United Nations GENERAL ASSEMBLY

SEVENTEENTH SESSION

Official Records



Page

Wednesday, 3 October 1962,

at 10.45 a.m.

CONTENTS

Agenda item 60:

Financial reports and accounts for the linan-	
cial year ended 31 December 1961, and re-	
ports of the Board of Auditors:	
(a) United Nations	5
(b) United Nations Children's Fund	6
(c) United Nations Relief and Works Agency	
for Palestine Refugees in the Near East.	- 7
(d) Voluntary funds administered by the United	
Nations High Commissioner for Refugees	7
Agenda item 61:	
Supplementary estimates for the financial	
year 1962	
year 1704	

Chairman: Mr. Jan Paul BANNIER (Netherlands).

AGENDA ITEM 60

Financial reports and accounts for the financial year ended 31 December 1961, and reports of the Board of Audi.ors (A/C 5/922):

(a) United Nations (A/5206, A/5134)

At the invitation of the Chairman, Mr. Götzen, Chairman of the Board of Auditors, took a place at the Committee table.

1. Mr. CURTIS (Australia) said that the Australian delegation fully appreciated the great care with which the financial reports and accounts had been prepared. Those documents, which were essential to enable the United Nations to function properly, continued to be prepared in clear and detailed fashion despite the increasingly heavy burden on the administrative services.

?. In the year under review the Board of Auditors, is indicated in paragraph 18 of its report (A/5206, part II), had detected symptoms of a certain slackening in administrative discipline in some sectors of the various activities of the United Nations. The Advisory Committee on Administrative and Budgetary Questions had concerned itself with the matter but had concluded that the Organization's basic financial controls continued to be satisfactory; at the same time, it had considered that the Secretary-General should give the matter further study. For his part, he was confident that the Secretariat would overcome as quickly as possible the factors which had caused the lapses to which the Board of Auditors had referred. In conclusion, he said that his delegation found the reports and accounts in question acceptable.

3. Mr. KITTANI (Iraq), referring to the fraudulent payments mentioned in paragraph 17 of the report of

the Board of Auditors noted that the persons responsible had been punished and precautions had been taken to prevent the recurrence of such irregularities. Perhaps the Controller would be able to state whether it would be possible to recover the amounts lost.

FIFTH COMMITTEE.

4. He asked, with regard to the question of administrative discipline, whether the Board of Auditors approved the shade in meaning expressed by the Advisory Committee, in paragraph 50 of its main report (A/5207), in which the Board interpreted the expression "administrative discipline" in a fairly wide sense approximating to "administrative standards". The Chairman of the Board of Auditors might also tell the Committee how the Board had arrived at its conclusions. Lastly, Mr. Götzen might express his opinion regarding the Advisory Committee's proposal that the Administrative Management Service should be strengthened and asked to study the question of maintaining administrative standards (<u>ibid</u>., paras. 52 and 53).

5. Mr. HUSAIN (India) endorsed the observations made by the Australian representative and added that he had been glad to note that the Organization's financial position had improved. Nevertheless, it still was a cause for concern and immediate steps should be taken to persuade all Member States to pay their contributions. It was disturbing to note that some Member States had owed large sums to the Organization for a long time, and he felt the same anxiety with respect to the advances to the Working Capital Fund. Furthermore, the collection of contributions to the Special Account of the United Nations Emergency Force (UNEF) was far from satisfactory and the position of the ad hoc account for the United Nations Operation in the Congo (ONUC) was even worse. He therefore hoped that the General Assembly would give that question its close attention.

6. Mr. GOTZEN (Chairman of the Board of Auditors), referring to the question raised by the representative of Iraq, said that in his opinion there had been both a slackening in administrative "discipline" and a deterioration of administrative "standards", particularly in field offices, possibly because their staff was not always highly skilled or familiar with the Organization's financial methods. The Board of Auditors had had to correct numerous bookkeeping errors. It had already encountered such errors in recent years but had felt it should draw the Assembly's attention to the matter in its present report.

7. Mr. TURNER (Controller), replying to the representative of Iraq's question concerning the fraudulent payments mentioned in paragraph 17 of the report of the Board of Auditors, said that the occurrences in question had taken place before efficient procedures for the certification of payrolls had been put into effect. There would appear to be no legal means or material possibility of recovering the embezzled funds. Since then very strict rules had been established for the employment of local labour and the competent services at Leopoldville were exercising more strict control.

8. Referring to observations made by the Board of Auditors concerning a certain slackening in administrative discipline, he said that the Secretariat fully shared the Board's concern. Those symptoms of a slackening in administrative discipline were perhaps inevitable in view of the increased scope and complexity of the work required of administrative service employees and the fact that the incidents had occurred mainly in certain hastily organized operations. In paragraph 51 of its main report (A/5207) the Advisory Committee had stated the factors which hampered day-to-day adherence to best administrative standards. That very accurate analysis of the situation suggested that the Secretariat and the General Assembly should consider the possibility of strengthening the staff of the administrative and financial services.

9. The CHAIRMAN proposed that the Committee should recommend the following draft resolution for adoption by the General Assembly:

"The General Assembly

"1. Accepts the financial report and account of the United Nations for the financial year ended 31 December 1961, and the certificates of the Board of Auditors (A/5206);

"2. <u>Concurs</u> in the observations made by the Advisory Committee on Administrative and Budgetary Questions as set forth in its second report (A/5134) to the General Assembly at its seventeenth session."

10. Mr. SOKIRKIN (Union of Soviet Socialist Republics) recalled that his country had not voted for the appropriations contained in the 1962 budget since it could not give its approval to certain activities such as those of the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Representative on the so-called Question of Hungary, as those activities were contrary to the Charter and could not, therefore, entail any financial obligations for Member States. The USSR had also considered that the 1962 budget was too high and it could not therefore approve the financial reports and accounts confirming the execution of that budget. Although it would not request that the draft resolution be put to the vote, his delegation wished that its position should be known.

The draft resolution was adopted.

(b) United Nations Children's Fund (A/5206/Add.1, A/5135)

At the invitation of the Chairman, Mr. Heyward, Deputy Executive Director of the United Nations Children's Fund (UNICEF), took a place at the Committee table.

11. Mr. GREZ (Chile) said that after having examined the financial report and accounts of UNICEF (A/5206/Add.1, part I), his delegation was convinced of the great importance of the dynamic growth of that body in a needy world. In 1954, UNICEF's income had been \$15 million, while eight years later it amounted to \$28 million, an increase of about 90 per cent. In the course of one year UNICEF had supplied more than 45,000 tons of dried milk, which had been distributed to some 2 million children throughout the entire world.

12. It was also satisfactory to note that the costs of administration of UNICEF continued to be managed with great efficiency, so that more than 92 per cent of the available funds could be spent on promoting family and child welfare. The Chilean Government therefore wished to congratulate the Executive Director of UNICEF and his staff on the results achieved.

13. Mr. SILVEIRA DA MOTA (Brazil) said that he fully endorsed the remarks that had been made by the representative of Chile, since UNICEF had earned the respect and admiration of all who had followed its activities. The Brazilian delegation congratulated Mr. Pate, Executive Director, and Mr. Heyward, Deputy Executive Director, on the businesslike report they had submitted and hoped that UNICEF's activities would continue to meet with the success they had achieved so far.

14. Mr. DJOJOSOEGITO (Indonesia), offered his sincere condolences to the Venezuelan delegation and to Mr. Arráiz's family on their recent bereavement. He also welcomed the new members of the United Nations-Burundi, Jamaica, Rwanda, Trinidad and Tobago.

15. The Indonesian Government had always admired the work that had been accomplished by UNICEF and had consistently supported it to the utmost of its ability. He drew attention to schedule D in document A/5206/Add.1, which contained an entry for Netherlands New Guinea. He would like to know how the allocations for that Territory would be paid in the future, in view of the agreement recently concluded between his country and the Netherlands concerning West Irian.

16. Mr. HUSAIN (India) congratulated UNICEF on the useful work it was accomplishing and said that his Government would continue to assist it as in the past. He was pleased to note that UNICEF's activities were continually growing and that its income had increased by \$2,177,633, whereas expenditure had only increased by \$1,443,248.

17. The fact remained, however, that the balance of unfulfilled allocations had amounted, on 31 December 1961, to \$36.7 million as compared with \$33.1 million at the end of 1960. That situation was unfortunate, and the Advisory Committee had been right to insist on the need for achieving the speedier utilization of funds (A/5135, para. 5). It was also unfortunate that the ratio of administrative expenditures to total expenditure had risen in 1961. It was most important to prevent any criticism being levelled at UNICEF-as was so often the case with other United Nations bodies—for incurring unduly heavy administrative costs.

18. Mr. HEYWARD (Deputy Executive Director of the United Nations Children's Fund) said, in reply to the representative of Indonesia, that the UNICEF allocations for West Irian would be paid through the United Nations temporary administrative authority. UNICEF's regional offices at Bangkok and in Indonesia would continue to keep in close touch with the temporary administration.

19. In June 1962 UNICEF had adopted a new financial procedure which would enable it to meet costs which exceeded the funds available for allocation. Naturally

it would take some time before the effects of this new system could be felt. The rapidity of the change would also depend on the type of programmes which UNICEF would be required to deal with. In general, there was a growing tendency—fortunate as it so happened—to carry out long-term projects, which naturally meant that disbursements would be slower. However, during June 1962 there had been no unfulfilled allocations. UNICEF attached great importance to the prompt utilization of available funds and hoped that the comment made by the Advisory Committee in paragraph 5 of its report would facilitate efforts in that direction.

20. He went on to point out that the ratio of administrative expenditures to total expenditure was not related to assistance and the preparation of projects.

21. Lastly, on behalf of the Executive Director of UNICEF, he thanked the members of the Committee for the encouragement they had been kind enough to give.

22. Mr. MALHOTRA (Nepal) asked if Mr. Heyward could furnish some information concerning the seven headings appearing in paragraph 8 of document A/5135.

23. Mr. HEYWARD (Deputy Executive Director of the United Nations Children's Fund) explained that item (a) meant, for example, that the New Delhi, Eastern Mediterranean and African offices would be directly responsible to Headquarters as regards administrative matters, supplies and operational plans. Item (b) was explained by the fact that UNICEF had just acquired a large warehouse in the free port of Copenhagen. The warehouse, which would start functioning during the coming six months, would make for more rational procurement methods than hitherto. Considerable progress had been made with regard to item (c); the rotation of staff which had been necessary for a long time had been greatly accelerated. Item (d) was in line with the general policy followed by United Nations bodies concerning recruitment, that is, to recruit less personnel from Western European countries and more from Africa, South America and the Eastern Mediterranean. Item (c) had been made possible because the Board had agreed to simplify the procedure for submitting requests for allocations and descriptions of projects. Lastly, items (f) and (g) were at present being given active attention by UNICEF.

24. The CHAIRMAN proposed that the Committee should recommend that the General Assembly adopt the following draft resolution:

"The General Assembly

"1. <u>Accepts</u> the financial report and accounts of the United Nations Children's Fund for the financial year ended 31 December 1961 and the certificates of the Board of Auditors (A/5206/Add.1);

"2. <u>Takes note</u> of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its third report (A/5135) to the General Assembly at its seventeenth session."

The draft resolution was adopted.

Mr. Heyward, Deputy Executive Director of UNICEF, withdrew.

(c) United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/5206/Add.2, A/5136)

At the invitation of the Chairman, Mr. Moe, representative of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), took a place at the Committee table.

25. Mr. HUSAIN (India) said that he had noted with some concern that various irregularities and malversations had been reported in paragraph 6 of the report of the Board of Auditors (A/5206/Add.2, page 17). He hoped that the Agency would take the necessary measures to prevent such occurrences in the future, since the refugees bore the brunt of them.

26. Mr. MOE (representative of the United Nations Relief and Works Agency for Palestine Refugees in the Near East) assured the representative of India that the Agency was taking all the necessary steps to avoid a recurrence of the incidents in question. Furthermore the incidents, which were very minor, had in no way impaired the activities of the Agency as a whole.

27. The CHAIRMAN proposed that the Committee should recommend that the General Assembly adopt the following draft resolution:

"The General Assembly

"1. Accepts the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial year ended 31 December 1961 and the certificates of the Board of Auditors (A/5206/Add.2);

"2. <u>Takes note</u> of the observations of the Advisory Committee on Administrative and Budgetary Questions set forth in its fourth report (A/5136) to the General Assembly at its seventeenth session."

The draft resolution was adopted.

Mr. Moe, representative of UNRWA, withdrew.

(<u>d</u>) Voluntary funds administered by the United Nations High Commissioner for Refugees (A/5206/Add.3, A/5137)

At the invitation of the Chairman, Mr. Urrutia, representative of the United Nations High Commissioner for Refugees, took a place at the Committee table.

28. The CHAIRMAN suggested that the Committee should recommend to the General Assembly the adoption of the following draft resolution:

"The General Assembly

"1. Accepts the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1961 and the certificates of the Board of Auditors (A/5206/Add.3);

"2. <u>Takes note</u> of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fifth report (A/5137) to the General Assembly at its seventeenth session."

The draft resolution was adopted.

Mr. Urrutia, representative of the United Nations High Commissioner for Refugees, withdrew. Mr. Götzen, Chairman of the Board of Auditors, withdrew.

AGENDA ITEM 61

Supplementary estimates for the financial year 1962 (A/5223, A/5239)

29. The CHAIRMAN pointed out that the Secretary-General, in his report (A/5223), had requested additional appropriations of \$2,727,480 for 1962 and had at the same time forecast a net increase in income of \$327,750. The Advisory Committee on Administrative and Budgetary Questions recommended in its report (A/5239, para. 19) that the appropriations for 1962 should be increased by \$2,615,480, representing a global reduction of \$112,000 in the amount requested by the Secretary-General. The Advisory Committee further recommended that the revised estimates of income other than staff assessment submitted by the Secretary-General should be increased by a further \$15,000.

30. The supplementary estimates which the Committee was to examine did not take into account certain items of further expenditure: namely, the possible financial implications of an adjustment of the post classification for New York and Geneva or of an increase in the level of General Service salaries in New York; the rent of additional space to accomodate the Economic Commission for Asia and the Far East (ECAFE); and the travel expenses of representatives of new Member States admitted by the General Assembly during its current session.

31. He understood that the Controller would inform the Committee that the Acting Secretary-General did not contest the global reduction proposed by the Advisory Committee, and that the Controller would specify how that reduction was to be applied to the various sections of the budget. In the circumstances he would in due course put to the vote section by section the revised estimates submitted by the Secretary-General, as amended to take into account the global reduction recommended by the Advisory Committee.

32. Mr. TURNER (Controller) said that the supplementary requirements had initially been estimated at \$2.8 million gross for the reasons given in paragraphs 57-61 of the Secretary-General's foreword to the 1963 budget estimates (A/5205). The supplementary estimates now presented by the Secretary-General totalled \$2,727,480. However, the real level of expenditure for which no provision had been made under General Assembly resolution 1734 A (XVI) was estimated at \$3,845,100. Paragraph 5 of the Secretary-General's report (A/5223) made it clear that the major portion of those additional expenditures had been incurred, firstly, under the first part of paragraph 1 and paragraph 1 (a) and (b), of resolution 1735 (XVI) concerning unforeseen and extraordinary expenses for the financial year 1962; secondly, through the application of the Staff Rules and Regulations; and thirdly, as a result of decisions taken by the Economic and Social Council at its thirty-third and thirty-fourth sessions. Total expenditure under those three headings amounted to \$3,187,100. The balance of the additional expenditure, totalling \$658,000, was attributable to the expansion in the activities of the United Nations in general and of the Economic Commission for Africa (ECA) in particular; to the heavy conference programme at Headquarters and at Geneva; and to the increase in the cost of contractual

services and materials. The expectation that certain other expenditures, for which appropriations hadbeen made in the 1962 budget, would fall short of the approved level by some \$1,117,600 was the only reason why the total supplementary request was presented at the lower figure of \$2,727,480. It was clear that the Secretary-General would not have needed to ask for additional appropriations in 1962 if unforeseen and extraordinary expenses, and those incurred under the Staff Rules and Regulations, had not been so heavy.

33. With regard to income, an increase of approximately \$50,000 was anticipated in the income from staff assessment, and an increase of \$278,000 in income from other sources. The increase in the net expenditure level for 1962 was therefore estimated at \$2,399,730.

34. The Secretary-General's report (A/5223) clearly indicated the additional expenses now foreseen for 1962 and provided a detailed explanation of the increases or reductions contemplated in each section of the budget. He would merely draw the Committee's attention to the observations made in paragraph 9 of the Secretary-General's report concerning the indirect impact of additional meetings and conferences on the level of expenditure, and to the fact that expenses for ECA had clearly been underestimated when the 1962 budget had been prepared.

35. To the extent that supplementary appropriations might be required to cover the further items of expenditure which the Chairman had enumerated and which were not included in the present supplementary estimates, the Secretary-General would submit separate reports on those matters to the Committee. In addition, the Secretary-General would shortly submit a separate report to the Committee for the purpose of securing additional credits to meet the new requirements arising under General Assembly resolution 1746 (XVI) for the maintenance of essential services in Rwanda and Burundi. The Advisory Committee had already authorized the Secretary-General to enter into commitments not exceeding \$250,000 for that purpose.

36. The Secretary-General did not contest the global reduction of \$112,000, recommended by the Advisory Committee, nor the increase of \$15,000 which it had recommended in the income estimates. The Secretary-General proposed to apply the reduction in the following manner to those sections singled out for comment by the Advisory Committee: \$62,000 in section 3-Salaries and wages, \$15,000 in section 5-Travel of staff, \$15,000 in section 10-General expenses, and \$20,000 in section 18-Special missions. In accepting those reductions, however, the Secretary-General wished to state that he might find it necessary to request the Advisory Committee's concurrence in some transfers of credits between sections at the end of the year.

37. Mr. AGHNIDES (Chairman of the Advisory Committee on Administrative and Budgetary Questions) noted with pleasure that the Secretary-General did not contest the global reduction recommended by the Advisory Committee, and that the Secretary-General had assumed responsibility for applying that reduction to the various sections of the budget.

38. What chiefly concerned him was the very principle of supplementary appropriations and the reasons which compelled the Secretary-General to request them. In that connexion the Committee should note paragraphs 18, 19 and 20 of the Advisory Committee's main report (A/5207) and paragraph 12 of its report on the supplementary estimates (A/5239), where it recalled the principles with which decision-making bodies of the United Nations should comply. It was necessary, in particular, that the General Assembly and its Main Committees should conform to the intent of United Nations financial regulation 13.1 and rule 154 of the General Assembly's rules of procedure relating to the financial implications of new proposals. Unless those rules were strictly observed, the General Assembly might find itself, as it had already in certain cases, allowing its subordinate organs to assume the budgetary functions vested in it by the Charter, with a consequent loss of over-all financial control.

39. Mr. GREZ (Chile) pointed out that the additional costs arising from the application of the Staff Rules and Regulations represented more than 25 per cent of the total supplementary estimates; that the expenses arising from decisions taken by the Economic and Social Council at its thirty-third and thirty-fourth sessions amounted to \$269,200; and that the expenses involved in the two parts of the resumed sixteenth session of the General Assembly represented almost 13 per cent of the total additional funds requested.

40. When the time came, his delegation wouldvote in favour of the supplementary estimates of \$2,615,480 approved by the Advisory Committee, but it wished to state that it fully concurred in the observations made by the Advisory Committee in its report (A/5239). It wished to lay particular emphasis, as the Advisory Committee had done, on the need for decision-making bodies to ensure that their resolutions, where they entailed expenditure, did not contain provisions requiring such expenditure to be met by supplementary estimates in the current financial year. His delegation had always considered that supplementary estimates should be submitted only for expenditure which was genuinely unforeseen.

41. Mr. KOMIVES (Hungary) considered that the supplementary estimates for 1962 were extremely high; that meant bad organization. The sum of \$3,845,100 mentioned in paragraph 8 of the Advisory Committee's report was enormous in itself. What made it even more disturbing, however, was the fact that it did not cover the requirements for travel of representatives of new Member States admitted during the seventeenth session of the General Assembly; nor the cost of possible upward adjustments of the post classifications for New York and Geneva; nor the cost of a possible increase in the level of salaries for General Service staff in New York; nor the possible costs arising from the necessity to secure additional office accommodation for the Secretariat of ECAFE. The situation was only slightly improved by the fact that it had been possible to save \$1,117,600, particularly when it was borne in mind that, of that amount, \$265,000 had been saved through changes in exchange rates between local currencies and the dollar, and \$302,290 by postponing the United Nations Conference on the Application of Science and Technology for the Benefit of the Less Developed Areas from August 1962 to February 1963: in other words, that those two sums did not represent savings in the proper sense of the term. His delegation wholeheartedly supported the observations made by the Advisory Committee in its report, particularly with regard to the Economic and Social Council.

42. His delegation could not agree to the appropriation of \$11,000 proposed for the so-called United Nations Representative on the so-called Question of Hungary. The activities of that so-called representative were illegal and contrary to the Charter and represented interference in the domestic affairs of a Member State.

43. As a matter of general policy, the United Nations should end the practice of submitting every year supplementary estimates which were higher than those for the previous year.

44. Mr. SOKIRKIN (Union of Soviet Socialist Republics) noted that the total supplementary estimates submitted for 1962 were four times the size of the supplementary appropriations for 1961.

45. His delegation had always maintained that to enter into commitments for activities or work not provided for in the current year's budget was an unsound practice which prevented the General Assembly from exercising effective control over the expenditure of the United Nations, imposed additional expenses on Member States and prevented them from foreseeing exactly how much their participation in United Nations activities would cost. The same practice was followed in other international agencies. Although in principle supplementary funds should be called for only to meet unforeseen and extraordinary expenses, they were used in practice to cover all sorts of unnecessary expenditure by the Organization. That was an extremely serious breach of the budgetary discipline which should be the rule in the United Nations.

46. Although in 1959 the General Assembly had thought it necessary, in its resolution 1449 (XIV), to request all organs of the United Nations to consider ways and means whereby new projects might be deferred until suitable provision for them could be made by the Secretary-General in the main budget estimates for a subsequent financial year, the Economic and Social Council and its commissions and committees continued to take decisions entailing requests for additional funds. The Economic and Social Council did not seem to have considered seriously whether or not its new programmes could be financed out of the appropriations for 1962. His delegation thoroughly approved of the comments made in that connexion by the Advisory Committee in paragraphs 12, 13 and 14 of its report on the supplementary estimates; the General Assembly should strongly endorse those comments. It was no longer possible to tolerate a situation in which, in practice, subordinate organs arrogated to themselves the budgetary functions vested in the General Assembly by the Charter.

47. The Secretariat itself made commitments which had to be covered by supplementary appropriations, as was proved by the fact that the Office of Public Information had spent \$92,000 more than the 1962 appropriation for the information activities of the United Nations. Yet the General Assembly, in resolution 1405 (XIV), had set a ceiling of \$5 million for the Office's expenditure.

48. Among the items for which the Secretary-General was requesting supplementary appropriations was the expenditure incurred by the so-called United Nations Representative on the so-called Question of Hungary. There was no practical, legal or moral reason for the employment of that person, whose provocative activities had nothing to do with those of the United Nations, were harmful to the Organization and were intended merely to perpetuate the cold war. His delegation protested vehemently against the activities of the so-called United Nations Representative on the so-called Question of Hungary, and also protested against the supplementary estimate submitted to cover his expenses.

49. The \$82,144,740 budget approved for 1962, which represented an increase of more than 15 per cent over that for 1961, should have been amply sufficient to finance the work of the Organization in 1962. It was high time to check the increase in expenditure, notwithstanding the theory, often advanced in its support, of "controlled expansion" of the Organization's activities; otherwise participation in those activities might become the sole prerogative of the wealthiest nations.

50. Mr. CURTIS (Australia) said that the General Assembly had to recognize that it was almost impossible to avoid entirely requests for additional funds in an Organization whose activities were growing in scope. Supplementary estimates were in one sense a sign of growth and flexibility, but the essential consideration was that such supplementary appropriations should be reduced to the minimum. That would be relatively simple if it were merely a matter of costing by the Secretariat on the basis of precise instructions. But Member States also bore a heavy responsibility in that respect. In the decision-making bodies of which they were members, delegations should consider not only the cost of the programmes which the Organization was asked to undertake, but also the degree of priority which those programmes deserved to be given. His delegation was concerned at the high level of the supplementary estimates for 1962. It was essential that new subsidiary organs should not lead the United Nations into expenditure which was out of proportion both to the results those organs were intended to achieve and to the priorities of the Organization as a whole.

51. His delegation wished to emphasize the wisdom of the comments made by the Advisory Committee in paragraphs 12, 13 and 14 of its report on the supplementary estimates. It was important that subsidiary organs, in adopting resolutions, should whenever possible not call for expenditure which had to be covered by supplementary appropriations. Furthermore, the budgetary functions vested in the General Assembly by the Charter should not be assumed in practice by other subsidiary bodies. In that connexion, unforeseen and extraordinary expenditure should be strictly limited to activities that could clearly justify that description.

52. His delegation would support the Advisory Committee's recommendations and was glad to note that they had not been contested by the Secretary-General.

The meeting rose at 1.10 p.m.