

graph 6 of resolution A above, shall be credited to income section 2 (General income) in 1987.

122nd plenary meeting  
18 December 1985

## C

### FINANCING OF APPROPRIATIONS FOR THE YEAR 1986

#### *The General Assembly*

*Resolves that for the year 1986:*

1. Budget appropriations totalling \$US 860,098,850, consisting of \$US 831,670,750, being one half of the appropriations approved for the biennium 1986-1987 under paragraph 1 of resolution A above, and \$24 million for 1986 only under paragraph 6 of resolution A above, together with revised income other than staff assessment for 1984-1985 decreased by \$US 8,025,300,<sup>58</sup> revised appropriations for 1984-1985 decreased by \$US 2,597,200,<sup>59</sup> and the reimbursement of \$US 1 million being the commitment entered upon in 1984 under the terms of resolution 38/226 A, paragraph 6, of 20 December 1983, shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(a) \$18,990,050 being half of the estimated income, other than staff assessment and the income from the repayment of the loan to the United Nations Industrial Development Organization, approved for the biennium 1986-1987 under resolution B above;

(b) \$841,108,800 being the assessment on Member States in accordance with General Assembly resolution 40/248 of 18 December 1985 on the scale of assessments for the years 1986, 1987 and 1988;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of \$US 140,674,450 consisting of:

(a) \$139,742,750 being half of the estimated income from staff assessment approved for the biennium 1986-1987 under resolution B above;

(b) \$931,700 being the increase in the revised income from staff assessment for the biennium 1984-1985.<sup>58</sup>

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#### **40/254. Unforeseen and extraordinary expenses for the biennium 1986-1987**

##### *The General Assembly*

1. *Authorizes* the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and subject to the Financial Regulations of the United Nations and the provisions of paragraph 3 below, to enter into commitments in the biennium 1986-1987 to meet unforeseen and extraordinary expenses arising either during or subsequent to that biennium, provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of \$US 2 million in any one year of the biennium 1986-1987, as the Secretary-General certifies relate to the maintenance of peace and security;

(b) Such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by:

(i) The designation of *ad hoc* judges (Statute of the Court, Article 31), not exceeding a total of \$250,000;

(ii) The appointment of assessors (Statute, Article 30), or the calling of witnesses and the appointment of

experts (Statute, Article 50), not exceeding a total of \$75,000;

(iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$100,000;

(c) Such commitments, in an amount not exceeding \$300,000, in the biennium 1986-1987, as the Secretary-General certifies are required for interorganizational security measures pursuant to General Assembly resolution 36/235, section IV, of 18 December 1981;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its forty-first and forty-second sessions 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 either before the forty-first session or between the forty-first and forty-second sessions of the General Assembly, a special session of the Assembly shall

<sup>58</sup> See resolution 40/239 B.

<sup>59</sup> See resolution 40/239 A.

be convened by the Secretary-General to consider the matter.

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**40/255. Working Capital Fund for the biennium 1986-1987**

*The General Assembly*

*Resolves that:*

1. The Working Capital Fund shall be established for the biennium 1986-1987 in the amount of \$US 100 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 Member States to the budget for the year 1986;

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 an adjusted amount of \$1,025,092;

(b) Cash advances paid by Member States to the Working Capital Fund for the biennium 1984-1985 under General Assembly resolution 38/238 of 20 December 1983;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1984-1985 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 contributions payable by the Member State in respect of the biennium 1986-1987;

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 40/254 of 18 December 1985 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 \$200,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of \$200,000 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 1986-1987, 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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**40/256. Conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly**

*The General Assembly,*

*Recalling* its resolution 35/221 of 17 December 1980 on the conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly,

*Having considered* those aspects of the report of the Secretary-General<sup>60</sup> on which action was deferred by the General Assembly at its thirty-eighth and thirty-ninth sessions<sup>61</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>62</sup>

*Affirming* the principle that the conditions of service for the Chairman and Vice-Chairman of the International Civil Service Commission and for the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall be separate and distinct from those of officials of the Secretariat of the United Nations,

1. *Decides* that the annual compensation of the two full-time members of the International Civil Service Commission and of the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall remain at its current level, i.e., \$82,056 with an additional allowance of \$5,000 for the Chairman of the Commission and the Chairman of the Advisory Committee;

2. *Approves* the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 11 of its report<sup>62</sup> with regard to the Chairman and Vice-Chairman of the International Civil Service Commission and the Chairman of the Advisory Committee and decides that the other conditions of service for these officials shall remain unchanged;

3. *Decides* that the compensation and other conditions of service of the full-time members of the International Civil Service Commission and of the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall next be reviewed at the forty-fifth session of the General Assembly and that, pending such review, the annual compensation shall be adjusted in accordance with the procedure approved in General Assembly resolution 35/221, paragraph 3.

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<sup>60</sup> A/C.5/38/27.

<sup>61</sup> Resolutions 38/234, sect. XVII, and 39/236, sect. V.

<sup>62</sup> Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 7 (A/39/7 and Add. 1-5), document A/39/7/Add.1.