

4. The Secretary-General is authorized:
- (i) To administer as a unit the appropriations provided under section 3 (a) and section 20, chapter III;
 - (ii) To apply the reduction under section 28 to the various sections of the budget concerned;
 - (iii) To apply the reduction under section 29 to the various sections of the budget concerned;
 - (iv) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to transfer credits between sections of the budget.

5. In addition to the appropriations granted by paragraph 1, an amount of \$US14,000 is hereby appropriated for the purchase of books, periodicals, maps and library equipment from the income of the Library Endowment Fund, in accordance with the objects and provisions of the endowment.

*276th plenary meeting,
10 December 1949.*

357 (IV). Unforeseen and extraordinary expenses for the financial year 1950

The General Assembly

Resolves that for the financial year 1950:

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, is authorized to enter into commitments to meet unforeseen and extraordinary expenses; provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments not exceeding a total of \$2,000,000 if the Secretary-General certifies that they relate to the maintenance of peace and security or to urgent economic rehabilitation;

(b) Such commitments as may be necessary to provide for reasonable expenses for the proposed Economic Commission for the Middle East should the Economic and Social Council decide that this Commission shall be created in 1950;

(c) Such commitments as may be necessary to provide for expenses of meetings of the Economic and Social Council should the Council, having reconsidered the question of its place of meeting in the light of the debates in the General Assembly, confirm its decision to hold its eleventh session at Geneva;

(d) Such commitments, duly certified by the President of the International Court of Justice, relating to expenses occasioned:

- (i) By the designation of *ad hoc* judges (Statute, Article 31),
- (ii) By the appointment of assessors (Statute, Article 30) or of witnesses and experts (Statute, Article 50),
- (iii) By the holding of sessions of the Court away from The Hague (Statute, Article 22),

and which do not exceed \$24,000, \$25,000 and \$75,000 respectively, under each of these three headings;

The Secretary-General shall report to the Advisory Committee and to the next regular session of the General Assembly all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the General Assembly in respect of such commitments.

*276th plenary meeting,
10 December 1949.*

358 (IV). Working Capital Fund

The General Assembly

Resolves that:

1. The Working Capital Fund shall be maintained to 31 December 1950 at the amount of \$US20,000,000;

2. Members shall make advances to the Working Capital Fund in accordance with the scale²⁰ adopted by the General Assembly for contributions of Members to the fifth annual budget;

3. There shall be set off against this new allocation of advances the amounts paid by Members to the Working Capital Fund for the financial year 1949; provided that, should the advance paid by any Member to the Working Capital Fund for the financial year 1949 exceed the amount of that Member's advance under the provision of paragraph 2 hereof, the excess shall be set off against the amount of contributions payable by that Member in respect of the fifth annual budget, or any previous budget;

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 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 resolution²¹ 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 purposes, do not exceed \$250,000 to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities. Advances in excess of the total of \$250,000 may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions. The Secretary-General shall submit, with the annual accounts, an explanation of the outstanding balance of the revolving fund at the end of each year;

(d) Loans to specialized agencies and preparatory commissions of agencies to be established by inter-governmental agreement under the auspices of the United Nations to finance their work, pending receipt by the agencies concerned of sufficient contributions under their own budgets.

²⁰ See resolution 343 (IV), page 46.

²¹ See resolution 357 (IV) on this page.

In making such loans, which shall be repayable within two years, the Secretary-General shall have regard to the proposed financial resources of the agency concerned, and shall obtain the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for any cash issues which would increase the aggregate balance outstanding (including amounts previously advanced and outstanding) at any one time to an amount in excess of \$3,000,000, and for any issue which would increase the balance outstanding (including amounts previously advanced and outstanding) in respect of any one agency to an amount in excess of \$1,000,000; provided that an extension of one year shall be granted to the Interim Commission of the International Trade Organization for the repayment of the 1948 loans;

(e) Such sums as, together with the sums previously advanced and outstanding for the same purpose, do not exceed \$500,000 to continue the Staff Housing Fund in order to finance advance rental payment, guarantee deposits and working capital requirements for housing the staff of the Secretariat. Such advances shall be reimbursed to the Working Capital Fund following the recovery of the rental advances, guarantee deposits and working capital advances;

(f) Such sums, if any, as may be necessary to reimburse staff members for national income taxes paid by them in respect of payments received from the United Nations during 1950, or in respect of prior years for which reimbursement had not previously been made;

(g) In consultation with the Advisory Committee on Administrative and Budgetary Questions, such sums up to \$5,000,000 for assistance to Palestine refugees, in accordance with the provisions of the resolution²² adopted by the General Assembly at its 273rd plenary meeting on 8 December 1949.

*276th plenary meeting,
10 December 1949.*

359 (IV). Tax equalization—Staff Assessment Plan

The General Assembly

Resolves that articles 1 to 7 of resolution 239 (III) A²³ be and hereby are cancelled and superseded by the following articles:

ARTICLE 1

That for each calendar year beginning after 31 December 1948, all salaries, wages, overtime and night differential payments, cost-of-living adjustments (or differentials) and the allowance for dependent children, to whomsoever paid by the United Nations, shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles.

Notwithstanding the provisions of the preceding paragraph, the Secretary-General may, where in special circumstances he deems it necessary and expedient, exempt from the assessment the salaries and other emoluments of staff engaged at locality rates, such as those serving missions of the United Nations or its smaller field offices.

²² See resolution 302 (IV), page 23.

²³ See *Official Records of the third session of the General Assembly, Part I, Resolutions*, page 100.

ARTICLE 2

That all amounts payable by the United Nations in accordance with arrangements in force at 1 January 1949, other than those assessable under article 1, shall be exempt from this assessment.

ARTICLE 3

(a) That the assessment shall be calculated according to the following rates:

On assessable payments not exceeding 4,000 dollars	15 per cent
On the next 2,000 dollars of assessable payments	20 per cent
On the next 2,000 dollars of assessable payments	25 per cent
On the next 2,000 dollars of assessable payments	30 per cent
On the next 2,000 dollars of assessable payments	35 per cent
On the next 3,000 dollars of assessable payments	40 per cent
On all remaining assessable income	50 per cent

(b) In the case of a person who is not employed by the United Nations for the whole of a calendar year or in cases where there is a change in the annual rate of payments made to a staff member, the rate of assessment shall be governed by the annual rate of each such payment made to him.

ARTICLE 4

(a) That the following credits shall be deductible from the assessment computed under article 3 if claimed in writing and supported by evidence satisfactory to the Secretary-General:

- (i) Two hundred dollars for a wife or a dependent husband, or 200 dollars for the dependent children of a staff member who is not entitled to credit for a wife or a dependent husband;
- (ii) One hundred dollars for dependent relatives, i.e. a dependent parent, or brother or sister, or a mentally or physically incapacitated child over 16 years of age.

(b) The maximum credit under paragraph (a) (i) shall be 200 dollars, and the maximum credit under paragraph (a) (ii) shall be 100 dollars. A credit shall not be granted under both paragraph (a) (i) and paragraph (a) (ii).

(c) A separate claim for the above-mentioned credits shall be made for each year. In the year in which the circumstances giving rise to the claim first occur, the credit shall be limited to the appropriate portion of that year.

(d) Where both husband and wife are on the staff of the United Nations, a credit under paragraph (a) (ii) shall not be granted to both of them.

(e) The Secretary-General may reduce the credits provided by this article in such cases where salaries are paid at locality rates which diverge widely from the Headquarters salary scales.

ARTICLE 5

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted shall be the amount of the children's allowance actually paid and included under article 1 as assessable income.