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REPORTS OF THE ECONOMIC AND SOCIAL COUNCIL

BUDGET ESTIMATES FOR THE FINANCIAL YEAR 1970

Administrative and financial implications of draft resolutions
III, V and VII recommended by the Second Committee in its
report (A/7854, para. 58)

Report of the Fifth Committee

Rapporteur: Mr. Gregor WOSCHNAGG (Austria)

I

1. At its 1345th meeting, held on 9 December 1969, the Fifth Committee considered, in compliance with rule 154 of the rules of procedure of the General Assembly, the administrative and financial implications of draft resolution III contained in paragraph 58 of the report of the Second Committee (A/7854). It had before it a statement by the Secretary-General (A/C.5/1277) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/7836). Under the terms of operative paragraph 1 of the draft resolution, the General Assembly would request the Secretary-General, in co-operation with interested organizations of the United Nations system and taking into account the work that has already been done in this field, to prepare, on a selective basis, a comprehensive study of the taxation systems in developing countries, including those applicable to domestic as well as foreign capital, with a view to evaluating their effects on, and contribution to, the mobilization of resources and the distribution of income, and to submit the study to the Economic and Social Council at its fifty-first session.

2. The Secretary-General had estimated that, in order to carry out the initial exploratory work, an additional appropriation of \$25,000 would be needed under section 3 of the budget for the financial year 1970 to provide for consultant services. While not recommending any reduction in the amount estimated by the Secretary-General, the Advisory Committee hoped that all available material - from both published and unpublished sources - would be assembled and evaluated before extensive research was undertaken and that, therefore, actual requirements will be less than the amount estimated.
3. After the Fifth Committee had formulated its recommendation, three delegations explained that, had the proposal been put to a vote, they would have voted against it: one delegation was of the opinion that the proposal should have no financial implications; another delegation felt the study would have no real effect; a third delegation felt that the International Monetary Fund and the International Bank for Reconstruction and Development were not the proper bodies to deal with development problems. A fourth delegation explained that it would have abstained had the proposal been put to a vote, since it believed the provisions of the draft resolution were too ambiguous.
4. The Fifth Committee decided to inform the General Assembly that, should it adopt draft resolution III contained in paragraph 58 of document A/7854, an additional appropriation of \$25,000 would be required under section 3 of the budget for the financial year 1970.

II

5. At its 1346th meeting, held on 10 December 1969, the Fifth Committee considered, in compliance with rule 154 of the rules of procedure of the General Assembly, the administrative and financial implications of draft resolution V contained in paragraph 58 of the report of the Second Committee (A/7854). The Committee had before it a statement by the Secretary-General (A/C.5/1281) and heard an oral report by the Chairman of the Advisory Committee on Administrative and Budgetary Questions. Under the terms of operative paragraph 2 of the draft resolution, the General Assembly would request the Secretary-General,

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"in consultation with the heads of the United Nations specialized agencies and the regional economic commissions, the Committee for Development Planning, the Group of Experts appointed under resolution 63 (IX) of the Trade and Development Board and any other appropriate consultants, to carry out a comprehensive examination of the special problems of the least developed among the developing countries and to recommend special measures within the Second United Nations Development Decade for dealing with those problems."

6. The Advisory Committee, in its report, noted that a certain body of information on problems of the least developed countries has been built up both within and outside the United Nations system, and that this material could be of use in carrying out the work requested. It also noted that the United Nations Conference on Trade and Development has recently set up a working group to study problems which, though more limited in scope, are germane to those which the draft resolution seeks to identify. While the Advisory Committee was not certain that the Secretary-General could not absorb, within the level of credits to be made available for the financial year 1970, some of the costs necessary to implement the resolution, it concurred in his estimates.

7. The Fifth Committee decided to inform the General Assembly that, should it adopt draft resolution V contained in paragraph 58 of document A/7854, an additional appropriation of \$8,000 under section 3 of the budget for the financial year 1970 would be required.

III

8. At its 1346th meeting, held on 10 December 1969, the Fifth Committee, in compliance with rule 154 of the rules of procedure of the General Assembly, considered the administrative and financial implications of draft resolution VII contained in paragraph 58 of the report of the Second Committee (A/7854). Under the terms of the draft resolution, the General Assembly would request the Secretary-General, in co-operation with the specialized agencies and intergovernmental organizations concerned, to complement reports and studies under preparation, with special reference to the forthcoming United Nations Conference on the Human Environment, by undertaking certain reviews and inquiries

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into aspects of marine pollution. The Committee had before it a statement by the Secretary-General (A/C.5/1282) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/7844).

9. The Secretary-General had estimated the cost of this proposal at \$38,500, comprising \$8,500 for consultant services, \$27,000 for temporary assistance, and \$3,000 for travel and subsistence of staff. The Advisory Committee in its report noted that the task was one principally of review and inquiry which would be carried out in co-operation with the specialized agencies and other intergovernmental organizations. It was therefore of the view that, in light of these considerations, an additional appropriation of \$25,000 would be required in 1970 rather than the \$38,500 that the Secretary-General had requested.

10. The Fifth Committee decided to inform the General Assembly that, should it adopt draft resolution VII contained in paragraph 58 of document A/7854, an additional appropriation of \$22,000 would be required for consultants and temporary assistance under section 3 of the budget for the financial year 1970 and \$3,000 under section 5 of the budget for the financial year 1970 to provide for travel and subsistence of staff.
