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## CONTENTS

	Page
<i>Agenda item 80:</i>	
<i>Implementation of the recommendations made by the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies: reports of the Secretary-General (continued) . . . . .</i>	23

Chairman: Mr. Harry MORRIS (Liberia).

## AGENDA ITEM 80

Implementation of the recommendations made by the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies: reports of the Secretary-General (continued) (A/6666 and Corr.1, A/6803, A/6853)

1. Mr. RIHA (Czechoslovakia) said it was evident from the Secretary-General's report (A/6803) and, particularly, from the activities of the United Nations and the specialized agencies, that the various organizations had been carrying out General Assembly resolution 2150 (XXI) calling for the implementation of the recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies.<sup>1/</sup> That was a good beginning, but the measures taken to carry out the recommendations did not appear to be entirely uniform, and were in the aggregate inadequate. The essential point was to improve the efficiency of all the organizations in the United Nations family to ensure that they used their resources in a rational manner for the benefit of member States, strengthening their security and independence and ensuring their economic and social development. One of the prerequisites for that was a radical change in the co-ordination of activities and the method of financing them. Measures to strengthen co-ordination must be based on the Ad Hoc Committee's recommendations relating to such questions as budget preparation and long-term budget planning. In the past, some organizations had been independent of one another, but that situation could no longer continue. The strengthening of co-ordination and the establishment of more concrete co-operative relationships were problems of pressing urgency. Indeed, those, in the Czechoslovak delegation's view, were the very problems which still awaited solution, and the Ad Hoc Committee's recommendations designed to pave the way to their solution were still not properly understood. The Czechoslovak delegation therefore fully shared the doubts expressed by the Advisory Com-

mittee on Administrative and Budgetary Questions (A/6853).

2. Many discussions had taken place in 1966 on the establishment of a joint inspection unit—a surprising fact when it was considered that the Ad Hoc Committee had, in paragraph 67, part B, of its second report,<sup>1/</sup> clearly defined the functions and status of that unit. The Czechoslovak delegation had welcomed the decisions of the specialized agencies reflecting their unanimous agreement to the establishment of such a unit, in particular the WHO resolution of 22 May 1967.<sup>2/</sup> It did not, however, approve of the attempts which had been made to subordinate the inspectors to the administrative departments, which would impair their rightful independence. In that connexion, he associated himself with the Mexican representative's observations at the 1177th meeting on the powers of the inspectors. If the inspectors' reports were to achieve the purposes contemplated they must be submitted direct to the governing bodies of the specialized agencies. It was to be hoped that the inspectors would begin their work on 1 January 1968 and that their functions would in fact be those envisaged by the Ad Hoc Committee.

3. The question had been raised whether the functions mentioned in paragraph 67, part A, subparagraph (b), of the Ad Hoc Committee's second report should not be performed by the existing Panel of External Auditors. In its report the Ad Hoc Committee had clearly specified the powers it contemplated for the joint inspection unit, and all Member States had endorsed its views during the twenty-first session. Moreover, the work of the existing Panel of External Auditors was not sufficiently known, and its present composition, failing as it did to reflect the principle of equitable geographical distribution, was unsatisfactory. The matter should be considered in the light of the discussion at the current session.

4. He regretted the fact that the Secretary-General's report was incomplete, thus failing to carry out entirely the provisions of General Assembly resolution 2150 (XXI). He fully agreed with the Advisory Committee on that point and hoped, like that Committee, that the Secretary-General's next report would be more concrete and more comprehensive.

5. Mr. MSELLE (United Republic of Tanzania) expressed appreciation of the steps taken by the Secretary-General to carry out resolution 2150 (XXI), by which the General Assembly had approved the Ad Hoc Committee's recommendations. Of course, those recommendations were many, and their implementa-

<sup>1/</sup> See Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 80, document A/6343.

<sup>2/</sup> Official Records of the World Health Organization, No. 160, Twentieth World Health Assembly, resolution WHA20.22.

tion would require time and careful planning; but it was to be hoped that the United Nations family of organizations would redouble its efforts to carry out the recommendations which they had not yet implemented. However, the Tanzanian delegation agreed with the Advisory Committee that the Secretary-General's report was too brief and did not give the full picture of all the steps already taken by the various organizations to implement the Ad Hoc Committee's recommendations. Referring to the Advisory Committee's recommendation (A/6853, para. 13) that future reports by the Secretary-General should spell out in greater detail the progress made in implementing each of the Ad Hoc Committee's recommendations, he expressed the hope that the Secretary-General would not concentrate mainly on the progress made. Member States would like to know in greater detail not only the progress achieved but also the obstacles which had been encountered in carrying out some of the recommendations.

6. He wished to make a few observations with regard to the recommendations made by the Ad Hoc Committee of Experts in paragraph 67, part A, of its report, relating to the establishment of a common panel of auditors. The Secretary-General had stated in his report (A/6803, annex, item 20) that the Ad Hoc Committee had made no mention in its report of the existing Panel of External Auditors of the United Nations and the specialized agencies. Despite the information provided by the Controller at the 1177th meeting, the Tanzanian delegation was still not satisfied with certain points. Its impression was that the present Board of Auditors was for the United Nations only. The function of the Board was that defined in regulation 12.1 of the Financial Regulations of the United Nations, and in the annex to the Regulations which stated, in paragraph 1, that the Board of Auditors "shall perform an audit of the accounts of the United Nations, including all trust funds and special accounts...". It was the Chairman of that Board who was mentioned in the Ad Hoc Committee's recommendations. The Tanzanian delegation would have welcomed a more detailed explanation of the role of the present Panel. In particular it would have wished to know how, as indicated under item 20 of the annex to the Secretary-General's report, "the corporate role envisaged by the Ad Hoc Committee for a panel can and should continue to be carried out by the existing Panel", and whether "the advantages of rotation as envisaged by the Ad Hoc Committee are outweighed by its disadvantages".

7. The Tanzanian delegation appreciated the progress made so far in connexion with the establishment of a joint inspection unit. Although it considered that the chairman of the unit should be chosen by the members themselves, it suggested that the suitability of electing a chairman on a rotational basis should be examined by the unit when it began its duties on 1 January 1968. As to the powers and duties of the unit, he believed that those should be based on the Ad Hoc Committee's recommendations. However, those recommendations were of a general nature which rendered them liable to varying interpretation. For example, it had not been specifically stated either by the Ad Hoc Committee or the Advisory Committee that the Secretary-General was under the obligation to appoint a candidate

from each of the groups of names submitted by the eight countries. Some delegations might argue that all the Secretary-General was required to do was to appoint, after the necessary consultations, eight candidates from the total number of names submitted by the eight countries. Nor was it clear what was implied by the Ad Hoc Committee's recommendation that the number of inspectors should be limited, not in any event exceeding eight. The Tanzanian delegation believed that the eight countries should all be represented in the unit. That was a small point, but it did give some idea of the difficulties of interpretation. It was to be hoped that the recommendations would not be interpreted in such a manner as to inhibit the usefulness of the inspection unit either to the United Nations family of organizations or to member States, or to impair the work of the organizations for the benefit of mankind.

8. As to the question of budget practices and performance, his delegation noted with appreciation the steps taken by the Secretary-General with regard to the budget estimates for 1968. However, it wished to reserve its position until the estimates came up for discussion.

9. He wished to make a comment on item 25, in the annex to the Secretary-General's report, relating to the implementation of the Ad Hoc Committee's recommendation concerning conferences, meetings and documentation. Although the question would come up for discussion in the Committee at a later stage, he would like to say at once that the crux of the matter was not to note the fact that the number of conferences and meetings had reached disquieting proportions but to ask why it was increasing every year. It was necessary to find the answer to that question before asking whether it was possible to limit the number of conferences and meetings. Their frequency and duration were increasing owing to the fact that United Nations bodies were engaging in more and more activities affecting the welfare and security of mankind. Consequently, in any attempt to limit the length, or define the scope, of conferences, due consideration would have to be given to the implications of such action for the effectiveness of United Nations organizations.

10. In conclusion, he suggested that the Secretary-General should be requested to try to include in a single document all the important information concerning the implementation of the Ad Hoc Committee's recommendations. Certainly, at the current session, the members of the Fifth Committee could not appreciate fully the work done because the results were scattered in a number of documents. It was quite possible to combine those documents and that would enable the Committee and the General Assembly to understand better and comment on the progress achieved.

11. Mr. SALEEM (Iraq) endorsed the views contained in the Advisory Committee's report. He considered the document submitted by the Secretary-General only an interim report, pursuant to General Assembly resolution 2150 (XXI). His delegation, too, would like to have a more detailed report. Of course, for the time being, there might have been very few results, but it was to be hoped that in his next report the Secretary-General would give a complete picture of

the measures taken by all the specialized agencies, which could not but be aware of the importance of the problem.

12. Mr. FRANCIS (Canada) said that while commending the Secretary-General and the specialized agencies for the steps they had taken to implement many of the Ad Hoc Committee's recommendations, his delegation was forced to admit that the Secretary-General's report did not live up to its expectations. It wished to associate itself with the remarks made by the Advisory Committee in paragraph 4 of its report (A/6853) and it approved the Advisory Committee's recommendation, in paragraph 13, that the Secretary-General should, in future reports, give a more detailed description of the way in which the recommendation had been implemented. Contrary to what the Canadian delegation had hoped, no report had been submitted to the Economic and Social Council at its forty-second session, and the report to the Council at its forty-third session<sup>3/</sup> had only covered implementation in certain specific areas within the United Nations itself. Neither that document nor the latest report (A/6803) provided sufficient details to enable Member States to assess accurately the extent to which the recommendations of the Ad Hoc Committee had been or were being implemented. While his delegation was, of course, pleased at indications in the report that progress was being made in implementing the recommendation pertaining to the establishment of a joint inspection unit, it regretted the lack of information on other recommendations. It was particularly concerned to have details on the implementation throughout the whole of the United Nations system of the recommendations with regard to co-ordination, evaluation and long-term programme planning. For example, the Secretary-General had indicated in paragraphs 13 to 17 of his report to the Economic and Social Council<sup>3/</sup> that long-term planning had been introduced to a greater or lesser extent in the fields of statistics, population and social development. However, there were other fields in which long-term planning was urgently required but did not appear to exist, such as natural resources, human rights, and transport and communications. In addition, there were areas where it could be introduced relatively easily, such as public administration, fiscal and financial questions and the international control of narcotic drugs. The Canadian delegation hoped therefore that in his next report the Secretary-General would give details on progress made in extending long-term planning to other fields and on the extent to which it had been introduced in the specialized agencies.

13. He wished to indicate the points on which he hoped that the specialized agencies would supply the Secretary-General with additional information. He would like to know, for example, to what extent the specialized agencies had been able to implement all the recommendations in paragraph 32 of the Ad Hoc Committee's report, with regard to the provision of supplementary information in budgetary documents or their annexes.

14. In paragraph 34 of its report, the Ad Hoc Committee asked for reports on budget performance from

<sup>3/</sup> Official Records of the Economic and Social Council, Forty-third Session, Annexes, agenda item 19, document E/4391.

the heads of all organizations. The Secretary-General indicated that most of that information was to be found in the various financial reports of the agencies. His delegation did not feel that that was sufficient and would like to see a specific report on budget performance presented each year by each agency. It would also welcome a more complete description of their actions in that regard.

15. The recommendation in paragraph 48 concerned organizations which credited miscellaneous income to their working capital fund instead of paying such income into the general fund. His delegation would like to have a fuller report on the action taken by agencies which were not already complying with that recommendation.

16. In paragraph 52, the Ad Hoc Committee recommended that the United Nations organization should to the extent possible standardize their financial regulations. In his report, the Secretary-General stated that the implementation of that recommendation required a decision by the executive or legislative body of each United Nations organization, but he did not indicate how much consideration was being given by the various organizations to the standardization of financial regulations. In that connexion, his delegation felt that ACC or one of its constituent parts might be the appropriate forum for discussing standardization, if that was not already being done.

17. In paragraph 104, sub-paragraph (d), the Ad Hoc Committee recommended that in the budgets of the organizations of the United Nations family the costs of conferences and meetings should be the subject of a special line showing the expenditures directly attributable to conferences and meetings and of an annex containing an estimate of the expenditure pertaining directly and indirectly to those activities. Although it was difficult to identify the various direct and indirect costs involved in conferences, he felt that in the light of the problems resulting from an ever expanding conference programme, it would be most advantageous for delegations to have separate cost estimates for conferences. The Secretary-General had drawn attention to the need for a definition of "indirect costs of meetings". Perhaps ACC should make recommendations on the subject for consideration by the Committee on Conferences.

18. The Canadian delegation appreciated the extra effort which would be required from the Secretariat in order to produce a more extensive report on implementation of the Ad Hoc Committee's recommendations. It also recognized the delicate problem involved in asking the specialized agencies to devote some of their time to supplying additional information. However, as time passed it became increasingly important to have an accurate picture of the degree to which the recommendations of the Ad Hoc Committee were implemented. In addition, it was important that the Economic and Social Council and the Advisory Committee should be kept informed in the months ahead of the progress made in implementation.

19. Mr. LYNCH (New Zealand) said that the recommendations of the Ad Hoc Committee had a twofold objective. The first was to enable the organizations in the United Nations family more completely to fulfil

their responsibility for providing member States with information, and the second was to place those States in a better position to determine the activities which those organizations should undertake and the budgetary level at which they should be supported. In its second report the Ad Hoc Committee had given a broad outline of the system proposed; the responsibility for filling in the details rested with those to whom the report was addressed. That was not a simple task nor one that could be carried out hastily. Moreover, it was understood that, in the process of implementation, some of the recommendations would need to be modified to meet particular circumstances. The General Assembly, in adopting its resolution 2150 (XXI), had, however, assumed that the executive authorities and governing bodies of the organizations would make efforts to ensure the speedy adoption of those proposals whose implementation presented no special difficulties.

20. So far as the United Nations itself was concerned, the Secretary-General had submitted information on the progress made in the implementation of those recommendations in a first report, submitted to the Economic and Social Council,<sup>4/</sup> and in the foreword to the budget estimates for the financial year 1968 (A/6705 and Corr.1) the New Zealand delegation found that information quite satisfactory. The report to the Council would, however, have been improved if it had attempted to establish a clear relationship between the Ad Hoc Committee's proposals and the measures being taken for the further rationalization of existing procedures. The observations on that point in Economic and Social Council resolution 1264 (XLIII) were very pertinent.

21. The New Zealand delegation was less satisfied with the Secretary-General's report to the General Assembly (A/6803) on the implementation of the recommendations of the Ad Hoc Committee. It had not, of course, looked for spectacular advances within the space of twelve months, but it had hoped that the Secretary-General could provide a comprehensive statement on the steps which had already been taken, on those which were under way and on those which under way and on those which were planned. The report and its annex indicated that a number of recommendations had been put into effect and that further action was contemplated. As the Advisory Committee had suggested, it would be appropriate to request the Secretary-General to submit a more detailed report, preferably at a not too distant date.

22. Mr. BROOMFIELD (United States of America) said that his delegation had been most encouraged by the reports received during the past year on the steps being taken for the evaluation and implementation of the Ad Hoc Committee's recommendations. For example, agreement had been reached during the summer on the practical application of the recommendation on a joint inspection unit. The members of ACC had agreed that the inspection unit should begin operations in January 1968. The attention given by the Economic and Social Council to the recommendations on matters within its jurisdiction was also gratifying. The Committee for Programme and Co-

ordination, which had been established along the lines recommended by the Ad Hoc Committee, had actively promoted the application of many important recommendations and the Council had requested its subsidiary bodies to take the necessary measures to implement recommendations of concern to them. The Secretary-General's report (A/6803) indicated that considerable progress had been made in placing the Ad Hoc Committee's recommendations before the governing or legislative bodies of the specialized agencies. The latter had considered the Ad Hoc Committee's report and had endorsed, at least in a general way, many of the recommendations it contained. In some cases, action had been initiated for the implementation of a number of very important recommendations. For example, in November 1967 one of the agencies was to consider the possibility of switching from an annual to a biennial budget cycle. Significant and promising action was being taken with regard to the formulation and adoption of a system of long-term planning and programme evaluation. One organization had also established a special appropriation line for contingencies and had taken other measures in the general area of supplementary estimates, transfers and working capital funds.

23. While appreciating the Secretary-General's report, his delegation thought that it did not give a sufficiently clear picture of the situation to enable United States officials to determine the exact status of the implementation of those recommendations. Though the annex to that report was commendably concise, the recommendations were classified in such a way as to preclude analysis. For example, five recommendations on which separate action was required were placed together under the same heading, item 9. The summary presentation used in that annex tended to give a distorted or inaccurate picture of the existing situation with regard to the implementation of the recommendations.

24. In addition to its lack of clarity regarding the action taken, the annex had an even more serious defect from the standpoint of the Governments using it for reference purposes: it gave no information on the position which the specialized agencies had taken on each recommendation or any indication of the results to be expected. The second column showing the situation as of 1 August 1967 included in category A, the organizations that considered that the recommendation had already been applied and in category B organizations in which implementation of the recommendation would require a decision by an executive and/or legislative body. A single example was enough to show the inadequacy of that method. In the case of the recommendation under item 17, on the adoption of a biennial budget cycle, one of the agencies was shown in category B although the proposal in question had been considered and rejected by its governing body before the Secretary-General's report had been issued. There were perhaps good reasons for the concise nature of the Secretary-General's report, but the fact remained that it did not provide a basis for an informed appraisal of the progress made or planned in connexion with the Ad Hoc Committee's report as a whole.

25. If strictly necessary, it would be possible for the General Assembly simply to rely on the reports

<sup>4/</sup> *Ibid.*

which the various specialized agencies submitted on the matter to their own member States. His delegation considered that such an arrangement would be unsatisfactory, for if there was to be effective co-ordination, all concerned must be able to view the complete situation at a given point of time in order to assess the progress being made. A co-ordinated review of that progress should in itself contribute towards effective co-ordination and enable Governments to analyse and appraise the activities of the various agencies.

26. There was perhaps an even more important reason why the Fifth Committee should continue to review the progress made. The Ad Hoc Committee's report was not, and should not be regarded as, the last word on the improvements which could and should be made in the United Nations system. The programme of improvements suggested by that Committee should be carried fully into effect, so that it would be possible to move on rapidly to other improvements.

27. That was why the United States delegation, after consultation with other members of the Fifth Committee, wished to suggest the preparation of a draft resolution in which the Committee would: (a) express its continuing interest and concern in the full implementation of the report of the Ad Hoc Committee; (b) request that a fuller report should be made by the end of the current session or not later than 31 March 1968; and (c) request the executive heads of the United Nations, the specialized agencies and IAEA to establish a programme and time schedule for the full application of the recommendations of the Ad Hoc Committee. The United States delegation might itself submit or join other delegations in submitting a draft resolution along those lines.

28. Mr. BALTAZAR (Romania) said that the Secretary-General's report on the implementation of the Ad Hoc Committee's recommendations and the relevant report of the Advisory Committee were encouraging in that they indicated that the agencies concerned had paid serious attention to those recommendations. He was less satisfied with the comments in the first reports of ACC (E/4337, <sup>5</sup>/A/6465) <sup>6</sup>/ on the establishment of a joint inspection unit.

29. Where the actual implementation was concerned, the situation was definitely discouraging, especially when it was considered that the specialized agencies had had all the recommendations before them for an entire year. The very succinct information supplied by the Secretary-General in his report (A/6803) could not but give rise to a sense of uncertainty and frustration. He hoped that the recommendation of the Advisory Committee set out in paragraph 4 of its report (A/6853) would be taken into account and that a complete picture would be presented of the scope and substance of the implementation of the Ad Hoc Committee's recommendations.

30. With regard to the joint inspection unit, the Committee for Programme and Co-ordination and ACC had at their last joint meeting arrived at a consensus, which was to be submitted to the govern-

ing bodies of the specialized agencies; there was reason to hope that in the main the problem had been solved. His delegation therefore shared the sense of satisfaction expressed in Economic and Social Council resolution 1280 (XLIII). Nevertheless, the unanimous conclusions of the Committee for Programme and Co-ordination and ACC left some points undefined.

31. First, with regard to the type of co-operation between the Advisory Committee and the joint inspection unit, he thought that the unit should keep the Advisory Committee informed, through special memoranda, of problems requiring co-ordination by the Advisory Committee. That Committee, in turn, could suggest to the inspection unit in what areas a more thorough analysis would be useful.

32. Secondly, the forms of co-operation between the inspection unit and the Board of Auditors should be defined. The inspection unit might, in consultation with the Advisory Committee and the Board of Auditors, submit proposals for practical methods of co-operation, it being understood that such co-operation was absolutely indispensable.

33. He stressed that the full implementation of the Ad Hoc Committee's recommendations required a sustained effort. Otherwise, it might well be discovered at a future session that the mountain had laboured and brought forth a mouse.

34. Mr. HASAN (India) remarked that the Committee had come a long way from General Assembly resolution 2150 (XXI) and from the atmosphere in which the applicability of some of the Ad Hoc Committee's recommendations had appeared in doubt. Encouraging progress had been made. He was not suggesting that more definite steps should not be taken by all the specialized agencies or that the Fifth Committee should not expect a more detailed description of what the agencies were doing than had been given in the Secretary-General's latest report on the subject. The inadequate information provided by him was largely to be attributed to the fact that the nomenclature of budgetary and administrative terms used by the various specialized agencies varied so widely that the agencies could take advantage of it in order to camouflage certain aspects of their work. Implementation of the recommendations would be faster and easier if a standard terminology and nomenclature could be devised. Hence very early steps must be taken to implement the recommendation in paragraph 59 of the Ad Hoc Committee's second report.

35. Concerning the joint inspection unit, the opinion had been expressed that the compromise arrangements worked out at the joint meeting of ACC and the Committee for Programme and Co-ordination departed considerably from the inspection scheme as envisaged by the Ad Hoc Committee. His delegation had expressed certain reservations about the attitude adopted by ACC in what appeared to be an effort to frustrate or complicate the implementation of an important recommendation unanimously approved by the General Assembly. He was aware that the present reform could not be achieved smoothly or instantaneously; it was rather an evolutionary process, by which long-established traditions were done away with gradually with the maximum co-operation of all

<sup>5</sup>/ Ibid., agenda item 17.

<sup>6</sup>/ See Official Records of the General Assembly, Twenty-first Session, Annexes, agenda item 80.

parties concerned. He supported the steps taken by the Secretary-General to establish the joint inspection unit in pursuance of Economic and Social Council resolution 1280 (XLIII). He was convinced that, if the eight Governments designated by the President of the General Assembly were fully co-operative and made available highly qualified candidates, the inspection unit should be able to function with all the independence of judgement and action required, and he hoped that the unit would have the unstinted co-operation of the specialized agencies.

36. With regard to the proposal for the establishment of a common panel of auditors, responsible for auditing, on a rotational basis, the accounts of all the organizations in the United Nations family, the existing Panel of External Auditors had expressed the view that it itself was best suited to carry out the functions the Ad Hoc Committee had had in mind and that the proposal should not be adopted. His delegation had some difficulty in accepting that position in the absence of more detailed justification for it. It was important to avoid duplication of work as between the inspection unit and the audit bodies and to ensure that the Ad Hoc Committee's recommendations were properly implemented. He would therefore welcome clarifications on that point from the representative of the Secretary-General.

37. He associated himself with those representatives who had commended the efforts already made to implement the recommendation on the presentation of the United Nations budget estimates for 1968, and expressed the hope that further progress would be made in that direction.

*Mr. Lynch (New Zealand), Rapporteur, took the Chair.*

38. Mr. RHODES (United Kingdom) said that it was gratifying—particularly as his delegation had been associated with the work of the Ad Hoc Committee—to note the keen interest taken by the members of the Fifth Committee in the implementation of the Ad Hoc Committee's recommendations. One year had elapsed since those recommendations had been unanimously adopted by the General Assembly, and although much had been done, much still remained to be done. It was not a question, for any member of the United Nations family, of changing its system solely for the sake of uniformity. Uniformity should not be regarded as an end in itself, but rather as a by-product of the adoption of standard practices and procedures which had become standards because they were of proven value.

39. Among the Ad Hoc Committee's recommendations, the establishment of a joint inspection unit was undoubtedly one of the more important ones and perhaps the one which most captured the imagination. It seemed that on that point real progress had been made. The role of the inspectors had been clarified, their terms of service had been settled and their recruitment was in progress. What had so recently been only an idea had become a living reality. The process had not, of course, been completed without some labour and anguish, but what mattered most of all was that the fundamental character of the inspection unit would not be altered. His delegation, for its part, was particularly concerned that the

arrangements which had been made for the presentation of the inspectors' reports to the governing bodies should work smoothly and satisfactorily.

40. He wished that he could be equally confident that the other recommendations of the Ad Hoc Committee were about to come to fulfilment. Unfortunately the Secretary-General's report did not provide any such assurance. The essential characteristic of that report was that it was very brief and that it tended to conceal rather than to disclose the facts. There was, however, no need for concealment. Such information as was available suggested that many if not all of the specialized agencies had addressed themselves seriously and assiduously to the recommendations of the Ad Hoc Committee. The cause of the difficulty which had understandably given rise to much concern in the Fifth Committee would seem to lie principally in the form in which the results of the inquiry had been presented. Goaded perhaps by a concern for economy, the Secretariat may have gone too far to achieve conciseness, but unfortunately the subject-matter did not lend itself to that kind of approach. Under those conditions, the Secretary-General's report did not reveal all the aspects of the situation without which it was impossible to form a sound judgement. It was for those reasons, that his delegation endorsed the recommendation, implicit in the Advisory Committee's report (A/6853), that another and more comprehensive report should be prepared. The representative of the United States of America had just made some very pertinent suggestions in that connexion, and the United Kingdom delegation was ready to co-operate in any effort to improve the situation.

41. Mr. MARTYANOV (Byelorussian Soviet Socialist Republic) said that the question before the Fifth Committee was very important and highly relevant. As the increase in expenses from year to year was imposing an increasingly heavy burden on the Member States, it had become imperative to remedy that situation. That was the reason for the unanimous adoption, at the twenty-first session, of the Ad Hoc Committee's report containing recommendations with regard to *inter alia* the budget cycle, elimination of the practice of supplementary estimates, co-ordination and long-term planning. The Secretary-General's report, (A/6803) which had been drawn up pursuant to General Assembly resolution 2150 (XXI) and which dealt with the application of those recommendations, had already been the object of considerable criticism both by the members of the Fifth Committee and by the Advisory Committee, which had regarded it as too succinct. His delegation supported the comments which had already been made by other delegations in that regard. The stage of gradual application of the Ad Hoc Committee's recommendations had now been passed, and the maximum effort must be directed towards putting them into effect immediately. That was already the case with some of them, as was shown by the new form of the United Nations budget for the financial year 1968 and the Secretary-General's report on budget performance for the year 1966 (A/6666 and Corr.1). The list of accomplishments unfortunately stopped short at that point. The other recommendations had been referred to the executive heads of the various specialized agencies for further consideration.



It would have been a matter of some interest in that regard if the table annexed to the Secretary-General's report had included a column indicating the reactions and intentions of the specialized agencies with regard to each recommendation. The recommendations should, moreover, be applied without alteration, and in that regard his delegation shared the concern which had been aroused by the attempt on the part of ACC to modify the functions and competence of the inspection unit. The Fifth Committee should lay stress in its report on the need for reinforcing the efforts being made by the Secretariat of the United Nations and the secretariats of the specialized agencies to apply the Ad Hoc Committee's recommendations, and it should do so in the interest not only of all organizations in the United Nations family but also of all member States.

42. His delegation endorsed the Advisory Committee's recommendation that the Secretary-General should give a more detailed account in the future than he had done thus far of the progress achieved in giving effect to each of the Ad Hoc Committee's recommendations.

*Mr. Morris (Liberia) resumed the Chair.*

43. Mr. DUBOIS (Belgium) said that the implementation of the Ad Hoc Committee's recommendations was a matter of capital importance for the United Nations because of the origin and content of the recommendations and because of the authority which had been conferred on them by the General Assembly when it had unanimously approved them. The financial crisis which had shaken the foundations of the Organization had at the same time created an awareness of the crying need, after twenty years of existence, to review, strengthen and make more efficient the methods of administrative and budgetary management and control. The Ad Hoc Committee had shown that that task was not only imperative but also that it was feasible.

44. His delegation would like to examine that problem from two points of view. The first was the effort made by the United Nations itself, and there was reason to be satisfied on that score. That effort had been a vigorous one, and it had, in a number of respects, led to tangible results, as was apparent from the new form of the budget estimates for 1968 and from the Secretary-General's report on budget performance. The Secretary-General's report to the Economic and Social Council<sup>7/</sup> demonstrated, moreover, that the Secretary-General had given unrelenting attention to the problems of long-term planning, programme evaluation, co-ordination, conferences, meetings and documentation. The Secretary-General's report on the evaluation of programmes of technical co-operation<sup>8/</sup> confirmed the impression that in those areas where the Secretary-General was the sole master, that was to say in the United Nations, a concrete effort was being pursued. His delegation was awaiting with interest the other reports which the Secretary-General was still to submit on the form of the United Nations budget and the possible adoption of a biennial budget cycle.

<sup>7/</sup> Official Records of the Economic and Social Council, Forty-third Session, Annexes, agenda item 19, document E/4391.

<sup>8/</sup> *Ibid.*, agenda item 12, document E/4312.

45. The other point of view was the application of the Ad Hoc Committee's recommendations by the other members of the United Nations family, or by the United Nations and the other organizations together when joint action was called for. The situation in that respect was clearly less than satisfactory. The Secretary-General's report (A/6803) was far too brief to provide any basis for verifying whether its optimistic outlook was well founded. His delegation thanked the Advisory Committee for pointing out that that report was insufficient and hoped that an equally clear but more detailed report could be prepared in the near future. It could not escape the impression that the implementation of the Ad Hoc Committee's recommendation, which was concrete and satisfactory in some cases, was perhaps being held back by the secretariats of some specialized agencies. In regard to the table annexed to the Secretary-General's report, his delegation had in particular been struck by the FAO decision referred to under item 9 and by the relatively large number of cases in which WHO had to consult its legislative body before it could implement the recommendations. Those problems would be settled within the agencies themselves, but every member State could help to speed the full implementation of the recommendations by giving its representatives in all agencies the necessary instructions to give the matter close attention everywhere.

46. Concerning in particular the establishment of the joint inspection unit, his delegation wished to associate itself with the Mexican representative's analysis, at the 1177th meeting, of the proposals made by ACC. Thanks to the action taken by the Committee for Programme and Co-ordination and by the Advisory Committee, it had been possible to avoid the dangerous direction indicated by ACC and return, at least to a large extent, to the letter and spirit of the Ad Hoc Committee's recommendation. His delegation believed that a further effort would have to complete the return to those principles, which had been unanimously approved by the General Assembly. The Japanese representative had at the same meeting quite properly stressed the need to make it clear that the joint inspection unit was responsible to the General Assembly and the legislative bodies of the other organizations. His delegation drew attention to the gravity of a situation that had prompted a country like Mexico to refrain from nominating a candidate for the joint inspection unit after it had been approached on the matter.

47. Mr. VIEIRA (Brazil) said that he was gratified to see how closely the Secretary-General had followed the Ad Hoc Committee's recommendations, particularly with regard to budgetary matters, and he awaited with interest the reports relating to the other recommendations. He had also been happy to note the agreement between the Committee for Programme and Co-ordination and ACC with regard to the establishment of a joint inspection unit. In his view, the Ad Hoc Committee's recommendations should, in general, be implemented in their original form. It would only be possible to modify those recommendations in the light of subsequent experience, and any necessary modifications should be reported to the General Assembly. His delegation shared the concern expressed by the Mexican representative and

placed a very high value on the independence of the inspection unit, which, although administratively attached to the Secretary-General, would not thereby necessarily become an organ of the Secretariat. In any event, his delegation would be grateful to the Mexican Government if it would reconsider its decision not to nominate a candidate for the joint inspection unit.

48. Lastly, his delegation agreed with the Advisory Committee's recommendation that in future the Secretary-General should submit more detailed reports than document A/6803.

49. Mr. AYOUB (Tunisia) believed that the outstanding work of the Ad Hoc Committee should be followed by positive measures designed to facilitate the implementation of its recommendations. He was gratified to find that a step had been taken in that direction, as shown by the Secretary-General's report on the performance of the United Nations budget for 1966 (A/6666 and Corr.1) and by his latest report (A/6803), which reflected a clear desire for co-operation on the part of the United Nations Secretariat and the secretariats of the specialized agencies. A number of suitable measures had been taken by most of the agencies to facilitate the standardization and co-ordination of budgetary practices. Document A/6803, however, would have been more useful if it had been more complete and had contained a second annex giving a brief report on how far the recommendations had been implemented by the various organizations; that would have made clear exactly what was to be expected from each of them.

50. His delegation welcomed the fact that all the different United Nations bodies had reached agreement

on the modalities of the establishment of the joint inspection unit and that the unit was about to begin functioning. It supported the Advisory Committee's recommendations to the effect that the members of the unit should themselves designate one of their number to assume responsibility for certain organizational and liaison functions. As to the question whom the inspectors should be responsible to, his delegation shared the Advisory Committee's belief that their terms of reference should specify that they were responsible to the General Assembly or to the legislative bodies of the specialized agencies, just as it would be appropriate to safeguard their independence at the administrative level. It did not seem possible for a staff member to inquire into the activities of his organizational superior without some danger of reducing the objectivity and scope of his inquiries and suggestions. The question of the presentation of reports, which had been dealt with by both the Ad Hoc Committee and ACC, had elicited different opinions from those two bodies. In his delegation's view, the procedure suggested by the Ad Hoc Committee did not impair the responsibilities or the authority of the executive heads; the latter were, in any case, responsible to the executive bodies, themselves an extension of the legislative bodies.

51. Lastly, his delegation wished to express its satisfaction at seeing the United Nations and its associated institutions on the point of harmonizing and co-ordinating their methods of operation at the administrative and financial levels in order to make their work more effective.

*The meeting rose at 1.10 p.m.*