



Eighth session  
Agenda item 52

QUESTION OF A CHANGE IN THE OPENING DATE OF  
REGULAR SESSIONS OF THE GENERAL ASSEMBLY

Twentieth report of the Advisory Committee on Administrative and  
Budgetary Questions to the eighth session of the General Assembly

1. The Advisory Committee on Administrative and Budgetary Questions has considered a report submitted by the Secretary-General (A/2436) in accordance with resolution 692 (VII) of 18 December 1952, in which the General Assembly instructed the Secretary-General to prepare a report for circulation to Members "on the practical consequences of a change in the opening date of regular sessions from the third Tuesday in September to another date earlier or later in the year".
2. There are two main purposes which such a change might possibly accomplish:
  - (a) To reduce the risk of postponement of the General Assembly session;
  - (b) To reduce the risk of interruption of the session and the division of the work of the Assembly into two parts.
3. It is the view of the Secretary-General that to secure the above advantages (with due regard to other administrative considerations), a date should be chosen between the beginning of the year and early summer. With this view the Advisory Committee is in agreement. It emphasizes, however, that the risks referred to in paragraph 2 above would be reduced and not eliminated by such a change in the opening date.
4. The Secretary-General has further suggested 20 April as an opening date for the purpose of illustrating the practical consequences of a change. This appears to the Committee the earliest convenient date within the first half of the year.

5. It should, however, be noted that the Secretary-General makes no proposal for a change in the opening date. Furthermore, the Advisory Committee is informed that no delegation has presented any such proposal or suggestion during the current year.
6. For its part, the Advisory Committee does not recommend a change. In the first place, it takes account of the fact that, in a majority of Member States, the ten-weeks period running from 20 April is normally a period of parliamentary activity exceeding in importance and intensity the ten weeks from the middle of September to the end of November. For this reason, no action should be taken such as would enhance the difficulties already confronting Members in the matter of high-level representation at Assembly sessions. This is a question of cardinal importance to the United Nations, outweighing the possible advantages to be derived in other respects from a change in date.
7. In the second place, the period in question would cover three major Assemblies: United Nations (April - July), World Health Organization (May), International Labour Organisation (June). Apart from other disadvantages that are cited by the Secretary-General (A/2436, paragraph 10), this circumstance might cause inconvenience to Treasuries and other government departments.
8. Thirdly, a large-scale re-adjustment of the conference programme would be called for. This offers serious disadvantages both to the United Nations and the specialized agencies, and runs counter to the express intent of the General Assembly, which emphasized the necessity of firmly fixing a long-term pattern of conferences during the four-year period 1954 to 1957.
9. Fourthly, account must be taken of the effect which a change in the opening date from September to April would produce on the financial arrangements of the United Nations. The report of the Secretary-General contains, in paragraphs 15 to 25, a useful review of the consequences, predicated respectively on (a) the maintenance of the existing financial year (1 January - 31 December), and (b) a change in the financial year to 1 July - 30 June. Attention is drawn to the serious drawbacks or risks which the Secretary-General foresees in either eventuality.

10. The review in question may be summarized as follows:

Opening date of the General Assembly session: 20 April

(a) Existing financial year - 1 January - 31 December

(i) Budget-making would start fifteen months before the opening of the financial year;

(ii) The budget would be adopted six months before the opening of the financial year;

(iii) Supplementary estimates would be based on only three to four months experience; they could not be an accurate reflection of requirements for the full year;

(iv) Heavier calls would be made on the Working Capital Fund because of the difficulty (referred to in (iii) above) of submitting supplementary estimates, and because increased expenditure on account of the General Assembly session would be incurred during the first six months of the year;

(v) While the general situation in respect of contributions would not be changed, the interval between the adoption of the appropriation resolution and the opening of the next financial year (approximately six months) would enable notices of assessment to be issued early enough for 1 January to become the due date of payment.

(b) Change in the financial year to 1 July - 30 June

(i) The intervals between the preparation and adoption of the budget, on the one hand, and the opening of the financial year, on the other, would remain unchanged;

(ii) As regards contributions, extensive repercussions, the nature of which cannot be precisely foreseen, are likely in so far as the dates of receipt are concerned. Some Member States might be obliged to divide their contributions between two successive budgets. Advantages might, on the other hand, result in the case of Members whose financial year is also 1 July - 30 June, and who would thus be in a position to pay their contributions during the first months of the financial year, with a corresponding alleviation of the Working Capital Fund.

11. On the subject of a possible change in the financial year of the United Nations, the Secretary-General suggests that such a step could not be decided upon until agreement concerning the date of payment of contributions had been obtained from a sufficiently large group of Members whose contributions represent a major part of the annual assessment. In the opinion of the Advisory Committee consideration should also be given to the position of the specialized agencies, which have a fiscal year uniform with that of the United Nations. This uniformity has advisedly been pursued as an element in budgetary co-ordination that makes for comparability. On that basis, the Assembly of one agency took formal action in 1948 to bring its fiscal year into conformity with that of the United Nations and other specialized agencies. It cannot therefore be to the general interest for the United Nations to deviate from that principle.

12. For the reasons stated in the present report the Advisory Committee recommends that the existing provision concerning the opening date of the General Assembly session should be maintained. The Committee, however, suggests, though without making a firm recommendation, that a deferment of the opening date, possibly by two weeks, until the first Tuesday in October might be considered, in order to afford more time for preparatory work for the session, and in particular for the drafting and printing of the annual report of the Economic and Social Council.