

It is not our intention to make an all-inclusive statement on this item. However, I would like to discuss several areas where we would hope that the Specialized Agencies would be able to supply the Secretary-General with additional information for his next report on Implementation.

Paragraph 32 of the Ad Hoc Committee's Report makes specific recommendations with regard to the provision of supplementary budgetary information. My delegation feels it would be highly desirable if the Secretary-General could in his next report indicate the extent to which each Specialized Agency has been able to implement each specific recommendation in paragraph 32.

Paragraph 34 asks for reports on budget performance from the heads of all organizations. The Secretary-General reports that the information provided on budget performance is to be found for the most part throughout the various financial reports of the Agencies. Our delegation does not feel that this is sufficient and would like to see a specific report on budget performance presented each year by each Agency. We would welcome a more complete description of their actions in this regard.

The recommendation in paragraph 48 of the Ad Hoc Committee's report concerns organizations which credit miscellaneous income to the Working Capital Fund rather than paying such income to the General Fund. My delegation would like a fuller report on the action taken by the Agencies which are not already complying with this recommendation.

In paragraph 52 the Ad Hoc Committee states that the United Nations Organizations should to the extent possible standardize their financial regulations. We note from the Secretary-General's report on Implementation (A/6803) that the implementation of this recommendation requires a decision by the executive and/or legislative body of each United Nations Organization but the report does not tell us how much consideration is being given by the various United Nations Organizations to the standardization of financial regulations. We might add that we feel the Administrative Committee on Coordination or one of its constituent parts may be the appropriate forum for discussing standardization, if this is not already taking place.

In paragraph 104, Section D, the Ad Hoc Committee states that in the budgets of the Organizations of the United Nations family the costs of conferences and meetings should be the subject of a special line in the budget showing the expenditures directly attributable to conferences and meetings and of an annex containing an estimate of the total expenditure pertaining directly and indirectly to conferences and meetings.