

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-

dinary 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 \$125,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of \$125,000 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 financial year in which payment is made; the Secretary-General shall make provision in the budget estimates of each year, during the life of the related policies, to cover the charges applicable to each such year;

(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;

5. 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 1966, 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.

*1408th plenary meeting,
21 December 1965.*

2128 (XX). System of travel and subsistence allowances to members of organs and subsidiary organs of the United Nations

The General Assembly,

Recalling the provisions of its resolution 1798 (XVII) of 11 December 1962 on the system of travel and subsistence allowances to members of organs and subsidiary organs of the United Nations as well as the provisions of the annex to that resolution,

Having noted the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions in paragraphs 95 to 99 of its sixth report to the General Assembly at its twentieth session,⁴³

Decides that paragraph 4 of the annex to resolution 1798 (XVII) shall be amended to read as follows:

"4. Payment of travel expenses shall, in all cases, be limited to the cost of economy-class accommodation by air or its equivalent by recognized public transport via a direct route."

*1408th plenary meeting,
21 December 1965.*

⁴³ *Ibid.*, Twentieth Session, Supplement No. 7 (A/6007 and Corr.1).

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Notes

Reports of the Economic and Social Council (A/5803, chapters XI (section VI) and XIV; A/6003, chapters XVII (section V) and XVIII) (item 12)

At its 1407th plenary meeting, on 21 December 1965, the General Assembly took note of the report of the Fifth Committee.⁴⁴

Budget estimates for the financial year 1966 (item 76)

At its 1408th plenary meeting, on 21 December 1965, the General Assembly took note of paragraphs 27, 35, 39 and 45 of the report of the Fifth Committee on the budget estimates for the financial year 1966.⁴⁵

Administrative and budgetary procedures of the United Nations (item 83)

At its 1408th plenary meeting, on 21 December 1965, the General Assembly decided that no action was called for under this item.

⁴⁴ *Ibid.*, Twentieth Session, Annexes, agenda item 12, document A/6176.

⁴⁵ *Ibid.*, agenda item 76, document A/6223.