

summary of the present procedures used by the Agencies in maintaining their working capital funds we are of the view that some critical comments and suggestions for further action by the Advisory Committee, would have been most useful. We do not consider, however, that it is particularly meaningful to relate the level of the working capital fund to the level of the gross budget estimates, as it does in paragraphs 30 and 31 of A/6910. We doubt the value of such a comparison, especially since the situation in each organization varies to quite an extent. We believe that the emphasis should be placed, as the Committee notes in paragraph 27 of its report A/6910, on the Ad Hoc Committee of Fourteen's observation that more importance be given to the expected timing of the inflow and outflow of the total funds at the disposal of the organizations.

In commenting on Electronic data-processing equipment, the Advisory Committee noted that computer-sharing is both economical and efficient. The Advisory Committee has reported on current practices of the U.N. system in allocating resources for the use of computers and it has made inquiries on the feasibility of computer-sharing on a more extensive basis. On the basis of these inquiries, the Committee has recommended that the ACC keep under constant review the question of joint use of a central computing facility by European based agencies and organizations. The Committee goes on to recommend again that the agencies should rent computers for the minimum periods consistent with economy rather than purchase them. In addition the Advisory Committee suggests that the U.N. family keep the question of data-processing equipment under constant review so as to ensure that such equipment is concentrated in the most economical manner, and