ber 1956, 1256 (XIII) of 14 November 1958, 1530 (XV) of 15 December 1960 and 1710 (XVI) of 19 December 1961,

Recalling that the Economic and Social Council, in resolution 1199 (XLII) of 24 May 1967, examined and noted with appreciation the report of the meeting of experts on the United Nations programme in public administration held in January 1967²² and requested the Secretary-General to elaborate, in close collaboration with the specialized agencies and non-governmental organizations concerned, more specific objectives and programmes in public administration for the Second United Nations Development Decade,

Noting that a good administration in such fields as planning, agriculture, public enterprises, transportation, co-operative organization, education, health, housing and local administration can serve as a major instrument for promoting economic and social development and for introducing needed advances in science and technology,

Considering, accordingly, that measures to increase the capability and effectiveness of public administration are fundamental in the formulation and implementation of plans and programmes for economic and social development,

Appreciating the importance of the public administration programmes pursued by the United Nations system of organizations for meeting the needs of countries in this area,

- 1. Notes with satisfaction the statement of the Secretary-General to the Economic and Social Council at its forty-seventh session²³ that he intended to propose new objectives and programmes in public administration once the General Assembly had agreed upon the guidelines for the Second United Nations Development Decade;
- 2. Recommends that Member States should give due attention to public administration in their plans and programmes for national development and that they should take into account, in their programmes of international co-operation, the requirements of the developing countries in the field of public administration:
- 3. Takes note of the technical assistance which has been extended by the United Nations Development Programme to this sector and invites it to continue to give sympathetic consideration, within its programmes, to requests for assistance from developing countries in the field of public administration;
- 4. Requests the Secretary-General to invite the cooperation of the specialized agencies, the International Atomic Energy Agency and the non-governmental organizations concerned with public administration, with a view to developing a co-ordinated programme for international activities in this area, including those which the regional economic commissions, through their public administration units, should carry out to meet the needs of the countries concerned:
- 5. Requests the Secretary-General to make the necessary arrangements for the meeting of experts on the United Nations programme in public administration which, in accordance with Economic and Social Council resolution 1199 (XLII), is to be convened early in 1971 to review that programme, to examine his proposals in public administration for the Second

22 E/4296.
28 See Official Records of the Economic and Social Council, Forty-seventh Session, 1603rd meeting, para. 39.

United Nations Development Decade and to make recommendations thereon for consideration by the Economic and Social Council at its fifty-first session and for transmittal, as part of the Council's report, to the General Assembly at its twenty-sixth session.

1832nd plenary meeting, 13 December 1969.

2562 (XXIV). Tax reform planning

The General Assembly,

Recalling Economic and Social Council resolution 1271 (XLIII) of 4 August 1967 entitled "Tax reform planning",

Noting with appreciation that the developing countries have intensified their efforts to mobilize their own resources and that during the 1960s their domestic savings financed approximately 85 per cent of their total investment in economic and social development,

Recognizing the importance of the existing positive experience and available information in the field of taxation for the drawing up and fulfilment of national development plans during the Second United Nations Development Decade,

Believing that an effective tax reform programme and its implementation are necessary for the mobilization of domestic resources and for bringing about a more equitable distribution of income in developing countries,

- 1. Requests the Secretary-General, in co-operation with interested organizations of the United Nations system and taking into account the work that has already been done in this field, to prepare, on a selective basis, a comprehensive study of the taxation systems in developing countries, including those applicable to domestic as well as foreign capital, with a view to evaluating their effects on and contribution to the mobilization of resources and the distribution of income, and to submit the study to the Economic and Social Council at its fifty-first session;
- 2. Further requests the Secretary-General, in cooperation with the United Nations Development Programme, the regional economic commissions and the United Nations Economic and Social Office in Beirut, to continue to respond actively to requests from interested Member States for advice and help on matters concerning tax reform.

1832nd plenary meeting, 13 December 1969.

2563 (XXIV). The role of the regional economic commissions in the field of development planning during the Second United Nations Development Decade

The General Assembly,

Convinced that economic and social development planning should receive special attention within the framework of the Second United Nations Development Decade,

Aware that the organizations of the United Nations system have a significant role to play in this field through technical co-operation activities,

Welcoming Economic and Social Council resolution 1442 (XLVII) of 31 July 1969 and the views expressed at the forty-seventh session of the Council concerning the role of the regional economic commissions and the United Nations Economic and Social Office in Beirut in this field during the Second United Nations Development Decade,

Noting the interest in this question as embodied in numerous resolutions of the regional economic com-

- 1. Requests the Secretary-General of the United Nations, the Executive Secretaries of the regional economic commissions and the Director of the United Nations Economic and Social Office in Beirut to intensify their efforts to meet more satisfactorily the requirements of Member States in development planning, plan implementation, public administration and management, especially by organizing, wherever possible and appropriate, continuing advisory services in these fields, in particular with a view to action to facilitate the achievement of the objectives of the Second United Nations Development Decade:
- 2. Further requests the Secretary-General to examine at the earliest opportunity the various means of organizing and financing such services, which should begin to operate as soon as possible, and to this end to secure the close co-operation of bodies likely to be interested, including the United Nations Development Programme and the specialized agencies;
- 3. Further requests the Secretary-General to report to the Economic and Social Council at its forty-ninth session on the progress made towards the implementation of the present resolution and on the plans drawn up for the future.

1832nd plenary meeting, 13 December 1969.

2564 (XXIV). Special measures to be taken in favour of the least developed among the developing countries

The General Assembly,

Recalling its resolution 2402 (XXIII) of 13 December 1968, in which it took note of the report of the United Nations Conference on Trade and Development on its second session,24

Recalling further paragraph 6 of the same resolution, in which it drew the attention of the States members of the United Nations Conference on Trade and Development to the tasks that remained unfinished, particularly those pertaining to the problems facing the least developed among the developing countries,

Reaffirming its support for resolution 24 (II) of 26 March 1968,25 concerning the least developed among the developing countries, which was adopted unanimously by the United Nations Conference on Trade and Development at its second session,

Taking note of Economic and Social Council resolution 1447 (XLVII) of 5 August 1969 concerning the Second United Nations Development Decade, in which the Council expressed its concern over the delay of the United Nations Conference on Trade and Development in making its contribution to that Decade,

Taking fully into account resolution 63 (IX) of 22 September 1969,28 adopted by the Trade and Development Board at its ninth session, on the problems of the least developed among the developing countries and the need for urgent action by the United Nations

Conference on Trade and Development and the General Assembly,

- 1. Affirms the need to alleviate the problems of the least developed among the developing countries with a view to enabling them to draw full benefits from the Second United Nations Development Decade;
- 2. Requests the Secretary-General, in consultation with the heads of the specialized agencies and the regional economic commissions, the Committee for Development Planning, the group of experts appointed under resolution 63 (IX) of the Trade and Development Board and any other appropriate consultants, to carry out a comprehensive examination of the special problems of the least developed among the developing countries and to recommend special measures, within the framework of the Second United Nations Development Decade, for dealing with those problems.

1832nd plenary meeting, 13 December 1969.

2565 (XXIV). International monetary reform

The General Assembly,

Recalling its resolution 2208 (XXI) of 17 December 1966 entitled "International monetary reform" in which, inter alia, it recognized the need for a reform of the international monetary system,

Recalling also its resolution 2461 (XXIII) of 20 December 1968, in which it called upon the Governments of the States members of the International Monetary Fund to take the necessary steps for the early ratification and activation of the special drawing rights facility,

Noting with interest the recent decision of the Board of Governors of the International Monetary Fund to request the Executive Directors of the Fund to proceed promptly with the consideration of the adjustment of the quotas of members of the Fund and to submit an appropriate proposal to the Board of Governors not later than 31 December 1969,

Being aware that the International Monetary Fund is studying at present the possibility of the improvement of the adjustment process of balance-of-payments disequilibria, including the use of limited exchange rate flexibility.

- 1. Welcomes the recent decision of the Board of Governors of the International Monetary Fund to allocate to participant members of the Fund \$9,500 million in special drawing rights for a basic period of three years starting 1 January 1970;
- 2. Invites the Governments of the States members of the International Monetary Fund to consider at an early date, after the activation of special drawing rights, the possibility of the establishment of a link between the allocation of this new reserve asset and the provision of additional development financing to developing countries;
- 3. Calls upon the aforementioned Governments, as they consider the adjustment of quotas, to take into account the fact that developing countries are exceptionally vulnerable to balance-of-payments fluctuations, that they have only limited flexibility in adjusting imports and that they do not generally have access to alternative short-term credit facilities, and therefore to approve an adjustment that would give these countries a larger share in total quotas of the International Monetary Fund;

²⁴ Proceedings of the United Nations Conference on Trade and Development, Second Session, vol. 1 and Corr.1 and 3 and Add.1 and 2, Report and Annexes (United Nations publication, Sales No.: E.68.II.D.14).

25 Ibid., p. 54.

26 Official Records of the General Assembly, Twenty-tourth Session, Supplement No. 16 (A/7516), p. 268

fourth Session, Supplement No. 16 (A/7616), p. 268.