

at its twenty-eighth session all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the Assembly in respect of such commitments;

3. *Decides* that if, as a result of a decision of the Security Council, commitments relating to the maintenance of peace and security should arise in an estimated total exceeding \$10 million before the twenty-eighth session of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

*2116th plenary meeting  
19 December 1972*

### **3046 (XXVII). Working Capital Fund for the financial year 1973**

*The General Assembly*

*Resolves that:*

1. The Working Capital Fund shall be established for the year ending 31 December 1973 in the amount of \$US 40 million;

2. Member States shall make advances to the Working Capital Fund in accordance with the scale adopted by the General Assembly for contributions of Members to the budget for the financial year 1973;

3. There shall be set off against this allocation of advances:

(a) Credits to Member States resulting from transfers made in 1959 and 1960 from surplus account to the Working Capital Fund in a total amount of \$1,079,158;

(b) Cash advances paid by Member States to the Working Capital Fund for the financial year 1972 under General Assembly resolution 2901 (XXVI) of 22 December 1971;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for 1972 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contribution payable by the Member State in respect of the financial year 1973;

5. The Secretary-General is authorized to advance from the Working Capital Fund:

(a) Such sums as may be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced shall be reimbursed as soon as receipts from contributions are available for the purpose;

(b) Such sums as may be necessary to finance commitments which may be duly authorized under the provisions of the resolutions adopted by the General Assembly, in particular resolution 3045 (XXVII) of 19 December 1972 relating to unforeseen and extraordinary expenses; the Secretary-General shall make provision in the budget estimates for reimbursing the Working Capital Fund;

(c) Such sums as, together with net sums outstanding for the same purpose, do not exceed \$150,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of \$150,000 may be made with the

prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;

(d) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, such sums as may be required to finance payments of advance insurance premiums where the period of insurance extends beyond the end of the financial year in which payment is made; the Secretary-General shall make provision in the budget estimates of each year, during the life of the related policies, to cover the charges applicable to each such year;

(e) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending the accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund;

6. Should the provision in paragraph 1 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in 1973, cash from special funds and accounts in his custody, under the conditions approved in General Assembly resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.

*2116th plenary meeting  
19 December 1972*

### **3047 (XXVII). Revenue-producing activities**

*The General Assembly,*

*Having examined* the report of the Secretary-General on revenue-producing activities,<sup>49</sup> especially paragraph 26 thereof on services to visitors, and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>50</sup>

*Recalling* the report of the Secretary-General on revenue-producing activities submitted to the General Assembly at its tenth session,<sup>51</sup> in which he indicated that the revenue is not, nor should it be, the sole justification for such activities and that regard must be paid to other, and often overriding, purposes of the activities which are not always consonant with a purely financial approach to management questions,

*Convinced* of the public information value of the United Nations guided tours,

*Mindful* that the Office of Public Information is at present engaged in a serious effort to help build a positive public image of the United Nations,

*Convinced* that the guided tours play an important public relations role in the success of this operation,

*Aware* that thousands of visitors taking the guided tours every year acquire a better understanding of the United Nations and, in turn, spread a spirit of goodwill which is essential for the reinforcement of confidence in the Organization,

*Concerned* about the reduced public interest in the United Nations, as reported by the Secretary-General, and the steady decline in the number of visitors to the United Nations,

<sup>49</sup> A/C.5/1479.

<sup>50</sup> *Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 8A (A/8708/Add.1-30)*, document A/8708/Add.22.

<sup>51</sup> *Ibid.*, *Tenth Session, Annexes*, agenda items 38 and 47, document A/C.5/623.

1. *Affirms* the view of the Secretary-General that the guided tours are conceived primarily as a public information service and as a means of informing visitors of the aims and activities of the United Nations;

2. *Requests* the Secretary-General to take appropriate measures to strengthen the operation of the public services of the Office of Public Information in order to increase their effectiveness.

2116th plenary meeting  
19 December 1972

### 3048 (XXVII). Use of travel funds

*The General Assembly,*

*Having considered* the report of the Joint Inspection Unit on the use of travel funds in the United Nations,<sup>52</sup> and the comments thereon by the Secretary-General<sup>53</sup> and the Advisory Committee on Administrative and Budgetary Questions,<sup>54</sup>

1. *Confirms* its resolution 2245 (XXI) of 20 December 1966 in connexion with recommendations 1 and 2 contained in chapter VII of the report of the Joint Inspection Unit;<sup>55</sup>

2. *Concurs* with the observations and conclusions of the Advisory Committee on Administrative and Budgetary Questions<sup>56</sup> with regard to recommendations 3 to 10 contained in that chapter;

3. *Decides* that the recommendation of the Advisory Committee on Administrative and Budgetary Questions with respect to sea travel on home leave<sup>57</sup> should be implemented as from 1 January 1974.

2116th plenary meeting  
19 December 1972

### 3049 (XXVII). The financial situation of the United Nations

#### A

*The General Assembly,*

*Recalling* that the consensus adopted by the General Assembly at its nineteenth session<sup>58</sup> states that the financial difficulties of the Organization should be solved through voluntary contributions by Member States,

*Recalling* the urgent appeal by the Secretary-General at the 1331st plenary meeting of the General Assembly, on 1 September 1965, that voluntary contributions be so made and recalling that, subsequently, the Secretary-General established the United Nations Special Account, into which substantial voluntary contributions were received and credited,

*Conscious* of the background against which the Special Committee on the Financial Situation of the United Nations was established, namely, the growing recognition that the finances of the United Nations must be placed on a sound footing and that more than a

decade had elapsed without that desired objective having been achieved,

*Taking note* of the report of the Special Committee on the Financial Situation of the United Nations,<sup>59</sup> especially paragraph 11, in which the Special Committee requested the Secretary-General to ask Member States to review their payments pattern with a view to paying future contributions on time, and paragraph 19, which states that there was general agreement in the Special Committee that the major part of the deficit could be eliminated only by voluntary contributions from Member States or by the cancellation of obligations included within the short-term deficit,

1. *Urges* all Member States to review their payments pattern on contributions to the regular budget of the United Nations with a view to paying future contributions on time;

2. *Requests* the Secretary-General to solicit suggestions from Member States for amendments to the Financial Regulations of the United Nations or to other instructions and procedures, which would have as their objective the achieving of a steady and timely cash flow in the payment of assessed contributions to the Organization, and to submit a report thereon for consideration by the General Assembly at its twenty-eighth session;

3. *Requests* the Secretary-General to establish a special account under regulation 6.6 of the Financial Regulations into which voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization referred to in the report of the Special Committee on the Financial Situation of the United Nations, and to merge into this account the United Nations Special Account referred to above;

4. *Requests* all Member States and invites non-member States, as a matter of urgency, to make voluntary contributions to this special account in cash or through the cancellation of obligations due from the United Nations or as the result of claims accepted by it;

5. *Requests* the Secretary-General to consider, in consultation with Member States, ways and means of obtaining voluntary contributions;

6. *Requests* the Secretary-General to devise modalities for the purposes set forth in paragraphs 4 and 5 above, which in his opinion may be effective;

7. *Requests* the Secretary-General to report the results achieved to the General Assembly at its twenty-eighth session.

2116th plenary meeting  
19 December 1972

#### B

*The General Assembly,*

*Taking note* of the report of the Special Committee on the Financial Situation of the United Nations,<sup>60</sup>

*Conscious* of the urgent need to place the finances of the United Nations on a sound footing,

*Endorsing* the conclusion of the Special Committee that a comprehensive solution is required for the financial problems of the United Nations and that the re-

<sup>52</sup> See A/8900.

<sup>53</sup> See A/8900/Add.1.

<sup>54</sup> A/8900/Add.2.

<sup>55</sup> See also A/8900/Add.2, paras. 4-8.

<sup>56</sup> A/8900/Add.2, paras. 9-18.

<sup>57</sup> *Ibid.*, para. 16.

<sup>58</sup> *Official Records of the General Assembly, Nineteenth Session, Annexes, annex No. 21, document A/5916, para. 2; and ibid., Plenary Meetings, 1331st meeting, paras. 3 and 4.*

<sup>59</sup> *Ibid.*, Twenty-seventh Session, Supplement No. 29 (A/8729).

<sup>60</sup> *Ibid.*