

tributions; 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 3196 (XXVIII) of 18 December 1973 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 biennium in which payment is made; the Secretary-General shall make provision in the budget estimates of each biennium, during the life of the related policies, to cover the charges applicable to each biennium;

(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 the biennium 1974-1975, 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.

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### 3198 (XXVIII). Standards of accommodation for official travel of United Nations staff

*The General Assembly,*

Recalling its resolution 3048 (XXVII) of 19 December 1972,

Mindful of the current financial situation of the United Nations,

Bearing in mind the need to institute administrative economies where possible as a means of providing the maximum volume of funds for programmes, especially those designed to assist the developing countries,

Having considered the report of the Joint Inspection Unit of July 1972<sup>29</sup> and the report of the Secretary-General thereon<sup>30</sup> providing information on the use of travel funds in the United Nations,

1. *Decides* that payment by the United Nations of travel expenses of staff members shall be limited to the cost of economy class accommodation by air or its

equivalent by recognized public transportation *via* the shortest and most direct route, except for the Secretary-General, Under-Secretaries-General and Assistant Secretaries-General, provided that, when special circumstances warrant, the Secretary-General may, at his discretion, allow first-class travel;

2. *Requests* the Secretary-General to report annually to the General Assembly on the implementation of the present resolution.

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### 3199 (XXVIII). Formulation, review and approval of programmes and budgets

*The General Assembly,*

Recalling its resolution 3043 (XXVII) of 19 December 1972 in which it approved on an experimental basis the new form of presentation of the United Nations budget and a biennial budget cycle,

Having considered the Secretary-General's proposed programme budget for the biennium 1974-1975<sup>31</sup> and the medium-term plan for the period 1974-1977,<sup>32</sup>

Taking into account the views expressed by the Committee for Programme and Co-ordination in its report on its fourteenth session,<sup>33</sup>

Taking note of Economic and Social Council resolution 1801 (LV) of 7 August 1973 and the comments and proposals in chapter XXV, section A, of the report of the Council on the work of its fifty-fourth and fifty-fifth sessions,<sup>34</sup>

Recalling Economic and Social Council resolution 1768 (LIV) of 18 May 1973 and bearing in mind the consideration being given by the Council to the rationalization of its methods, work and structure, and recalling also General Assembly resolution 3172 (XXVIII) of 17 December 1973 concerning the holding of a special session of the Assembly devoted to development and international economic co-operation,

Taking note also of the views of the Advisory Committee on Administrative and Budgetary Questions as contained in its first report<sup>35</sup> on the proposed programme budget for the biennium 1974-1975, in particular that the existing machinery of intergovernmental and expert organs concerned with formulating, reviewing and approving programmes and budgets should be reappraised,

Considering that the budget format initiated for 1974-1975 was designed primarily to permit the analytical and integrated appraisal of the cost, content, significance and priority of each programme,

Recalling its resolution 2748 (XXV) of 17 December 1970 on harmonization and growth of programmes and budgets in the United Nations system,

1. *Requests* the Secretary-General to implement the programme of work contained in the 1974-1975 programme budget and to report to the General Assembly at its twenty-ninth session on any impediments he may

<sup>31</sup> *Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 6 (A/9006 and Corr.1).*

<sup>32</sup> *Ibid.*, Supplement No. 6A (A/9006/Add.1 and Corr.1).

<sup>33</sup> *Official Records of the Economic and Social Council, Fifty-fifth Session, Supplement No. 12 (E/5364).*

<sup>34</sup> *Official Records of the General Assembly, Twenty-eighth Session, Supplement No. 3 (A/9003 and Corr.1).*

<sup>35</sup> *Ibid.*, Supplement No. 8 (A/9008 and Corr.1), paras. 9-22.

<sup>29</sup> Transmitted by a note of the Secretary-General (A/8900).

<sup>30</sup> A/C.5/1554.

foresee in completing the programmed work during the biennium within the approved level of resources;

2. *Requests* the Secretary-General to inform the Economic and Social Council of any changes which might be required in the objectives of programmes and programme components within the approved programme budget for 1974-1975 in the economic, social and human rights fields;

3. *Requests* the Secretary-General in preparing the medium-term plan for 1976-1979 and proposed programme budgets for that period to continue to evaluate the effectiveness of programmes, redeploying resources where necessary, and to ensure that there is a meaningful element of real growth in important programmes;

4. *Requests* the Economic and Social Council to indicate clearly the order of priorities in the economic, social and human rights fields to be reflected by the Secretary-General in his medium-term plan for 1976-1979 and proposed programme budget for 1976-1977;

5. *Requests* the Secretary-General to put special emphasis in the future on the preparation of the medium-term plan, which should provide the framework for the biennial programme budget, and to ensure that the plan is presented by programme rather than by organizational unit so as to give a clear and integrated picture of each programme;

6. *Requests* the Secretary-General, in consultation with the various organizations of the United Nations system, within their fields of competence, to intensify

and further harmonize United Nations activities in all areas, including the implementation of the International Development Strategy for the Second United Nations Development Decade,<sup>36</sup> so as to ensure that the efforts of the system will produce maximum results;

7. *Requests* the Secretary-General, in preparing the programme budget for 1976-1977, to take into account the views of the Fifth Committee and other competent organs on ways and means to improve the form, content and structure of the programme budget and, in particular:

(a) To ensure programme co-ordination among major organizational units;

(b) To provide information on the allocation of indirect costs of programmes to which they relate;

(c) To provide information on extra-budgetary resources by source of funds;

(d) To give relative weight in terms of percentages of each programme and programme component in relation to the other;

8. *Decides* to include in the provisional agenda of its twenty-ninth session an item entitled "Review of the intergovernmental and expert machinery dealing with the formulation, review and approval of programmes and budgets".

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<sup>36</sup> Resolution 2626 (XXV).

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## Other decisions

### Report of the Economic and Social Council

#### (Item 12)

At its 2206th plenary meeting, on 18 December 1973, the General Assembly, on the recommendation of the Fifth Committee,<sup>37</sup> took note of the relevant parts of the report of the Economic and Social Council,<sup>38</sup> as set out in the note by the Secretary-General.<sup>39</sup>

### United Nations Industrial Development Organization

#### (Item 48)

At its 2192nd plenary meeting, on 6 December 1973, the General Assembly, on the recommendation of the Fifth Committee:<sup>40</sup>

(a) Decided to request the Secretary-General to prepare a report on the question of the separate preparation and submission of the programme and budget of the United Nations Industrial Development Organization and the question of administrative autonomy for that organization as covered, respectively, in paragraphs 1 and 3 of decision II (VII) of 14 May 1973 of the Industrial Development Board,<sup>41</sup> and to submit that report to the General Assembly at its twenty-ninth session;

(b) Endorsed the observations contained in paragraph 7 of the related report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 1974-1975.<sup>42</sup>

<sup>37</sup> *Official Records of the General Assembly, Twenty-eighth Session, Annexes, agenda item 12, document A/9454, para. 5.*

<sup>38</sup> *Ibid., Twenty-eighth Session, Supplement No. 3 (A/9003 and Corr.1).*

<sup>39</sup> A/C.5/1552.

<sup>40</sup> *Official Records of the General Assembly, Twenty-eighth Session, Annexes, agenda item 48, document A/9385, para. 11.*

<sup>41</sup> *Ibid., Twenty-eighth Session, Supplement No. 16 (A/9016), annex II.*

<sup>42</sup> *Ibid., Supplement No. 8A (A/9008/Add.1-34), document A/9008/Add.19.*