

## VI

### FINANCIAL AND ADMINISTRATIVE

#### Introduction

It is the responsibility of the General Assembly to review the financial and administrative aspects of the work of the United Nations and to approve the budget. The Assembly discharges this task with the assistance of the Administrative and Budgetary (Fifth) Committee which is a Committee of representatives of all member states. The Fifth Committee is, in turn, assisted by the Advisory Committee on Administrative & Budgetary Questions which is composed of nine members including at least two financial experts of recognized standing. The Advisory Committee is responsible for expert examination of the United Nations' budget and at the beginning of each regular session submits to the Assembly a detailed report on the budget for the next financial year and on the accounts for the last financial year. It also reports on a variety of other administrative financial questions referred to it by the Assembly for comments. On the basis of these reports the Fifth Committee debates the questions at issue and makes recommendations to the General Assembly.

In addition to its responsibility for budgetary review, at the fourteenth session the Fifth Committee dealt with administrative questions in connection with co-ordination, public information and personnel matters.

#### Finance

##### Examination of the Budget

At its thirteenth session the Assembly had approved appropriations for 1959 of \$60.8 million. At the fourteenth session supplementary appropriations of about \$855,000 were approved, bringing total appropriations for 1959 to \$61.7 million (agenda item 43). Since miscellaneous income was estimated at \$5.5 million the net budget for that year was \$56.2 million. Canada's share of this amount was 3.11 per cent or \$1.7 million.

The gross budget for 1960 was set by the fourteenth session at \$63.1 million. Since miscellaneous income was estimated at \$5.3 million the net budget was \$57.8 million. Canada's assessed share of this amount is 3.11 per cent or \$1.8 million. On the basis of experience in previous years it is anticipated that supplementary estimates will be required in an unknown amount before the end of 1960 to cover the cost of items which were unforeseen at the time the main estimates were approved.

The supplementary estimates submitted for 1959 were modest by comparison with 1958 and 1957. Many delegations commented favourably on this decrease which they believed could be ascribed, in part at least, to careful administration of the budget. However, a few delegations believed there was little cause for satisfaction and maintained that there was no justification for a supplementary provision in respect of ordinary expenses.

During the general discussion of the main budget estimates concern was expressed by many delegations, including that of Canada, at the steady growth of expenditures from year to year. A majority, however, recognized that the proposed increase for 1960 was considerably less than in previous