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Chairman: Mr. Harry MORRIS (Liberia).

AGENDA ITEM 74

Budget estimates for the financial year 1968 (concluded)
Draft resolution on the United Nations regular budget (concluded): explanations of vote

1. Mr. GONSALVES (India) expressed great satisfaction at the nearly unanimous adoption, at the previous meeting, following long and arduous negotiations, of draft resolution A/C.5/L.917/Rev.1, as amended. In that connexion, he wished not only to reject the charge that the delegations of the developing countries in the Fifth Committee were unaware of their responsibilities and of the interests of development but also to pay a tribute to the good sense and mature judgement displayed by those delegations. His own delegation and the many others which had expressed serious reservations about the initial draft resolution had been among the most enthusiastic supporters of the recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies. One of the most important recommendations of that Committee, contained in paragraph 73, subparagraph (a), of its second report,^{1/} was that "early steps should be taken to develop and adopt an integrated system of long-term planning, of programme formulation and of budget preparation". It should be noted that the second preambular paragraph of the draft resolution the Fifth Committee had adopted made no mention of that recommendation, while, on the other hand, part of paragraph 73, subparagraph (d) (i), was

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

reproduced in it somewhat out of context. The latter recommendation called for each organization to develop its own processes and staff capability to carry out various tasks, including that of defining its future objectives—namely what it hoped to accomplish within specific periods of time—"by taking into account the priority needs of member States, the over-all capability of the organization, and the probable financial costs to member States". It could readily be seen that the suggestion in the second preambular paragraph of the draft resolution that the Ad Hoc Committee had felt that, in the development and application of an integrated system of long-term programming, only the priority needs of Member States and the over-all capability of the Organization should be taken into account was an incomplete, if not incorrect, interpretation of the total sense of the Ad Hoc Committee's recommendation on the subject. His delegation had not pressed for the amendment of the paragraph in question, since it had been assured by the sponsors that the paragraph, in its present form, would not affect the substance of the draft resolution. Nevertheless, it had thought it necessary to express its reservations on that point.

2. The fifth preambular paragraph concerned the necessity of reconciling work programmes with resources. That was, of course, an unexceptionable proposition, and, in many senses, it was precisely what the United Nations had had to do each year in the past. The sponsors of the draft resolution had nevertheless insisted on retaining that phrase, which some of them regarded as a mere observation, rather than a formal recommendation, of the Ad Hoc Committee, while to others it represented all that remained of the essence of their earlier draft. He did not have to remind the Fifth Committee that the idea of reconciling resources with programmes had been associated at the current session with the portion of the Secretary-General's foreword to the budget estimates for the financial year 1968 (A/6705 and Corr.1) in which he had proposed that, as a means of solving the thorny problem involved, the General Assembly should consider prescribing a fixed rate of growth for the United Nations budget. Although that suggestion was not directly quoted in the draft resolution that had been adopted, as it had been in the earlier text, it should be recalled that one of the sponsors had said that the earlier text constituted a positive answer to the problem of the rate of growth raised by the Secretary-General. Categorical assurances had since been given that the draft resolution had nothing to do with prescribing a rate of growth and that its sponsors, moreover, would continue to support the normal growth of the United Nations budget. It had been in the light of that clear and specific assurance that his delegation and other delegations from developing countries had

supported the draft resolution. In that connexion, his delegation wished to reject the thesis that the United Nations, like a national government, should tailor its programmes to its available resources. The implication might then be that the search for resources for essential programmes should cease to be part of the traditional budgetary practice of the United Nations—a situation which would be unacceptable to the vast majority of Member States. The operative part of the draft resolution contained nothing to suggest that delegations had made any such commitment. Operative paragraph 2 merely implied that the United Nations would extend to the forecast period the procedure regularly applied for each budgetary year. In preparing a planning estimate for the forecast period, the Secretary-General would have to take into account all the programmes approved by programme-formulating bodies in the light of such subsequent review of the programmes as might have been undertaken by the Economic and Social Council, the Committee for Programme and Co-ordination and other appropriate organs. His delegation was glad that the amendment accepted by the sponsors concerning the Committee for Programme and Co-ordination had served to clarify that point. In the preparation of the planning estimate, the Secretary-General would have discretionary power only in the matter of physical capacity to implement programmes. He would not be free to determine the planning estimate in the light of estimated resources. It was only when the planning estimate had been approved that the budget estimates would be worked out in the light of the planning estimate. Hence, the crucial innovation related to the procedure for approving the planning estimate. As a result of the consultations which had preceded the submission of the revised draft resolution, all reference to the resources which Member States would be prepared to make available had been eliminated. It had thus been recognized that a dynamic world organization like the United Nations could not be run on the same basis as national governments. While there was certainly a need for measures permitting a more effective utilization of resources, which could undoubtedly be facilitated by an integrated system of long-term planning, programme formulation and budget preparation, it would be quite inadmissible to determine the level of programmes solely in the light of resources the level of which had been predetermined on a necessarily arbitrary basis. In other words, the adoption of the system of planning estimates could not be made the basis for the introduction of arbitrary restrictions and unwarranted rigidity in the formulation of budgets. He had dwelt on that subject at some length because it had been suggested during the negotiations that, if the draft resolution was not adopted, those Member States which were the largest contributors to the United Nations budget might make reservations of a financial nature on various sections of the budget. His delegation was gratified that an eventuality so unfortunate for the future of the United Nations had been averted.

3. His delegation had noted with deep satisfaction the assurance given by the sponsors that unforeseen political activities would not be jeopardized in any way merely because they had not been provided for in the planning estimate or the budget estimates for the

forecast period. In that connexion, his delegation and those of other developing countries attached particular importance to the definition of "unforeseen and extraordinary expenses" which was to be worked out by the Advisory Committee on Administrative and Budgetary Questions. It was on the understanding that those expenses would be so defined as to enable all essential unforeseen political activities to be financed that his delegation had agreed to the revised budgetary procedure envisaged in the draft resolution.

4. In operative paragraph 1, the programme-formulating bodies of the United Nations were called upon to take immediate steps to introduce a system of long-term planning and programme formulation. The reason was that, despite the General Assembly's unanimous adoption of the report of the Ad Hoc Committee (resolution 2140 (XXI)), little or no progress had been made towards the adoption of a system of long-term planning. That was the first administrative reform which must be undertaken before corresponding budgetary practices could be adopted. Operative paragraph 1 was the only one which called for immediate action, and his delegation was therefore gratified that the sponsors had agreed that the former paragraph 4 should become paragraph 1.

5. With regard to operative paragraph 7, the sponsors had suggested that, in agreeing that the first planning estimate should be considered and approved for the forecast year 1971 rather than for 1970, they had made a major concession. His delegation did not share that view because it felt that, if the 1970 date had been retained, the Secretary-General would have had to draw up a planning estimate during 1968 in the absence of any properly formulated programmes. It would have been imprudent to introduce a budgetary reform without the necessary preparation, and the provision of essential time for such preparation could hardly be called a concession.

6. In giving their approval to the draft resolution, delegations had committed themselves to a major change in budgetary procedures—one which went further than the procedures envisaged in the Ad Hoc Committee's second report. The fact that the Fifth Committee and the General Assembly had had very little time to consider such a vital issue was clearly unfortunate. In agreeing to support the draft resolution in spite of that difficulty, his delegation and most other delegations had shown great goodwill, and his delegation sincerely hoped that the understanding on which it had agreed to support the resolution would be borne fully in mind when the latter was implemented.

7. Mr. ABIOLA (Nigeria) said that, when the original text (A/C.5/L.917) of the draft had been introduced in the Committee, his delegation had had considerable doubts regarding it, particularly because it seemed to be ultra-conservative in nature and aimed at unjustifiably restricting the expansion of United Nations activities, particularly in the economic and social fields. His delegation was therefore grateful to the sponsors for having been ready to co-operate with a number of delegations, including his own, and for having to some extent taken their suggestions into account.

8. During the general discussion (1190th meeting) on the budget estimates, his delegation had said that the

Secretary-General had certainly raised a fundamental question in paragraphs 22-25 of his foreword to the budget estimates for the financial year 1968 (A/6705 and Corr.1) in referring to "the problem of reconciling the total work programme, as determined by resolutions of the main legislative organs of the United Nations, and the total resources which Member States were prepared to make available for its implementation. With a view to solving that problem, the Secretary-General had suggested that the General Assembly should give some clearer guidance as to the rate of growth that it would be prepared to support, either annually or over a longer period of time. His delegation's position on that question had not changed, i.e., it still could not subscribe to an arbitrary measure directed towards establishing a rate of growth or budgetary ceiling, a measure which would certainly prove injurious to the activities of the United Nations, particularly in the economic and social fields. His delegation therefore wished to stress that the revised draft resolution was not a resolution on the growth rate. It was aimed at improving the budget-preparation machinery of the United Nations through long-term planning and programming and the establishment of priorities, as the Ad Hoc Committee had recommended. His delegation wished to stress the phrase "taking into account all the actions of the programme-formulating bodies", which meant, in its view, that the Secretary-General, in preparing planning estimates, would base them on the decisions taken regarding work programmes by the different programme-formulating bodies, including the Economic and Social Council and the Committee for Programme and Coordination. In other words, the appropriate organs would retain primary responsibility for formulating their work programmes. The Secretary-General's functions in preparing the planning estimates for the programmes already approved would be confined to calculating the cost of various proposals and recommending the most economic way of acting on them. As before, the Advisory Committee would continue to examine those estimates in order to submit its considered recommendations to the General Assembly.

9. When the initial text of the draft resolution had been introduced, the Nigerian delegation had also had certain doubts as to the technical feasibility of putting the procedure outlined into effect by 1970, since it seemed that the necessary preparatory work could not be completed in time. His delegation was glad that the sponsors had now agreed to 1971 as the year in which that procedure should come into effect.

10. The Nigerian delegation wished to emphasize once again that the adopted draft resolution was directed towards rationalizing budgetary procedures and had for that reason voted in favour of it. The adopted draft did not involve the establishment of a growth rate or a budgetary ceiling, and the Rapporteur should make that clear in his report. The supplementary estimates procedure, which was indispensable in dealing with urgent situations which might arise—for example with regard to decolonization or apartheid—would remain in force.

11. Lastly, the co-operation between the great Powers over the draft resolution was particularly encouraging. If it were extended to other areas, it could have nothing

but favourable consequences for the whole world in securing peace and justice.

12. Mr. TOTHILL (South Africa) said that his delegation had voted in favour of the draft resolution because it represented the minimum action which could be taken to put the Organization on the path of proper budgetary and planning procedures, and not because it found the provisions of the draft resolution completely satisfactory. In fact, it would have preferred the Committee to have adopted the draft resolution originally submitted by the four Powers in document A/C.5/L.917. Thus, while not opposing the request made to the Advisory Committee, in operative paragraph 6 of the revised draft resolution, to recommend an appropriate definition of "unforeseen and extraordinary expenses" for consideration at the twenty-third session of the General Assembly, the South African delegation regretted that a decision on that question had not been taken at the current session. Immediate action should be taken to plug the loopholes in the current resolution on unforeseen and extraordinary expenses, without waiting for the twenty-third session. Along with many other representatives he believed that the budgetary powers of the General Assembly, under the terms of the United Nations Charter, must remain paramount. The Assembly was the only organ which represented the entire membership of the Organization and bodies of more limited representation should not be allowed to attempt to reduce its functions in that sphere to that of a rubber stamp. In paragraph 8 of its report on the supplementary estimates for 1967 (A/6852), the Advisory Committee—referring to its main report (A/6707 and Corr.1-3, para. 73)—had expressed the opinion that, if positive and meaningful financial control was to be exercised over the affairs of the Organization, unforeseen and extraordinary expenses should be limited to "clearly exceptional cases involving emergencies". In the circumstances, the South African delegation felt that the failure to take a decision at the current session amounted to an abrogation of responsibilities.

13. The bulk of the amendments to the revised draft resolution that had been submitted by the representative of the United Republic of Tanzania the day before (A/C.5/L.940) were completely unacceptable to the South African delegation. Their purpose had clearly been to weaken the text of the four-Power draft resolution so that its provisions would have become practically meaningless. For that reason, if those amendments had been put to the vote, the South African delegation would have voted against them. Moreover, it could not understand why the Tanzanian representative had chosen the end of the Assembly's session to propose amendments to a document which had been circulated almost a month previously. If he had been imbued with a genuine desire to further work of the Organization in administrative and budgetary matters, he could certainly have found an opportunity to make his views known earlier.

14. The South African delegation was obliged to comment on certain other assertions made by the representative of the United Republic of Tanzania. Among other things, the latter had spoken of the need to reformulate the definition of unforeseen and extraordinary expenses, so as to make cognizance of what

he termed "the realities of contemporary international experience." That representative had claimed, in that connexion, that the situation in South West Africa and South Africa justified the need for the type of action taken by the Commission on Human Rights earlier in the year when it had established, regardless of financial or legal considerations, the five-member Working Group of which the Tanzanian representative was a member in his personal capacity. If that representative had indeed taken contemporary realities in the international political sphere into account before he made his statement, he would have realized that South Africa and South West Africa were among the few parts of the world that enjoyed real peace and tranquillity. For that reason, the South African delegation categorically rejected the allegations made by the Tanzanian representative concerning South Africa and South West Africa, allegations which were nothing more than hostile propaganda directed against the Republic of South Africa.

15. In conclusion, he took the opportunity of congratulating the Chairman and officers of the Committee on the occasion of the closure of the session.

16. Mr. VIEIRA (Brazil) said that his delegation, which had been actively involved in the consultations which had led to the submission of the revised draft resolution (A/C.5/L.917/Rev.1), thanked the sponsors for the spirit of conciliation they had shown on that occasion and again at the previous meeting, when they had accepted the amendments proposed by the Afro-Asian group of countries. He believed that, by agreeing to delete from their draft resolution the elements about which the developing countries were most concerned, the sponsors had produced a text which was more in line with the recommendations of the Ad Hoc Committee of Experts on the need to use the limited resources at the disposal of the Organization more rationally.

17. The developing countries were extremely anxious to avoid any waste of the Organization's resources which might result from uncontrolled growth of its activities and expenses. Increases in expenditure were not objectionable, however, if they reflected the growth of priority activities, particularly in the economic and social field. For that reason, his delegation categorically rejected the principle of imposing a ceiling on expenditure; it believed, on the other hand, that a balance had to be maintained between the practically unlimited needs of Member States and the resources available to meet them through long-term planning, the establishment of priorities and the evaluation of programmes. His delegation considered that the procedures proposed in the text that had been adopted would encourage or even compel programme-formulating bodies to embark immediately on long-term planning in the spirit of the recommendations contained in paragraph 73 of the second report of the Ad Hoc Committee. In its opinion, the planning estimate should not be a rigid mould but a point of reference which the programme-formulating bodies would take into account when drawing up programmes. His delegation would have preferred the decisions on the measures contemplated in operative paragraphs 1 and 2 of the draft resolution not to be made before the twenty-third session, but it had decided to support the draft resolution on being assured by the sponsors

that they had in no way intended to fix a ceiling for expenditure or a specific rate of growth and on their agreeing to defer the first forecast year to 1971. His delegation also considered that the amendments of the Afro-Asian group of countries had further improved the draft resolution by putting greater stress on long-term planning activities and programming, and on the role of the Economic and Social Council and the Committee for Programme and Co-ordination. It knew, in any event, that the adoption of that text did not close the discussion on that important subject and it would revert to it in due course.

18. Mr. FRANCIS (Canada) said that his delegation shared the objective of draft resolution A/C.5/L.917/Rev.1 which, in its opinion, was to rationalize further the management and growth of the Organization's programmes. The Secretary-General should, on the basis of agreed priorities, draw up a long-term programme with a statement of related costs attached. Those long-term plans would be submitted to the appropriate inter-governmental organs in which Member States might approve or modify the proposed programme, study its financial implications and the time schedule, and reach agreement on whether they were prepared to provide the necessary financial support. That approach rested on two essentials: that agreement should be reached on priority tasks, to be proposed by the Secretary-General and approved by Member States; and that the Secretariat should be able to estimate, at least two years in advance, not only the activities it planned to undertake but their cost. Of course, those advance estimates, to be useful, would have to be as accurate as possible and be respected by the inter-governmental bodies between the time of their final approval and the time of their incorporation into the budget document. It was only by reviewing programmes and their costs concurrently that the problem of reconciling the total work programme with the resources which would be made available for its implementation could be approached intelligently.

19. It was essential, in his delegation's opinion, that the planning estimate should be considered in conjunction with information concerning the programme. Otherwise the Committee might be forced to discuss the estimate on the basis of preconceived notions on the rate at which the budget should grow and not on the basis of what Member States expected to receive for their contributions. His delegation believed that if the Secretary-General applied operative paragraphs 1 and 2 in the spirit of the Ad Hoc Committee's recommendations, he would take steps to ensure that the General Assembly was able at its twenty-fourth session to consider the planning estimate for 1971 in the light of a long-term programme supplemented by cost figures and based on priorities acknowledged to be essential. That programme would relate to economic and social activities and would be reviewed successively by the Committee for Programme and Co-ordination, the Economic and Social Council, and the Advisory Committee. The draft resolution contained proposals which, depending on how they were implemented, should enable those objectives to be attained. His delegation, which had voted in favour of the draft resolution, welcomed the spirit of co-operation which had enabled the members of the Committee to reach agreement on it.

20. Mr. CISS (Senegal) said that the developing countries' reaction to draft resolution A/C.5/L.917 had been to reaffirm their position, which was incidentally shared by several developed countries, that it was more logical and natural to draw up the budget on the basis of the programme and that the reverse procedure would have the effect of limiting the Organization's work programme, something which the developing countries naturally could not accept. After long and arduous negotiations, the delegations of the developing countries had won the sponsors of the draft resolution over to their point of view, and their proposals had been used as the basis for a compromise text, which, while of course not perfect, reflected the general views of the developed and the developing countries. Long-term planning would be useful to the latter because it would give them in advance an idea of the assistance they could expect from the United Nations in preparing and carrying out their own development plans. His delegation agreed with the views just expressed to the representatives of India, Nigeria and Brazil. He wished to pay a tribute to the spirit of conciliation shown, which had made it possible to reach an honorable compromise.

21. Mr. TAITT (Barbados) said that his delegation, which felt that economic and social activities and activities in the field of human rights were of the utmost importance, was somewhat wary of any proposal which might limit the work programmes in those fields. The amendments submitted by the Tanzanian delegation, which sought to prevent the budget from becoming a weapon rather than a tool, had proved to be useful. Planning estimates should not be regarded as a ceiling, but rather as a means of improving the management of budgetary resources.

22. His delegation wished to take advantage of the present opportunity to thank the Chairman, the Vice-Chairman, the Rapporteur and the members of the Secretariat for the assistance they had given the Committee in its work.

23. Mr. LOQUMAN (Mauritania) associated his delegation with the thanks expressed by the previous speaker.

24. Turning to the draft resolution the Committee had adopted at the previous meeting, he stressed its importance. It had become necessary to draw up a proposal which would make it possible to deal with the Organization's financial situation. His delegation would have voted for the Tanzanian amendments if they had been put to the vote and, in a spirit of compromise, had decided to follow the policy adopted by the Afro-Asian group of countries. Planning estimates should not be regarded as a budgetary ceiling or as a means of restricting the expansion of economic and social activities covered by the regular budget.

25. Mr. ZIEHL (United States of America) congratulated all delegations on the spirit of compromise they had shown in adopting the amended version of draft resolution A/C.5/L.917/Rev.1, which would no doubt prove to be an important step towards improving the Organization's budgetary procedures.

Draft report of the Fifth Committee to the General Assembly (A/C.5/L.938 and Corr.1, A/C.4/L.938/Add.1)

26. Mr. LYNCH (New Zealand), Rapporteur, drew attention to the parts of the Committee's draft report dealing with the budget estimates for the year 1968, which appeared in documents A/C.5/L.938 and Corr.1 and A/C.5/L.938/Add.1. He thanked the members of the Secretariat for the great help they had given him in preparing the report.

27. The CHAIRMAN invited the Committee to vote on the draft resolutions relating to the budget for the year 1968.

DRAFT RESOLUTION ON THE BUDGET FOR THE FINANCIAL YEAR 1968 (A/C.5/L.038/Add.1, PARA. 122 (DRAFT RESOLUTION I))

Part A of the draft resolution, on the budget appropriations for the financial year 1968, was adopted by 52 votes to none, with 12 abstentions.

Part B of the draft resolution, on the income estimates for the financial year 1968, was adopted by 64 votes to none.

Part C of the draft resolution, on the financing of appropriations for the financial year 1968, was adopted by 53 votes to 10, with 1 abstention.

DRAFT RESOLUTION ON UNFORESEEN AND EXTRAORDINARY EXPENSES FOR THE FINANCIAL YEAR 1968 (A/C.5/L.938/ADD.1, PARA. 122, DRAFT RESOLUTION II)

The draft resolution was adopted by 54 votes to 10.

DRAFT RESOLUTION ON THE WORKING CAPITAL FUND FOR THE FINANCIAL YEAR 1968 (A/C.5/L.938/ADD.1, PARA. 122, DRAFT RESOLUTION III)

The draft resolution was adopted by 57 votes to 9.

28. Mr. PILLADO SALAS (Argentina) said that, although his delegation had voted for the budget estimates for the financial year 1968 as a whole, it had abstained in the vote on the estimate in section 12 (Special expenses), chapter V (United Nations bond issue), covering the payment of interest and instalments of principal for the bond issue. His delegation considered that expenses relating to peace-keeping operations should not be charged to the regular budget but should be covered by the application of a special scale of contributions taking account of the situation of the economically less developed countries. It hoped that the General Assembly would study the question at its twenty-third session, as requested by Argentina and other countries at the twenty-first session.

29. Mr. ZIEHL (United States of America) observed that an editorial change was needed in the English text of the draft report.

30. The CHAIRMAN said that, if there were no more comments, he would take it that the Committee adopted the draft report.

The draft report (A/C.5/L.938 and Corr.1, A/C.5/L.938/Add.1) was adopted.

COMPLETION OF THE COMMITTEE'S WORK

31. Mr. CAHEN (Belgium), speaking on behalf of Australia, Austria, Belgium, Canada, Denmark, Finland, France, Iceland, Ireland, Italy, Japan Luxembourg, Malta, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Turkey and the United Kingdom of Great Britain and Northern Ireland, Mr. CISS (Senegal), speaking on behalf of the African countries, Mr. JULEV (Bulgaria), speaking on behalf of Bulgaria, the Byelorussian Soviet Socialist Republic, Cuba, Czechoslovakia, Hungary, Mongolia, Poland, Romania, the Ukrainian Soviet Socialist Republic and the Union of Soviet Socialist Republics, Mr. PILLADO SALAS (Argentina), speaking on behalf of the Latin American countries, Mr. TILAKARATNA (Ceylon), speaking on behalf of the Asian countries, and Mr. ZIEHL (United States of America), speaking on behalf of his own delegation, paid a tribute to the outstanding competence, firmness and impartiality with which the Chairman had directed the Committee's work and thanked the Vice-Chairman, the Rapporteur, the Chairman and members of the Advisory Committee on Adminis-

trative and Budgetary Questions, the Controller, the Secretary of the Committee and all the members of the Secretariat who had helped the Committee in its work.

32. Mr. ESFANDIARY (Iran), Vice-Chairman, Mr. BANNIER (Chairman of the Advisory Committee on Administrative and Budgetary Questions) and Mr. TURNER (Controller) thanked the Committee for the kind words addressed to them.

33. The CHAIRMAN thanked the members of the Committee for the kind words addressed to him. He expressed his gratitude to the Controller and the Chairman and members of the Advisory Committee for their valuable co-operation, and paid a tribute to the competence and dedication of the Vice-Chairman and Rapporteur, the Secretary of the Committee and the Secretariat staff.

34. He then declared that the Committee had completed its work.

The meeting rose at 1.45 p.m.