



**UNITED NATIONS**

# **ECONOMIC COMMISSION FOR LATIN AMERICA**

## **ANNUAL REPORT**

(30 MARCH 1960 — 15 MAY 1961)

**ECONOMIC AND SOCIAL COUNCIL**  
**OFFICIAL RECORDS: THIRTY-SECOND SESSION**

**SUPPLEMENT No. 4**

**NEW YORK**

as regards the formulation of plans but also in matters relating to their implementation and supervision,

*Taking into account* how useful it would be for Governments to consider mechanisms for the formulation and execution of public budgets, so that these may become, where appropriate, efficacious instruments for putting Government investment projects into practical effect,

*Bearing in mind* the necessity for the analysis and exchange of experience in respect of the organization of governmental, administrative and technical agencies, so that the measures of economic and social policy which are formulated may be applied within a cohesive framework of overall policy, and it may be possible to evaluate on a continuous basis economic conditions and the efficacy of the measures designed to achieve the proposed objectives,

*Decides:*

1. To take note with satisfaction of document E/CN.12/582, on international co-operation for an economic development policy in Latin America, and of document E/CN.12/584, on the experience of the Advisory Groups and the practical problems of economic development;

2. To recommend to the secretariat that it organize, at the earliest opportunity, jointly with the Organization of American States and in collaboration with the United Nations Technical Assistance Programme, regional seminars and technical meetings to discuss the methodological and practical problems of planning;

3. To recommend that such seminars and technical meetings be attended primarily by representatives of national planning and budget offices or other agencies doing similar work or carrying out basic analyses for planning purposes, and by qualified experts;

4. To recommend that at these meetings priority be given to the study of the following topics:

(a) Mechanisms for the formulation and execution of public budgets, with a view to converting them, where appropriate, into effective and direct instruments for the implementation of development programmes;

(b) Administrative and technical organization for the formulation and execution of plans;

(c) Methods of formulating overall, regional and sectoral long- and medium-term plans;

(d) Planning of public expenditure and, in particular, of public investment and the provision of social services.

13 May 1961

### 186 (IX). Fiscal policy

*The Economic Commission for Latin America,*

*Taking note with satisfaction* of the preparatory work carried out by the secretariat, the Organization of American States and the Inter-American Development Bank, in co-operation with the Harvard University Law School International Programme in Taxation, with regard to proposals for a long-range programme for studying the bases for a reform of tax systems with a

view to using them as instruments of fiscal and economic policy,

*Considering* the need of the Latin American States for resources wherewith to undertake, as a matter of urgency, intensive capital formation in the basic sectors of the economy,

*Bearing in mind* that the tax system may be a valuable instrument of co-operation in a policy designed to promote the more equitable distribution of income and to facilitate the financing of economic development programmes,

*Considering* that such a system may be conducive to a more efficient use of the land, such as will increase its productivity,

*Decides:*

1. To request Governments to give their support to the studies which are being developed by the sponsoring agencies in connexion with the tax reform and fiscal policy programme, and, in particular, to collaborate to the fullest extent possible with the experts who will be appointed to carry out the work of study and research on the tax systems in force in the Latin American countries;

2. To request the secretariat that the above-mentioned tax programme make express provision for the need to improve tax administration and yields, as well as to study the bases for a tax system which will mitigate the external vulnerability and inelasticity of these systems, and will serve as an instrument of policy which may promote, in combination with others, the improvement of income distribution and land use, and, in short, may constitute a valuable adjunct to economic development programmes;

3. To request Governments that they facilitate the attendance of national experts at the two conferences which are being organized under the above-mentioned programme, one to be held in October 1961 on tax administration, and the other in April 1962 on fiscal policy.

13 May 1961

### 187 (IX). Population problems

*The Economic Commission for Latin America,*

*Considering* that the factors relating to population change, structure, redistribution and characteristics have frequent and complex repercussions on economic and social development, and that demographic studies make a substantial contribution to the body of information required for formulating economic and social development programmes,

*Expressing* its satisfaction at the work carried out by the Population Commission and the Population Branch of the United Nations in the field of demography, and at the co-operation established between the ECLA secretariat and the Latin American Demographic Research and Training Centre in respect of studies and assistance to Governments in that field,

*Decides:*

1. To recommend that the regional demographic programme of the United Nations be intensified, if