

There is one other area where my delegation hopes that it might be possible for us to make progress at this session in improving our administrative and budgetary procedures, and that is with respect to controlling the use of supplementary estimates. We share the doubts of the ACABQ, expressed in paragraph 58 of A/6707 and the doubts expressed already by many delegations in this Committee as to whether certain additional expenditures which have been incurred by United Nations bodies at various times could legitimately be regarded as "unforeseen and extraordinary expenses" and hence could properly be financed during the current budgetary year under the terms of the General Assembly resolution relating to unforeseen and extraordinary expenses. We endorse the ACABQ's view that too wide a degree of latitude is being allowed in the use of this resolution and that it has, in effect, become a device for increasing the Organization's budget beyond its approved level. The ACABQ has suggested that the annual resolution on unforeseen and extraordinary expenses should perhaps be modified to indicate, as recommended by the Ad Hoc Committee of 14 (in paragraph 43 of A/6343) that unforeseen and extraordinary expenses are to be limited to "clearly exceptional cases involving emergencies." My delegation hopes that it will be possible for the Fifth Committee to give consideration at this session to modifying the resolution on unforeseen and extraordinary expenses along the lines proposed by the Ad Hoc Committee of 14.

I think it is evident from what I have said thus far that we have already made some degree of progress towards implementing the recommendations of the Ad Hoc Committee of Experts on UN Finances and accordingly in improving our administrative and budgetary procedures. We may be able to make still further progress in this regard during the course of the present session. However, my delegation would like to emphasize that we have only made a beginning; we have only just begun the inevitably long process of administrative and budgetary reform. Much more remains to be accomplished before it can be said that our organization is as cohesive and efficient as practical and that we are making the best possible use of available resources.

We believe that in particular there is need for much more progress in such fields as programme budgeting, co-ordination, evaluation and long-term planning. And we look forward to a much fuller report from the Secretary-General on the progress made in implementing the recommendations of the Ad Hoc Committee of 14 in these areas than we received this year in documents E/4391 and A/6803. We recognize, of course, that full and successful implementation in these fields will take more time than in other areas and will