

- (a) \$7,218,000 being half of the income other than staff assessment approved for the biennium 1974-1975 under resolution B above;
- (b) \$176,000 by the revised income other than staff assessment for 1973;
- (c) \$1,209,677 by the balance available in surplus account;
- (d) \$5,211,062 by contributions of new Member States for the financial year 1973;
- (e) \$264,321,715 by assessment on Member States in accordance with General Assembly resolution 3062 (XXVIII) of 9 November 1973 on the scale of assessments for the years 1974, 1975 and 1976;

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 a total amount of \$US 41,401,931 comprising:

- (a) \$39,105,000 being half of the estimated staff assessment income approved for the biennium 1974-1975 under resolution B above;
- (b) \$1,467,000 being the increase in the revised income from staff assessment for 1973;
- (c) \$829,931 being the excess of actual income over the revised estimates of income for 1972.

2206th plenary meeting  
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### 3196 (XXVIII). Unforeseen and extraordinary expenses for the biennium 1974-1975

#### *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 to meet unforeseen and extraordinary expenses in the biennium 1974-1975, 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 1974-1975, 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 the expenses occasioned by:

(i) The designation of *ad hoc* judges (Statute of the Court, Article 31), not exceeding a total of \$80,000 (during the biennium 1974-1975);

(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 \$50,000 (during the biennium 1974-1975);

(iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$150,000 (during the biennium 1974-1975);

(c) Such commitments made in accordance with paragraph 1 of General Assembly resolution 3152 (XXVIII) of 14 December 1973, not exceeding a total of \$105,000 for the biennium 1974-1975, as the Secretary-General certifies relate to assistance to Governments at their request in the elaboration of national preparations to meet natural disasters;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its twenty-ninth and thirtieth 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 before either the twenty-ninth session or the thirtieth session of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

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### 3197 (XXVIII). Working Capital Fund for the biennium 1974-1975

#### *The General Assembly*

*Resolves* that:

1. The Working Capital Fund shall be established for the biennium 1974-1975 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 biennium 1974-1975;

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 1973 under General Assembly resolution 3046 (XXVII) of 19 December 1972;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for 1973 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 1974-1975;

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 con-

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.