

If the proposals of Indonesia and France are pressed to a vote, I am afraid I will have to vote against them; but I would be happier if I did not have to vote on them at all.

I would, therefore, add my plea to those already made in this Committee that the recommendations of the Advisory Committee will be sustained.

(Note: After the Argentine and Indonesia had asked for a restoration of the small cuts which the Advisory Committee had recommended in the 1954 Budget Estimates for ECLA and ECAFE, the representative of France had proposed a taken restoration of \$10,000 in each of these sections of the budget. The French proposals were carried by 31 to 19 (including Canada) with 2 abstentions and 30 to 17 (including Canada) with 2 abstentions.)

December 5, 1953 - Comparison of Current Expenditures with Estimates

Before we leave the Budget Estimates, might I take a few minutes of the Committee's time to return to a suggestion which I made earlier in the discussion. Delegates may recall that in my opening statement in the Budget debate I mentioned that in considering the budget estimates, a comparison of estimates of one year with estimates of another, while undoubtedly a useful exercise, was not nearly so useful as a comparison of expenditures of the current year with estimates for the following year.

During the course of our discussions in this Committee, we have had examples of how estimates of the current year's expenditures can be used to advantage in the consideration of next year's estimates. It should be remembered that the factual basis of most of our deliberations was about six months old. Expenditure patterns in the interval, had they been known, might conceivably have lead the Advisory Committee to come to conclusions somewhat different from those they reached on the basis of information available to them some months ago.

It therefore seems to me that if the statement of budget expenditures for the first three quarters of the current year, as given by the Secretary-General in Document A/C.5/547, were in future changed in two ways we should have a very valuable document indeed. I should like to suggest the following changes:

First, in order that such figures be available to us when we start considering the budget estimates, they might be prepared on an eight-month expenditure basis, that is with expenditures to the end of August.

Second, because it is obviously dangerous to assume, without knowledge of expenditure trends, that because \$10,000 was expended in a particular section during the first eight months of the year, a further \$5,000 will be spent in the remaining four, I would suggest that such documents in future include one extra column, that is a column showing anticipated expenditures for the remainder of the fiscal year.