

ARTICLE 17 (3)

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TEXT OF ARTICLE 17 (3)

The General Assembly shall consider and approve any financial and budgetary arrangements with specialized agencies referred to in Article 57 and shall examine the administrative budgets of such specialized agencies with a view to making recommendations to the agencies concerned.

INTRODUCTORY NOTE

1. Article 17 (3) confers on the General Assembly two functions in regard to the specialized agencies which are brought into relationship with the United Nations under Article 57 of the Charter: (1) that of considering and approving any financial and budgetary arrangements with specialized agencies and (2) that of examining the administrative budgets of such specialized agencies with a view to making recommendations to the agencies concerned.
2. This study analyses the nature and scope of the financial and budgetary arrangements that have been developed between the United Nations and the specialized agencies. The first section of the Analytical Summary of Practice deals with the financial and budgetary arrangements that were included in the relationship agreements with the various specialized agencies. The second and third sections describe how these arrangements were applied to the examination by the Assembly of the administrative budgets of the agencies. The fourth section analyses the various recommendations which were made by the General Assembly pursuant to the arrangements agreed to between the United Nations and the specialized agencies and as a result of the annual examination by the Assembly of the budgets of the agencies. The last section describes the role of the Advisory Committee on Administrative and Budgetary Questions and of the Economic and Social Council (including the Administrative Committee on Co-ordination) in the development of administrative and financial co-ordination between the United Nations and the specialized agencies.

I. GENERAL SURVEY

3. The relationship agreements which the United Nations has concluded with the specialized agencies in accordance with the terms of Article 63 of the Charter contain appropriate provisions to facilitate the implementation of Article 17 (3). The provisions in this regard contained in the agreements 1/ with the International Labour

1/ For the final texts of these agreements in English and French, see United Nations publication, Sales No.: 1951.X.1. The texts of the agreements between the United Nations and ILO, FAO and UNESCO in English, French and Spanish are to be found in documents A/72, A/78 and A/77 respectively. These three agreements were subsequently approved by General Assembly resolution 50 (I). The text of the agreement between the United Nations and WHO is reproduced in English, French and Spanish, in the annex to Economic and Social Council resolution 403 B (XIII). This text was approved by General Assembly resolution 531 (VI).

Organisation (ILO), the Food and Agriculture Organization (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the International Civil Aviation Organization (ICAO), the World Health Organization (WHO) and the World Meteorological Organization (WMO) follow more or less the same lines while the provisions in the agreements with the Universal Postal Union (UPU), and the International Telecommunication Union (ITU) are less detailed. The provisions in the agreements with the International Monetary Fund and the International Bank for Reconstruction and Development took into account the special nature of these two agencies.

4. The General Assembly, by resolution 14 A (I) of 13 February 1946, included in the terms of reference of the Advisory Committee on Administrative and Budgetary Questions the responsibility of examining on behalf of the General Assembly the administrative budgets of specialized agencies and proposals for financial arrangements with such agencies (operative paragraph 2 (c)).

5. In compliance with this responsibility, the Advisory Committee has every year examined, and reported on, the administrative budgets of the agencies as well as questions of financial budgetary co-ordination with them. 2/

6. The General Assembly has also been assisted by the Economic and Social Council in discharging its responsibilities under Article 17 (3). 3/

7. From time to time, the General Assembly, on the basis of reports furnished to it by the Advisory Committee and the Economic and Social Council, has made suggestions or recommendations to the specialized agencies on financial, budgetary and administrative matters. 4/ These have included comments and recommendations on common financial and administrative arrangements, joint audit procedures, a common form of budget, the desirability of a consolidated budget for the United Nations and the specialized agencies, a common approach towards the financing of budgets, a joint staff pension scheme, development of priorities, co-ordination of financial procedures relating to extra-budgetary programmes, and other similar matters.

2/ The reports of the Advisory Committee are: G A resolution 165 (II), annex A; G A (III/1), Plen., Annexes, pp. 224-238, A/675; G A (IV), Joint 2nd and 3rd Com., Annex, p. 14, A/1005; G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441; G A (VI), Annexes, a.i. 28, p. 2, A/1956; G A (VI), Annexes, a.i. 28, p. 4, A/1971; G A (VII), Annexes, a.i. 26, p. 9, A/2287; G A (VIII), Annexes, a.i. 45, p. 1, A/2582; A/2835. See also paras. 79 et seqq. below.

3/ See paragraphs 83-91 below.

4/ G A resolutions 81 (I); 125 (II); 210 (III); 311 (IV); 411 (V); 412 (V); 413 (V); 533 (VI); 534 (VI); 672 (VII); 779 (VIII) and 884 (IX).

II. ANALYTICAL SUMMARY OF PRACTICE

A. Nature and scope of the financial and budgetary arrangements with the specialized agencies^{5/}

1. *Budgetary arrangements contained in specialized agencies agreements (other than agreements with the International Bank for Reconstruction and Development and the International Monetary Fund)*

a. AGREEMENTS^{6/} WITH ILO, FAO, UNESCO, ICAO, WHO, WMO

8. In the agreements with ILO, FAO, UNESCO, ICAO, WHO and WMO, the respective article on the budgetary and financial arrangements opened with a clause recognizing the desirability of establishing close budgetary and financial relationships in order that the administrative operations of the United Nations and of the specialized agencies might be carried on in the most efficient and economical manner possible and that the maximum measure of co-ordination and uniformity might be secured.

9. The next clause provided that the fullest possible co-operation should be established in order to achieve these ends and, in particular, that the United Nations and the agency concerned should consult together concerning the desirability of making appropriate arrangements for including the budget of that agency within a general budget of the United Nations, any such future arrangements to be defined in a supplementary agreement. The words "the desirability of making" or other similar phraseology appeared in the agreements with ILO, ^{7/} ICAO, ^{8/} WHO ^{9/} and WMO ^{10/}; they did not, however, appear in the agreements with UNESCO ^{11/} and FAO. ^{12/} Thus, while consultation with the former agencies might include the question of whether or not a consolidated budget is desirable, consultation with the latter was to be confined to the ways and means of arriving at such a consolidated budget.

10. The articles then enumerated several specific actions to be taken by the United Nations and the agency concerned. In those cases where the desirability of a general budget was open to discussion, these points were listed as clauses of a permanent nature; in the other cases the same points, with minor variations, were listed as arrangements which should govern financial relationships pending the conclusion of the agreement in connexion with the question of a general budget.

11. The points in question were the following: (a) in the preparation of its budget each agency was to consult with the United Nations; (b) further it was to transmit its proposed budget to the United Nations annually at the same time as it was transmitted to its own members; (c) the General Assembly was to examine this budget or proposed budget and "may make recommendations to [the agency] concerning any item or items

^{5/} For Charter provisions on the relationship between the United Nations and the specialized agencies, and their relations with the Economic and Social Council, see in this Repertory under Articles 57 and 63.

^{6/} See footnote ^{1/} above.

^{7/} Article XIV, para. 2.

^{8/} Article XV, para. 2.

^{9/} Article XV, para. 2.

^{10/} Article XII, para. 2, subject to the reservation: "if it appears expedient to both Organizations".

^{11/} Article XVI, para. 2.

^{12/} Article XIV, para. 2.

contained therein" (agreements with ILO 13/, UNESCO 14/ and WHO 15/) or "may make such recommendations as it may consider necessary" (agreements with FAO 16/, ICAO 17/ and WMO 18/). All these agreements provided that representatives of the agency concerned were to be entitled to participate without vote in meetings of the General Assembly and its committees when that agency's budget and related matters were under consideration.

12. The above-mentioned agreements provided that the United Nations might undertake the collection of contributions from those members of the agency that were also Members of the United Nations, under the terms of an agreement to be concluded subsequently. Finally these agreements provided for studies by the United Nations of other financial and fiscal questions of interest to the agencies, with a view to the establishment of common services and to ensure uniformity; and each agency agreed to conform as far as may be practicable to standard practices and forms recommended by the United Nations.

b. AGREEMENTS WITH UPU^{19/} AND ITU^{20/}

13. The agreements with UPU and ITU stipulated that the budgets of these organizations should be transmitted to the United Nations and that the General Assembly might make recommendations thereon to the agency concerned.

2. *Summary of arrangements with the International Bank for Reconstruction and Development and the International Monetary Fund concerning the budgets*

14. In contrast with the arrangements entered into with the other specialized agencies, the budgetary arrangements with the International Bank for Reconstruction and Development and the International Monetary Fund, as set out in their respective agreements 21/ with the United Nations, merely provided that these agencies would furnish to the United Nations copies of their annual reports and their quarterly financial statements. Further, these agreements provided that the United Nations would in interpreting Article 17 (3) of the Charter, take into consideration that these two agencies did not rely for their annual budgets upon contributions from their members: They also provided that the appropriate authorities of these agencies would enjoy full autonomy in deciding the form and content of their annual budgets.

B. The phrase "administrative budgets" of specialized agencies

1. *Transmission of the budgets of specialized agencies to the United Nations*

15. Although Article 17 (3) of the Charter refers to the "administrative budgets of ... specialized agencies", the text of the budgetary and financial arrangements contained in the various specialized agencies agreements 22/ provided for the

13/ Article XIV, para. 4.
14/ Article XVI, para. 3 b.
15/ Article XV, para. 3 b.
16/ Article XIV, para. 3 b.
17/ Article XV, para. 4.
18/ Article XII, para. 3 b.
19/ Article X.
20/ Article XI, para. 1.
21/ Article X, para. 3.
22/ See paras. 1 and 13 above.

transmittal of the entire budgets of the specialized agencies concerned to the United Nations. The General Assembly in turn has examined the budgets in their entirety, 23/ rather than in part.

2. Consultation in the preparation of budgets

16. Since the conclusion of the agreements between the United Nations and the specialized agencies, there has been consultation between the Secretariats of the United Nations and of the specialized agencies in the preparation of the budgets. The Advisory Committee has emphasized in this connexion that the implementation of the clauses in the agreements calling for consultation at a working level was one of the most effective methods to achieve greater standardization of administrative and financial practices and to obtain savings through the development of comparative standards of efficiency. 24/

3. Co-ordination of the form of budget

17. By resolution 311 (IV), the General Assembly requested the Secretary-General of the United Nations and the heads of the specialized agencies to intensify their efforts to achieve a common form of budget, giving particular attention to common definitions of administrative and operational expenses, to the quality of budget justification and to methods for showing estimates of reimbursement for services rendered.

18. In pursuance of this resolution, the Secretary-General of the United Nations and the executive heads of the specialized agencies in the Administrative Committee on Co-ordination (ACC) have endeavoured to seek a common form of budget. 25/ Early in the consideration of this question, the members of ACC felt that the most constructive approach would be to concentrate initially upon one or two basic elements of budget presentation. 26/ Thus, during 1950, agreement 27/ was reached on model budget justifications, on methods for showing estimates for reimbursements for services rendered by other international organizations, and on standard budget summaries. Since then a common panel of objects of expenditure has been developed and used for purposes of comparative presentation. 28/

19. The consideration of a standard form of budget was deferred indefinitely by ACC. The chief reasons for doing so were that (a) Member States of the various organizations had at one time or another shown a preference for widely differing emphasis on budget presentation; (b) there appeared to be no dissatisfaction on the part of the respective finance committees and conferences with the budget structure currently in use and (c) in a number of instances, the individual budget structure had developed upon the specific suggestion or request of finance committees or governing bodies. 29/

23/ For example, see A/2835; A/2861 and G A resolution 884 (IX).

24/ G A (III), Annexes, a.i. 25, A/675, para. 42.

25/ See paras. 87-90 below.

26/ G A (VI), Annexes, a.i. 28, p. 11, A/C.2 & 3/100-A/C.5/457, paras. 16-21.

27/ G A (V), Annexes, a.i. 12 and 29, p. 2, A/1352, para. 8.

28/ Information annex II to budget estimates for 1952, 1953, 1954 and 1955.

29/ This paragraph summarizes discussions in ACC and its subsidiary bodies; no legislative action has been taken.

20. The Advisory Committee noted in a report 30/ to the General Assembly at its seventh session that it should be possible, in spite of the factors mentioned in the foregoing paragraph, to place before legislative bodies an over-all pattern of presentation to which might be added, as appropriate, any special material which the legislative bodies of a particular agency might request. The Advisory Committee again emphasized this point in its twenty-sixth report 31/ to the General Assembly at its eighth session.

21. Consideration has also been given by ACC to a common definition of the terms Administrative and operational costs. For general budgetary purposes, ACC has in principle agreed 32/ to the definition of the term "administrative expenses" developed by the World Health Organization 33/.

22. In this connexion, a proposal submitted by Brazil to the Economic and Social Council at its eleventh session was referred to ACC. 34/ Under the terms of that proposal, the budgets of the specialized agencies would be divided into (a) a regular budget, covering normal and continuing expenses to be considered as administrative costs, and (b) an operational budget, covering projects considered to be outside the normal work load. The latter would include such extraordinary expenses as those involved in projects requiring action rather than study. Some representatives on ACC considered that, normally, research work constituted an initial stage of activity which, when brought to its conclusion, was followed by a separate action stage, as defined in the Brazilian proposal. The common view adopted by the ACC was, however, that it would most frequently not be practicable to base the form of budget of an organization upon the principle of separating administrative and research activities from all other activities. 35/

23. It may be noted that, under the terms of General Assembly resolution 411 (V), the agencies which participate in the Expanded Programme of Technical Assistance submit annually to their conferences or governing bodies, either as part of the budget document or in supplementary form, information on expected expenditures for activities financed outside their normal budget appropriations. 36/ A summary of such information is presented annually to the General Assembly in Information Annex II to the budget estimates submitted by the Secretary-General. 37/

C. Nature and scope of examination of administrative budgets

24. All the specialized agencies, except the Bank and the Fund, 38/ transmit their annual budgets to the Secretary-General of the United Nations before 1 July in order that the Secretary-General may incorporate these budgets or budgetary estimates as

30/ G A (VII), Annexes, a.i. 26, p. 13, A/2287, paras. 42 and 43; ibid., p. 18, A/2324, para. 4.

31/ G A (VIII), Annexes, a.i. 45, A/2582, para. 59.

32/ G A (VI), Annexes, a.i. 28, p. 11, A/C.2 & 3/100-A/C.5/457, para. 19.

33/ Ibid., annex 1, p. 15.

34/ E S C resolution 324 (XI), annex.

35/ G A (VI), Annexes, a.i. 28, p. 11, A/C.2 & 3/100-A/C.5/457, paras. 19-21.

36/ G A (VI), Annexes, a.i. 28, p. 11, A/C.2 & 3/100-A/C.5/457, para. 14.

37/ For example, see G A (IX), Suppl. No. 5 A (A/2647/Add.1), pp. 36 and 37.

38/ See paragraph 14 above for details of arrangements which exclude the Bank and the Fund from obligation to transmit their budgets to the United Nations.

information annexes in his annual budget estimates for transmittal to the General Assembly. This practice follows a request to that effect made by the General Assembly at its second session. ^{39/}

25. As an example of the manner in which the administrative budgets of the specialized agencies are examined by the General Assembly, attention is drawn to the relevant proceedings at the eighth session of the General Assembly. The Advisory Committee's review of the 1954 budgets of the specialized agencies was contained in its twenty-sixth report to the Assembly at its eighth session. ^{40/} This report was considered by the Fifth Committee of the Assembly. In its turn, the report thereon of the Fifth Committee ^{41/} to the Assembly recommended adoption of a draft resolution by which the Assembly would take note of the Advisory Committee's report and would invite the attention of the specialized agencies to the recommendations and suggestions made in the Advisory Committee's report. This draft resolution was adopted by the General Assembly and became resolution 779 (VIII).

26. The examination of the agencies' budgets by the Advisory Committee and, consequently, by the General Assembly, is confined to a broad review of the major characteristics and includes a consideration of general financial policies. No attempt is made towards a detailed or exhaustive analysis of these budgets; such an analysis is carried out by the competent body of the agency concerned. ^{42/}

D. Financial and budgetary arrangements — analysis of recommendations made by the General Assembly to the specialized agencies

27. Both Article 17 (3) of the Charter and the agreements between the United Nations and the specialized agencies envisaged close consultation between the General Assembly and the specialized agencies with a view to the General Assembly making recommendations to these agencies on the ways and means of co-ordinating their financial policies with those of the United Nations. The main specific measures that were considered or adopted in order to achieve this goal are dealt with in the present section. These measures included the following:

- (1) Adoption of common financial and administrative regulations;
- (2) Establishment of a joint audit procedure;
- (3) Development of a common form of budget;
- (4) Consideration of a consolidated budget;
- (5) Establishment of a common approach towards the financing of the budgets of the specialized agencies;
- (6) Establishment of a Joint Staff Pension Fund and of a common system of social security for staff;
- (7) Development of priorities with a view to the concentration of efforts and resources;
- (8) Co-ordination of budget procedures in relation to the technical assistance and other extra-budgetary programmes involving voluntary contributions;
- (9) Other recommendations.

^{39/} G A resolution 125 (II).

^{40/} G A (VIII), Annexes, a.i. 45, p. 1, A/2582.

^{41/} *Ibid.*, p. 8, A/2619.

^{42/} G A (VIII), Annexes, a.i. 45, p. 8, A/2619, para. 3.

1. Adoption of common financial and administrative regulations

a. COMMON FINANCIAL REGULATIONS

28. At its fifth session the General Assembly, by resolution 456 (V), adopted the Financial Regulations of the United Nations and expressed the hope that these regulations would likewise be adopted by the specialized agencies with only such alterations as were required to meet their constitutional provisions and organizational structure. Accordingly, ILO, FAO, UNESCO, ICAO, WHO and WMO adopted financial regulations generally in line with those approved in the above-mentioned resolution. 43/ Because of the special arrangements which they have had with the Swiss Government for many years, ITU and UPU did not find it practicable or advantageous to modify these arrangements to any considerable extent. 44/

b. COMMON STAFF REGULATIONS AND SALARY SYSTEM

29. At its fifth session the General Assembly, by resolution 411 (V), requested the specialized agencies to consider the adoption of staff regulations modelled, so far as their constitutional arrangements permitted, on those adopted by the General Assembly. The permanent staff regulations of the United Nations were adopted by the General Assembly under resolution 590 (VI).

30. Staff regulations in all major respects in line with those of the United Nations were adopted by most of the specialized agencies. Further, the United Nations salary, allowance and leave system adopted by the General Assembly under resolution 470 (V) was also adopted (with minor modifications necessary because of special factors) by ILO, FAO, UNESCO, ICAO, WHO and WMO. 45/

c. COMMON SERVICES

31. In the interest of economy, considerable effort has been devoted to achieving, to the maximum extent possible, a system of common services for use by the United Nations and the specialized agencies.

32. Under the provisions of paragraphs 5 and 6 of resolution 411 (V) adopted at the fifth session, the General Assembly requested the Secretary-General, in consultation with the heads of the specialized agencies, "to pay particular attention, in 1951, to the further development of satisfactory arrangements for the provision of common services, particularly in respect of regional and branch offices of the United Nations and specialized agencies, with a view to achieving greater efficiency and economy;" and "after consultation with the heads of the specialized agencies and with the Advisory Committee on Administrative and Budgetary Questions, to report to the next regular session of the General Assembly in respect of progress made ... in efficiencies and economies to be achieved through further development of common services,".

33. The Secretary-General in reporting 46/ to the General Assembly at its sixth session in accordance with resolution 411 (V), stressed that success in establishing common services depended to a great extent on the achievement of a basic pattern of

43/ A/2835, para. 11.

44/ G A (VI), Annexes, a.i. 28, p. 4, A/1971, paras. 65-68.

45/ The information in this paragraph is based on papers submitted by the Secretary-General to the Advisory Committee which have not been reproduced; see also G A (VI), Annexes, a.i. 45, p. 1, A/1855, para. 4.

46/ G A (VI), Annexes, a.i. 28, p. 16, A/C.2 & 3/103-A/C.5/460.

United Nations conference activity. Accordingly, the General Assembly, by resolution 534 (VI), requested the Secretary-General, after consultation with the executive heads of the specialized agencies and the principal organs of the United Nations concerned, to prepare such an annual conference pattern. The Secretary-General presented a report 47/ on the programme of conferences at Headquarters and at Geneva to the General Assembly at its seventh session. By resolution 694 (VII) the General Assembly decided that "a regular pattern of conferences should be established for a period of four years commencing on 1 January 1954," and outlined such a pattern.

34. At the same session of the Assembly, the Secretary-General also made a separate report on the progress of co-ordination of services in Geneva. 48/ The Advisory Committee's comments on this subject were contained in that Committee's twenty-fifth report 49/ to the General Assembly at its seventh session.

35. In its twenty-sixth report to the General Assembly at its eighth session, 50/ the Advisory Committee drew attention to the fact that, under resolution 210 (III), the General Assembly had requested the specialized agencies to consider whether holding full-scale annual conferences was necessary. The report also indicated the prevailing position, which showed that the intervals between regular sessions of the legislative bodies in each case varied from one year to five years.

2. Establishment of a joint audit procedure

36. By resolution 347 (IV), adopted at the fourth session, the Assembly approved principles regarding a joint panel of auditors for the United Nations and the specialized agencies. 51/ Further, by resolution 311 A (IV), the Assembly urged the specialized agencies to adhere to the joint system of external audit approved by a majority of the agencies through the Administrative Committee on Co-ordination. 52/

37. In the report of the Joint Second, Third and Fifth Committee on the subject of co-ordination between the United Nations and the specialized agencies to the General Assembly at its fifth session, the Joint Committee noted that progress had been made in the implementation of resolution 311 A (IV) adopted by the General Assembly at its fourth session, and that the Joint Panel of Auditors had been established. 53/

38. As of 1954, all the agencies, with the exception of ITU and UPU (which use Swiss Government auditors) and the Bank and the Fund have adhered to the joint system of audit. 54/

39. The increase in the activities of the United Nations and of the specialized agencies and the related increase in their financial responsibilities made a review of audit procedures desirable. Consequently, the General Assembly, by resolution 672 B (VII), requested the Secretary-General and the executive heads of the specialized agencies to undertake such a review in consultation with the Joint

47/ G A (VII), Annexes, a.i. 26, p. 20, A/2243.

48/ *Ibid.*, p. 1, A/C.5/504.

49/ *Ibid.*, p. 9, A/2287, paras. 59 *et seqq.*

50/ G A (VIII), Annexes, a.i. 45, p. 1, A/2582, para. 63.

51/ G A resolution 347 (IV); annex B.

52/ G A resolution 311 A (IV).

53/ G A (V), Annexes, a.i. 12 and 29, p. 39, A/1547, paras. 16-26; for details of action taken by the agencies, see *ibid.*, p. 2, A/1352, paras. 14-16.

54/ E S C (XVI), a.i. 30, p. 11, E/2446, para. 68; also A/2479, para. 2.

Panel of Auditors. By the same resolution, the Assembly also requested Member Governments to submit their views in this regard to the Secretary-General.

40. The Administrative Committee on Co-ordination considered this question in May 1953 and reached the conclusion that there did not appear at the time to be any need for a general change in the type of audit arrangements now in existence. 55/ The Secretary-General consequently proposed that consideration of possible changes in existing audit arrangements be postponed until the ninth session of the General Assembly. 56/ The Advisory Committee concurred 57/ in this proposal, as did the General Assembly when it adopted resolution 768 (VIII). At the ninth session, the General Assembly, by resolution 871 (IX), again postponed consideration of the question until the tenth session in order that both the Secretary-General and the Advisory Committee might study the matter further during 1955. 58/

3. Development of a common form of budget

41. A number of measures have been taken by the General Assembly towards the development of a common form of budget. These measures have been discussed in detail in paragraphs 17-23 above.

4. Consideration of a consolidated budget

42. At the sixth session of the General Assembly, the Joint Second and Third Committee and the Fifth Committee, meeting jointly, considered a draft resolution submitted by Norway which would request the Secretary-General to study and report on the constitutional and practical problems in connexion with the adoption of a consolidated budget for the United Nations and the specialized agencies. 59/

43. The committees reached the conclusion that "while study of the subject might be in some ways desirable, the time was not yet ripe for action in the matter. They considered that, while continuing their current efforts towards improved budgetary co-ordination, the Secretary-General and the Advisory Committee should, at an appropriate time, give attention to the question and place it before a future session of the General Assembly. 60/

44. The Advisory Committee accordingly considered this question during 1952. The question was the subject of discussions, both with representatives of the Secretary-General of the United Nations and with the executive heads of several specialized agencies or their representatives, in connexion with the Committee's review of agency budgets for 1953. The question was further considered during October 1952 at a meeting of the Advisory Committee and the Administrative Committee on Co-ordination. 61/

45. In the light of these discussions, the Advisory Committee reached the conclusion, in which the Secretary-General of the United Nations concurred, that it would be premature to place the question before the General Assembly at its seventh session. The Advisory Committee proposed to keep the question under continuous review and, at

55/ A/2479, para. 5.

56/ Ibid.

57/ G A (VIII), Annexes, a.i. 43, p. 1, A/2546, para. 2.

58/ A/2776, para. 2.

59/ G A (VI), Annexes, a.i. 28, A/2 & 3/L.48-A/C.5/L.139.

60/ Ibid., p. 1, A/2107, para. 45.

61/ G A (VII), Annexes, a.i. 26, p. 9, A/2287, para. 46.

an appropriate time, to make recommendations to the Assembly, after consulting with the Secretary-General. 62/

46. In a report 63/ submitted to the Economic and Social Council in 1948 by the Administrative Committee on Co-ordination it was suggested that there was no advantage in continuing to explore the question of a consolidated budget, and that the "collective efforts and experience of the United Nations and the specialized agencies might more profitably be directed to development of alternative methods and techniques of co-ordination". At its meeting with the Advisory Committee in October 1952, ACC indicated that it still subscribed to the above views and, further, that the progress made since 1948 in the matter of budgetary and administrative co-ordination between the United Nations and the specialized agencies had been such as to justify the suggestion put forward that year to the effect that attempts at the consolidation of budgets should be abandoned in favour of the development of alternative methods of co-ordination. 64/

47. The Advisory Committee therefore recorded its opinion that, "irrespective of the precise date when the question is again brought before the Assembly, the long-term view of Member States on the advantages of comprehensive budgeting will be largely influenced, and indeed may be determined, by the position taken by the executive heads of the United Nations and the specialized agencies in respect of common services and the co-ordination of services". 65/

5. Establishment of a common approach towards the financing of the budgets of the specialized agencies

48. The establishment of a common approach towards the financing of the budgets of the specialized agencies has raised two problems: that of how to deal with arrears in contributions, and that of how to finance the budgets of the specialized agencies pending the receipt of contributions from Member States.

49. On the problem of arrears in contributions, the General Assembly, by resolution 311 C (IV), recommended that each specialized agency keep its annual expenditure under its regular budget within the amount of funds it could reasonably expect to receive in respect of that year and that the programme of expenditure be reviewed periodically so that, if necessary, it might be adjusted to keep it, as far as possible, within the limits of the anticipated annual receipts.

50. The Advisory Committee, when reporting to the General Assembly at its fifth session, indicated that default or delay in the payment of contributions assessed against States members of the agencies might result in a severe drain on the Working Capital Funds of those agencies, and might hamper the execution of programmes approved in the budgets. 66/ Furthermore, it stated that several agencies could never expect to receive the full amount of the assessments on their members, since their scale of contributions included States which had not joined, or which had given notice of withdrawal from the organization, as well as States which, for other reasons, were in arrears or had defaulted on their contributions. 67/

62/ G A (VII), Annexes, a.i. 26, p. 9, A/2287, para. 47.

63/ E/846.

64/ Ibid., para. 48.

65/ Ibid., para. 49.

66/ G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441, para. 12.

67/ Ibid., para. 13.

51. In the same report, the Advisory Committee also stated that some agencies, notably WHO and UNESCO, had found it necessary to adopt plans of expenditure substantially below the approved budgets in order to meet the problem of arrears. The Advisory Committee had doubts concerning this technique of financial control, since in such cases the budget estimates merely became a theoretical target. 68/

52. In the course of the discussion of this question in the Fifth Committee at the fifth session of the General Assembly, one representative suggested that a more realistic method of assessing Member States and of collecting their contributions would remedy budgetary difficulties of the agencies. It was somewhat unrealistic to assess countries which had formally declared that they were not members of an agency. The need for strict measures against defaulters 69/ was also emphasized.

53. The question of a common approach by all specialized agencies to the problem of arrears has been kept under review in the Administrative Committee on Co-ordination as well as in the secretariats of the individual agencies. 70/

54. As regards the financing of the budgets pending receipt of contributions, most specialized agencies (as well as the United Nations) have drawn the necessary advances from working capital funds. The size of these funds varies from agency to agency, both in terms of the absolute amount and in the proportion of the respective annual budget which they represent. 71/

55. The Advisory Committee has repeatedly urged the specialized agencies which do not finance their budgets by the working capital fund system, such as ITU and UPU to change over to this system. 72/

6. Establishment of a Joint Staff Pension Fund and a common system of social security for staff

56. The General Assembly, by resolution 24 (III), adopted regulations for the United Nations Joint Staff Pension Fund. Membership in the joint fund is open to all specialized agencies and the following agencies have joined the fund: ILO, FAO, UNESCO, ICAO, WHO and WMO. 73/

57. The question of also bringing ITU within the scheme is at present under study by the appropriate organs of that agency. This follows a recommendation by the Advisory Committee that ITU should consider the question in view of the fact that such participation in the Joint Fund would prove more economical than the continuance of the separate ITU pension fund. 74/

58. A similar common approach has also been attempted in regard to social security provisions for staff members. Of the social security plans that have been in effect in the various agencies, those of the United Nations, ILO and UNESCO have incorporated

68/ G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441, para. 13.

69/ G A (V), Annexes, a.i. 12 and 29, p. 39, A/1547, para. 20.

70/ G A (VI), Annexes, a.i. 28, p. 4, A/1971, para. 20; G A (VII), Annexes, a.i. 26, p. 9, A/2287, paras. 37-40; and G A (VIII), Annexes, a.i. 45, p. 1, A/2582, para. 51.

71/ G A (VIII), Annexes, a.i. 45, p. 1, A/2582, para. 52.

72/ For example, see G A (VII), Annexes, a.i. 26, p. 9, A/2287, para. 41.

73/ G A (VIII), Suppl. No. 8 (A/2421), para. 2.

74/ G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441, para. 61; G A (VI), Annexes, a.i. 28, p. 4, A/1971, para. 67; G A (VIII), Annexes, a.i. 45, p. 1, A/2582, para. 39.

the main features of a common plan which was discussed at the inter-agency meetings. Discussions are in progress at present and it is expected that the other large specialized agencies will adopt similar provisions. A proposal for joint financing of a common fund for the purpose was considered, but was abandoned as it was found impractical financially as well as administratively. 75/

7. Development of priorities with a view to the concentration of efforts and resources

59. The General Assembly, under resolution 413 (V), recognized that the successful execution of the economic and social work of the United Nations and of the specialized agencies might be jeopardized by undertaking so many projects as to exceed the available technical, administrative and financial resources and that the resources placed at the disposal of the United Nations and of the specialized agencies should be applied where they were most needed. The Assembly, therefore, requested each specialized agency to review its 1952 programme during 1951, using the criteria set forth in the report 76/ of the Co-ordination Committee as approved by the Economic and Social Council.

60. The Assembly, under the same resolution, requested the Economic and Social Council to review in 1951, with the assistance of the Advisory Committee, the 1952 programmes of the United Nations and of the specialized agencies, using the criteria which had been approved by the Council. 77/

61. A report on action taken by the Economic and Social Council and by the specialized agencies in implementation of this request was submitted to the General Assembly at its sixth session in the report of the Economic and Social Council for 1951. 78/ The General Assembly, by resolution 533 (VI), noted the action taken.

62. The practice of annual review by the Economic and Social Council of the economic and social programmes of the United Nations and of the specialized agencies has been continued and the Council has every year included references to such review in its report to the General Assembly. 79/

63. Action taken by the specialized agencies towards concentration of effort and resources has been under review also by the Advisory Committee. In its twenty-fifth report to the General Assembly at its seventh session, the Advisory Committee drew attention to the problem of adopting an over-all system of priorities providing for a relative order of importance, not only within, but also as between, fields of competence of the several agencies. 80/

75/ This paragraph summarizes the discussion in ACC and its subsidiary bodies; no legislative action has been taken in this regard.

76/ E/1810 and Corr.1. For the steps taken by the General Assembly and the Economic and Social Council leading up to the adoption of Assembly resolution 413 (V), see in this Repertory under Article 63.

77/ Ibid.

78/ G A (VI), Suppl. No. 3 (A/1884), pp. 132-134.

79/ G A (VII), Suppl. No. 3 (A/2172); G A (VIII), Suppl. No. 3 (A/2430); G A (IX), Suppl. No. 3 (A/2686).

80/ G A (VII), Annexes, a.i. 26, p. 9, A/2287, paras. 50-55.

64. The Advisory Committee considered the question again during 1953 and, in its twenty-sixth report 81/ to the General Assembly at its eighth session, suggested that consideration be given to a comprehensive financial appraisal of the activities of the United Nations and of the specialized agencies. The Committee stressed the usefulness of an inter-governmental review of relative priorities at a central point. In this connexion the Committee recalled that the Economic and Social Council had, when approving the criteria for priorities, pointed out that "their effectiveness will largely depend upon the extent to which governments, through their delegates, are prepared to apply them to proposals submitted at the various international conferences". 82/

65. The General Assembly, by resolution 779 (VIII), took note of the Advisory Committee's above-mentioned report 83/ and invited the attention of the specialized agencies to the recommendations and suggestions made therein.

66. In its thirty-first report 84/ to the General Assembly at its ninth session, the Advisory Committee re-emphasized the need for a central review of activities which it had suggested earlier. (See paragraph 64 above.) The Advisory Committee also suggested that specialized agencies periodically undertake a fundamental review of activities in the light of their basic aims and objectives and also in the light of the needs of changing circumstances. At the ninth session, the General Assembly, under resolution 884 (IX), took note of the Advisory Committee's report and invited the attention of the specialized agencies to the recommendations and suggestions made in that report.

8. Co-ordination of budget procedures in relation to technical assistance and other extra-budgetary programmes involving voluntary contributions

67. The General Assembly recognized the need for co-ordination of budgetary and financial procedures of extra-budgetary programmes when, by resolution 411 (V), it requested specialized agencies participating in the technical assistance programme to provide information concerning the estimates for expenditure of technical assistance funds, as well as of other extra-budgetary funds, in their regular budget documents. It also requested the agencies to agree to the transmittal to the General Assembly, for examination and approval, of the audit reports relating to expenditure of technical assistance funds allocated from the Special Account after approval of the appropriate audit reports by the general conferences of the specialized agencies.

68. The adoption of resolution 411 (V) was recommended to the Assembly by the Advisory Committee with a view to facilitating a comprehensive appraisal of the whole of the activities of an agency without reference to a number of separate documents. 85/

69. In accordance with General Assembly resolution 411 (V), the secretariats of specialized agencies which have programmes financed from extra-budgetary sources have annually supplied their legislative bodies with information concerning the funds under

81/ G A (VIII), Annexes, a.i. 45, p. 1, A/2582.

82/ E S C resolution 324 (XI), Annex.

83/ G A (VIII), Annexes, a.i. 45, p. 1, A/2582.

84/ A/2835, paras. 5 and 6.

85/ G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441, paras. 8 and 9.

their administration. 86/ A summary consolidated table, giving a brief description of such extra-budgetary funds, is included every year in information annex II to the United Nations budget estimates. 87/

70. In its seventh report 88/ to the General Assembly at its sixth session, the Advisory Committee stated that, although the recommendations 89/ of the Committee had been substantially complied with, the problem of presentation still existed in most of the agencies. The Committee suggested that consideration be given to the inclusion, wherever appropriate, in the regular budget estimates and especially in summary tables, of references to parallel activities which the organization expected to undertake under extra-budgetary arrangements. 90/

71. In the same report the Advisory Committee also pointed out that in regard to the technical assistance programme the secretariats of the respective agencies had the final responsibility - either directly or indirectly, through the Technical Assistance Board (TAB) which is composed of the executive heads of the United Nations and of the specialized agencies - for approving projects and, where necessary, for establishing an order of priorities. The Committee considered this procedure to be contrary to national practices and suggested that consideration be given to the question of modifying it with a view to providing for a legislative examination of projects and priorities. 91/

72. In the report of the Joint Second and Third Committee and the Fifth Committee, meeting jointly, to the General Assembly at its sixth session, on the co-ordination between the United Nations and the specialized agencies, reference was made to a draft resolution submitted by a representative relating to administrative control of operational programmes financed by voluntary contributions. After discussion of this draft resolution, it was agreed to include the substance of its operative paragraphs in the Committee's report. These paragraphs provided that the administrative parts of operational programmes financed out of voluntary funds should be subject to co-ordination, and requested the Economic and Social Council to propose appropriate measures for effecting such co-ordination. 92/

73. The need for an active role by legislative bodies in the formulation of technical assistance programmes and in the approval of projects was again emphasized by the Advisory Committee in its twenty-fifth report to the General Assembly, at its seventh session; the report which pointed out that only thus could the necessary measure of co-ordination between activities under the regular budget and those under the technical assistance programmes be assured. The Advisory Committee further suggested that the administrative costs of technical assistance programmes should be subject to detailed examination by the competent committees of the agencies in the same way as regular budget costs. 93/

86/ G A (VI), Annexes, a.i. 28, p. 4, A/1971, para. 12.

87/ For example, see G A (IX), Suppl. No. 5 A (A/2647/Add.1), pp. 36 and 37.

88/ G A (VI), Annexes, a.i. 28, p. 4, A/1971, para. 14.

89/ G A (V), Annexes, a.i. 12 and 29, p. 6, A/1441, paras. 8 and 9; see paras. 67 and 68 above.

90/ G A (VI), Annexes, a.i. 28, p. 4, A/1971, para. 14.

91/ Ibid., para. 15.

92/ G A (VI), Annexes, a.i. 28, p. 31, A/2107, para. 38.

93/ G A (VII), Annexes, a.i. 26, p. 9, A/2287, paras. 30-33.

74. Under resolution 672 (VII), the General Assembly invited the attention of the specialized agencies to these views and suggestions of the Advisory Committee.

75. At its eighth session, the General Assembly, by resolution 722 (VIII), requested the Advisory Committee "to review as soon as possible the administrative procedures of the Technical Assistance Board and those of the participating organizations as well as their administrative expenditures so far as those are financed from the Special Account;"

76. Accordingly, the Advisory Committee in 1954 reviewed the administrative procedures relating to the Expanded Programme of Technical Assistance and submitted a report 94/ on the subject to the General Assembly at its ninth session.

77. Under resolution 831 (IX), the General Assembly referred the suggestions and recommendations contained in this report to the Economic and Social Council, requesting it to furnish to the General Assembly at its tenth session a report on the progress made in the consideration of the questions raised, together with the comments of the Advisory Committee thereon. At the same time, as a result of reviewing the Advisory Committee's report mentioned above and also that Committee's report 95/ on the 1955 budgets of the specialized agencies, the Fifth Committee, at the ninth session of the Assembly adopted a proposal 96/ authorizing the Advisory Committee to respond favourably to any invitation from a specialized agency to continue at the headquarters of such agency the study of the questions that had been raised.

9. Other recommendations

78. The General Assembly has, over the years, also encouraged the specialized agencies to utilize, to the maximum extent possible, soft currencies for their expenditures 97/ and also to avail themselves of the services of the United Nations Investments Committee for advice on the nature and extent of investment of their funds. 98/ Furthermore the Assembly has further encouraged the agencies to utilize the services of the United Nations Committee on Contributions with a view to the development of uniform principles of assessment and the utilization of the same data for such assessment. 99/

E. Role of the Advisory Committee on Administrative and Budgetary Questions and of the Economic and Social Council

79. The General Assembly has delegated to the Advisory Committee the initial responsibility for examining any financial and budgetary arrangements within the scope of the specialized agency agreements concluded pursuant to Article 63 of the Charter. 100/ Accordingly, the Advisory Committee has examined "on behalf of the General Assembly the administrative budgets of specialized agencies and proposals for financial arrangements with such agencies;" 101/

94/ A/2661.

95/ A/2835.

96/ A/2861, para. 10.

97/ G A resolution 311 A (IV).

98/ G A resolution 412 (V).

99/ G A resolution 311 B (IV).

100/ G A resolution 14 A (I).

101/ Ibid.

80. In accordance with these provisions, the Advisory Committee has made a report each year to the General Assembly on the administrative budgets of the specialized agencies. The Advisory Committee has also examined all proposals for financial arrangements and administrative co-ordination generally and reported thereon to the General Assembly. 102/

81. The role of the Advisory Committee was subsequently expanded by General Assembly resolutions 411 (V) and 413 (V). Under the first of these resolutions the Assembly requested the specialized agencies to include in their regular budget documents information concerning their extra-budgetary funds and to agree to the transmittal to the Assembly of the audit reports relating to expenditure of Expanded Programme of Technical Assistance funds.

82. As a consequence of the inclusion of information on extra-budgetary funds in the regular budget documents of the specialized agencies, the Advisory Committee's examination of the agency budgets was extended, in practice, to cover a general review of the administrative and financial policies relating to extra-budgetary programmes of the agencies.

83. Under resolution 413 (V), the General Assembly requested the Economic and Social Council to seek, in reviewing the 1952 programmes of the United Nations and the specialized agencies, the assistance of the Advisory Committee on the administrative and financial aspects of the programmes. 103/

84. In compliance with this resolution, the Advisory Committee was invited 104/ to provide the Economic and Social Council, at its summer session each year, with any general observations on administrative and budgetary co-ordination between the United Nations and the specialized agencies which, in its opinion, would assist the Council in its task. The Advisory Committee, accordingly, submitted comments and observations on the financial implications of proposed United Nations and agency programmes to the Economic and Social Council. 105/

85. The reports of the Advisory Committee on the administrative budgets of the specialized agencies and on any other administrative and financial matters concerning the agencies have normally been considered by the Fifth Committee of the General Assembly. The report of the Fifth Committee on the agency budgets has, as a rule, been accompanied by a draft resolution which has been submitted for adoption to the General Assembly. Occasionally, the reports of the Advisory Committee on administrative and financial co-ordination between the United Nations and the specialized agencies have been considered by a joint meeting of the Second, Third and Fifth Committees of the Assembly. Since the seventh session, however, such reports have been considered by the Fifth Committee alone. 106/

102/ See footnote 2.

103/ See also G A resolution 533 (VI).

104/ E S C resolution 402 B (XIII).

105/ E S C resolution 451 (XIV), appendix; E S C (XVI), Annexes, a.i. 30, E/2483; A/2835.

106/ The relevant reports of the Main Committees of the General Assembly are: G A (II), Plen., vol. II, p. 1584, annex 22 b (A/494); G A (III/1), Plen., Annexes, p. 224, A/714; G A (IV), Plen., Annex, p. 11, A/1121; G A (V), Annexes, a.i. 12 and 29, p. 39, A/1547; G A (VI), Annexes, a.i. 28, p. 31, A/2107; G A (VII), Annexes, a.i. 26, p. 18, A/2324; G A (VIII), Annexes, a.i. 45, p. 8, A/2619; A/2861.

86. In its examination of the administrative budgets of the specialized agencies and related financial matters, the General Assembly has been assisted also by the Economic and Social Council. 107/

87. Under the terms of Article 63, the Economic and Social Council is charged with the over-all responsibility of co-ordinating the activities of the specialized agencies. In pursuance of the terms of resolution 13 (III) of the Economic and Social Council, the Secretary-General has established the Administrative Committee on Co-ordination, a standing committee of administrative officers consisting of the Secretary-General as Chairman and of the corresponding officers of the specialized agencies brought into relationship with the United Nations. The functions of this Committee were to take all appropriate steps under the leadership of the Secretary-General to ensure the fullest and most effective implementation of the agreements entered into between the United Nations and the specialized agencies. The Committee reports to the Economic and Social Council. 108/

88. Various problems of administrative and financial co-ordination between the United Nations and the specialized agencies at the secretariat level have been studied by ACC in the light of instructions and comments contained in appropriate resolutions of the General Assembly and of the Economic and Social Council and in the reports of the Advisory Committee on Administrative and Budgetary Questions. 109/ Reference to the discussions in ACC relating to some of the administrative and financial matters on which the General Assembly made recommendations to the specialized agencies is to be found in paragraphs 18, 19, 21, 22, 30, 36, 44, 46, 53 and 58 above.

89. The Economic and Social Council has every year considered the ACC reports on co-ordination with the specialized agencies and has either made recommendations or has given directives regarding further efforts towards co-ordination. 110/ Such recommendations and observations in regard to administrative and financial matters have covered such questions as liaison arrangements between the United Nations and the agencies, 111/ development of an international civil service, 112/ establishment of a joint panel of auditors, 113/ presentation of financial estimates, 114/ agency meeting schedules, 115/ criteria for priorities, 116/ and common services. 117/

107/ G A resolutions 125 (II), 210 (III), 310 (IV), 413 (V) and 533 (VI).

108/ E S C (VI), Suppl. No. 6, p. 1 (E/614, E/625 and E/625/Corr.1); E S C (VII), Suppl. No. 11 (E/846); E S C (VIII), Suppl. No. 5 (E/1076); E S C (IX), Annex, p. 220, E/1346 and E/1346/Corr.1 and 2; E S C (X), Annexes, a.i. 24, p. 1, A/1572; E/1682; E S C (XII), Annexes, a.i. 26, p. 1, A/1865; E S C (XIII), Annexes, a.i. 39, E/1991 and E/1991/Add.1; E S C (XIV), Annexes, a.i. 33, p. 1, A/2161 and Corr.1, and p. 8, A/2203; E S C (XIV), Annexes, a.i. 30, p. 5, E/2340, and p. 11, E/2446; E S C (XVI), Annexes, a.i. 8, p. 43, E/2450; E S C (XVII), Annexes, a.i. 19, p. 1, E/2512; E S C (XVIII), Annexes, a.i. 26, p. 2, E/2607 and p. 7, E/2607/Add.1; E/2659.

109/ Ibid.

110/ See E S C resolutions 58 (IV); 128 (VI); 166 (VII); 211 (VIII); 259 (IX); 284 (X); 324 (XI); 402 (XIII); 451 (XIV); 497 (XVI) and 553 (XVIII).

111/ E S C resolution 128 B (VI).

112/ E S C resolution 259 (IX) annex.

113/ Ibid.

114/ Ibid.

115/ E S C resolution 284 (X).

116/ E S C resolution 324 (XI) annex; E S C resolution 451 (XIV) annex.

117/ E S C resolution 324 (XI) annex.

90. In its annual report to the General Assembly, the Economic and Social Council has also included a section on administrative co-ordination between the United Nations and the specialized agencies. 118/

91. Both the Advisory Committee and the Fifth Committee of the General Assembly, when making their recommendations, have always taken into account any recommendations which might be received from the Economic and Social Council or those of its committees charged with the responsibility of co-ordinating the activities of the specialized agencies under the provisions of Articles 57 and 63 of the Charter. 119/

118/ G A (IV), Suppl. No. 3 (A/972), para. 397; G A (V), Suppl. No. 3 (A/1345), para. 398; G A (VI), Suppl. No. 3 (A/1884), paras. 1008 and 1009; G A (VII), Suppl. No. 3 (A/2172), paras. 668-670; G A (VIII), Suppl. No. 3 (A/2430), paras. 920-924; G A (IX), Suppl. No. 3 (A/2686), para. 872.

119/ For example, see G A resolution 533 A (VI).

