

(a) All revenue derived from the Staff Assessment Plan not otherwise disposed of by specific resolution of the General Assembly;

(b) The sum of \$1,500,000 standing to the credit of Member States in the Working Capital Fund, as at 31 December 1955, representing the amount derived from the transfer of budget surpluses in prior years;

2. That the credits to the Tax Equalization Fund under paragraph 1 (a) above shall be recorded in sub-accounts of the Fund in the name of each Member State in the proportion of its contribution to the budget for the financial year concerned;

3. That the credit to the Fund under paragraph 1 (b) above shall be recorded in the sub-accounts of the Member States in the Fund in the amounts established as their specific credits in the said amount of \$1,500,000 as set out in schedule G<sup>27</sup> of statement III of the financial accounts of the United Nations for the year ended 31 December 1954;

4. That there shall be charged against the credits of the appropriate Member States under paragraph 2 above all amounts paid under resolution C below by way of double-taxation relief in respect of national income taxes, excluding any local or state income taxes, levied on staff members by the Member States concerned during each financial year provided that, should the credit under paragraph 2 above be insufficient for this purpose, all such payments made after the credit has been liquidated shall be charged to the credit of the appropriate Member State under paragraph 3 above;

5. That the Secretary-General may record obligations against the credits under paragraphs 2 and 3 above to the extent that he anticipates that they will be necessary to cover liabilities for double-taxation relief;

6. That the amount credited to the sub-account of each Member State in the Tax Equalization Fund under paragraph 2 above, less the amounts charged or obligated against that sub-account under paragraph 4, shall be set off against the contributions due from the Member State concerned in accordance with the provisions of financial regulation 5.2 (e);

7. That for each of the financial years 1956, 1957 and 1958, one-third of the amounts credited to the sub-account of each Member State in the Tax Equalization Fund under paragraph 3 above, less the amounts charged or obligated against that sub-account in the financial year concerned, shall be set off against the contributions due from the Member State concerned in accordance with the provisions of financial regulation 5.2 (e).

557th plenary meeting,  
15 December 1955.

## B

### AMENDMENTS TO THE FINANCIAL REGULATIONS OF THE UNITED NATIONS (REGULATIONS 5.2 AND 7.1)

*The General Assembly*

*Decides* to amend the Financial Regulations of the United Nations as follows, with effect from 1 January 1956:

1. Add to financial regulation 5.2 a sub-paragraph (e) to read:

"Members' credits in the Tax Equalization Fund

<sup>27</sup> *Ibid.*, Tenth Session, Supplement No. 6 (A/2901), p. 30.

estimated to be not required to meet charges for tax refunds during the year, and any adjustments in the estimated credits previously taken into account";

2. Add to financial regulation 7.1 a sub-paragraph (d) to read:

"Revenue derived from the Staff Assessment Plan".

557th plenary meeting,  
15 December 1955.

## C

### AMENDMENTS TO GENERAL ASSEMBLY RESOLUTION 359 (IV) ENTITLED "TAX EQUALIZATION—STAFF ASSESSMENT PLAN"

*The General Assembly*

*Decides* to amend the provisions of its resolution 359 (IV) of 10 December 1949 entitled "Tax Equalization—Staff Assessment Plan", as follows, with effect from 1 January 1956:

1. Replace article 7 by the following:

"That revenue derived from staff assessment not otherwise disposed of by specific resolution of the General Assembly shall be credited to the Tax Equalization Fund established by General Assembly resolution 973 A (X)";

2. Add the following new article 8:

"Where a staff member is subject both to staff assessment under this plan and to national income taxation in respect of the salaries and emoluments paid to him by the United Nations, the Secretary-General is authorized to refund to him the amount of staff assessment collected from him provided that:

"(a) The amount of such refund shall in no case exceed the amount of his income taxes paid and payable in respect of his United Nations income;

"(b) If the amount of such income taxes exceeds the amount of staff assessment, the Secretary-General may also pay to the staff member the amount of such excess;

"(c) Payments made in accordance with the provisions of this article shall be charged to the Tax Equalization Fund."

557th plenary meeting,  
15 December 1955.

### 974 (X). Amendment to the Staff Regulations of the United Nations (regulation 3.2)

*The General Assembly,*

*Having considered* the report<sup>28</sup> of the Secretary-General on personnel questions and the recommendations thereon of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twentieth report<sup>29</sup> to the General Assembly at its tenth session,

1. *Adopts* as an amendment to the Staff Regulations of the United Nations the text contained in the annex to the present resolution, which amendment shall become effective on 1 January 1956;

2. *Requests* the Secretary-General to establish the conditions for the administration of the education grants,

<sup>28</sup> *Ibid.*, Tenth Session, Annexes, agenda item 56, document A/2996.

<sup>29</sup> *Ibid.*, document A/3036.

on the basis of the pertinent sections of his above-mentioned report and taking into consideration the suggestions made during the debate on personnel questions in the Fifth Committee at the tenth session of the General Assembly, to the extent that these suggestions fall within the general principles set forth in the new text of staff regulation 3.2.

*557th plenary meeting,  
15 December 1955.*

#### ANNEX

##### *Staff regulation 3.2 (amended text)*

The Secretary-General shall establish a scheme for the payment of children's allowances under the conditions specified in annex IV, paragraph 1, to the present regulations.

The Secretary-General shall also establish terms and conditions under which an education grant shall be available to a staff member serving outside his recognized home country, whose dependent child under the age of twenty-one is in full-time attendance at a school, university, or similar educational institution of a type which will, in the opinion of the Secretary-General, facilitate the child's re-assimilation in the staff member's recognized home country. The maximum amount of the grant shall be \$400 per annum for a child. Travel costs of the child may also be paid for an outward and return journey once in each scholastic year between the educational institution and the duty station, by a route approved by the Secretary-General, but not in an amount exceeding the cost of such a journey between the home country and the duty station.

The Secretary-General shall also establish terms and conditions under which an education grant shall be available to a staff member serving in a country whose language is different from his own and who is obliged to pay tuition for the teaching of the mother tongue to a dependent child attending a local school in which the instruction is given in a language other than his own.

The Secretary-General may decide in each case whether the children's allowance or the educational grant shall extend to adopted children or stepchildren.

*(In annex IV, cancel paragraphs 2 and 3 and renumber paragraph 4 as paragraph 2.)*

#### **975 (X). Establishment of a Committee to review the United Nations salary, allowance and benefits system**

##### *The General Assembly,*

*Having considered* the reports<sup>80</sup> of the Secretary-General relating to salary differentials, cost-of-living adjustments and dependency allowances, as well as the recommendations thereon of the Advisory Committee on Administrative and Budgetary Questions, as set forth in its twenty-second and twenty-third reports<sup>81</sup> to the General Assembly at its tenth session,

*Believing* that the United Nations salary, allowance and benefits system, which is based on a survey conducted in 1949, should be reviewed to determine what adjustments should be made as the result of experience since the system became effective,

*Taking into account* that the United Nations and a majority of the specialized agencies have developed a common system of salaries and allowances,

1. *Decides* to establish a Committee of eleven experts nominated by Governments to undertake a comprehensive review of the United Nations salary, allowance and benefits system, and to report its findings and recommendations to the General Assembly at its eleventh session;

2. *Requests* the Governments of Argentina, Denmark, Egypt, France, India, New Zealand, the Union

<sup>80</sup> *Ibid.*, documents A/C.5/632 and A/C.5/636.

<sup>81</sup> *Ibid.*, documents A/3038 and A/3039.

of Soviet Socialist Republics, the United Kingdom of Great Britain and Northern Ireland and the United States of America each to nominate an expert to serve on the Committee;

3. *Requests* the Secretary-General, in consultation with the heads of the specialized agencies, to invite the Governments of two States which are members of the specialized agencies co-operating but not of the United Nations, to nominate one expert each to serve on the Committee;

4. *Invites* the co-operation of the specialized agencies in this review;

5. *Requests* the Secretary-General, in consultation with the eleven Governments concerned, to appoint a time for the convening of the Committee and to provide the necessary services and facilities for the work of the Committee;

6. *Requests* the Secretary-General to transmit the report of the Committee to the specialized agencies;

7. *Invites* the Secretary-General and the heads of the specialized agencies to furnish any comments they may wish to make on the report of the Committee prior to its consideration by the General Assembly at its eleventh session.

*557th plenary meeting,  
15 December 1955.*

#### **976 (X). Cost-of-living adjustment and dependency allowances for Headquarters personnel**

##### *The General Assembly,*

*Having considered* the reports<sup>80</sup> of the Secretary-General relating to cost-of-living adjustments and dependency allowances, as well as the recommendations thereon of the Advisory Committee on Administrative and Budgetary Questions, as set forth in its twenty-second and twenty-third reports<sup>81</sup> to the General Assembly at its tenth session,

*Believing* that some interim provision is called for in respect of these allowances, pending consideration of the report of the Committee established under resolution 975 (X) to review the United Nations salary, allowance and benefits system,

1. *Decides* that, from 1 January to 31 December 1956, the dependency credits authorized as a temporary measure by General Assembly resolution 894 (IX) of 17 December 1954 shall continue to be given to staff members stationed at Headquarters and at Washington, D.C.;

2. *Decides*, as an interim measure for the year 1956, to increase, from 7.5 per cent to 10 per cent, with a minimum of \$400 gross and a maximum of \$1,000 gross, the existing temporary non-pensionable cost-of-living adjustment applied to the gross salaries of staff members at Headquarters and at Washington, D.C.

*557th plenary meeting,  
15 December 1955.*

#### **977 (X). Establishment and maintenance of a United Nations Memorial Cemetery in Korea**

##### *The General Assembly,*

*Desiring* to pay tribute to all those who, pursuant to the call of the United Nations, laid down their lives in resisting aggression in Korea and in upholding the cause of peace and freedom,

*Noting* that, in a cemetery at Tanggok, near Pusan, in the Republic of Korea, there are the graves of nearly two thousand men who served with forces which fought under the United Nations Command,