

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955;

3. Direct expenses of the United Nations Postal Administration, services to visitors, catering and related services, and the sale of publications, not provided for under the budget appropriations, shall be charged against the income derived from those activities.

1408th plenary meeting,
21 December 1965.

C

FINANCING OF APPROPRIATIONS FOR THE FINANCIAL YEAR 1966

The General Assembly

Resolves that for the financial year 1966:

1. Budget appropriations totalling \$US 121,567,420 shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(a) As to \$6,675,800, by income other than staff assessment approved under resolution B above;

(b) As to \$114,891,620, by assessment on Member States in accordance with General Assembly resolution 2118 (XX) of 21 December 1965 on the scale of assessments for 1966;

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 shares in the Tax Equalization Fund in a total amount of \$13,114,900, this being the estimated staff assessment income for 1966.

1408th plenary meeting,
21 December 1965.

2126 (XX). Unforeseen and extraordinary expenses for the financial year 1966

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 financial year 1966, provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of \$US 2 million, 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 \$37,500;

(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 \$25,000;

(iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$75,000;

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-first 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-first session of the General Assembly, a special session

of the Assembly shall be convened by the Secretary-General to consider the matter.

1408th plenary meeting,
21 December 1965.

2127 (XX). Working Capital Fund for the financial year 1966

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the year ending 31 December 1966 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 1966;

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

(a) Credits to Members 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 Members to the Working Capital Fund for the financial year 1965 under General Assembly resolutions 1986 (XVIII) of 17 December 1963 and 2004 (XIX) of 18 February 1965;

4. 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 2126 (XX) of 21 December 1965 relating to unforeseen and extraor-