

(ii) Provisions under section 10; section 18, chapter II; section 20; and in respect of section 25 for items relating to public information;

(iii) Provisions under sections 24 and 25;

(b) To apply the reduction under section 34 to various sections of the budget;

(c) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to transfer credits between sections of the budget;

4. In addition to the appropriations voted by paragraph 1 above, an amount of \$US13,000 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.

*515th plenary meeting,
17 December 1954.*

891 (IX). Unforeseen and extraordinary expenses for the financial year 1955

The General Assembly

Resolves that, for the financial year 1955,

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 \$US 2 million if the Secretary-General certifies that they relate to the maintenance of peace and security or to urgent economic rehabilitation;

(b) Such commitments as are required for the *Ad Hoc* Commission on Prisoners of War;

(c) Such commitments as may be required for the United Nations Good Offices Commission on the treatment of people of Indian origin in the Union of South Africa;

(d) Such commitments as are required for the convening of an international conference on the peaceful uses of atomic energy;

(e) Such commitments not exceeding a total of \$US165,000 as are required for the purchase of Korean service medals;

(f) Such commitments not exceeding a total of \$US25,000 as are occasioned by the holding of an inter-governmental commodity conference;

(g) 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 by the calling of witnesses and the appointment of experts (Statute, Article 50),

(iii) By the maintenance in office of judges who have not been re-elected (Statute, Article 13, paragraph 3),

(iv) By the holding of sessions of the Court away from The Hague (Statute, Article 22),

(v) By the payment of travel and removal expenses of judges not re-elected, and travel and removal expenses of new members of the Court,

(vi) By the payment, as necessary, to judges of pensions not awarded prior to 15 July 1954,

and not exceeding \$24,000, \$25,000, \$40,000, \$75,000, \$4,000 and \$26,000 respectively under each of the above six headings;

(h) Such commitments not exceeding a total of \$18,000 as may be required in the event of the coming into force during 1955 of the Protocol³² for Limiting and Regulating the Cultivation of the Poppy Plant, the Production of, International and Wholesale Trade in, and Use of Opium;

(i) Such commitments not exceeding a total of \$15,000 as are occasioned by the convening of the international technical conference on the conservation of the living resources of the sea;

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

*515th plenary meeting,
17 December 1954.*

892 (IX). Working Capital Fund for the financial year 1955

The General Assembly

Resolves that:

1. The Working Capital Fund shall be maintained to 31 December 1955 at the amount of \$US21,500,000, to be derived:

(a) As to \$20,000,000 from cash advances by Members in accordance with the provisions of paragraphs 2 and 3 of the present resolution;

(b) As to \$1,500,000 by previous transfer from surplus account as follows:

(i) \$1,239,203, being the balance of surplus account as at 31 December 1950 not already applied against Members' assessments for 1951, in accordance with General Assembly resolution 585 A (VI) of 21 December 1951;

(ii) \$260,797, as part of the balance of surplus account as at 31 December 1951 not already applied against Members' assessments for 1952, in accordance with General Assembly resolution 676 (VII) of 21 December 1952;

2. Members shall make cash advances to the Working Capital Fund as required under paragraph 1 (a) above in accordance with the scale adopted³³ by the General Assembly for contributions of Members to the tenth 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 1954,

³² See United Nations publications, Sales No.: 1953.XI.6.

³³ See resolution 876 (IX), p. 37.

under General Assembly resolution 788 (VIII) of 9 December 1953, provided that, should such advance paid by any Member to the Working Capital Fund for the financial year 1954 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 tenth 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 resolution⁸⁴ 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 \$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. 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. In making such loans, which shall normally 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 \$1,500,000 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 \$500,000;

(e) Such sums not exceeding \$35,000 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. This amount may be increased with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions. 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.

*515th plenary meeting,
17 December 1954.*

⁸⁴ See resolution 891 (IX), p. 47.

893 (IX). Use of income derived from the Staff Assessment Plan

The General Assembly,

Having considered the report⁸⁵ of the Secretary-General entitled "Use of income derived from the Staff Assessment Plan" and the report⁸⁶ of the Advisory Committee on Administrative and Budgetary Questions thereon,

Having regard to the deliberations of the Fifth Committee on this subject during the ninth session of the General Assembly,

1. *Requests* the Secretary-General to continue his negotiations with those Member States which have not yet become Parties to the Convention on the Privileges and Immunities of the United Nations or adopted alternative measures under which appropriate relief would be granted to all United Nations officials in so far as national income taxation is concerned, and to submit a report thereon as soon as possible before the opening of the tenth session of the General Assembly, together with the comments of the Advisory Committee on Administrative and Budgetary Questions on that report;

2. *Decides* to postpone to the tenth session of the General Assembly further consideration of measures to be taken by the Assembly towards a solution of the problem.

*515th plenary meeting,
17 December 1954.*

894 (IX). Increase in the dependency credit under the Staff Assessment Plan for the staff at Headquarters

The General Assembly,

Recognizing that an inequity of treatment exists under the Staff Assessment Plan between staff members with dependants and those without dependants,

Resolves that, as a temporary measure, notwithstanding article 4 of General Assembly resolution 359 (IV) of 10 December 1949, the following dependency credits shall be given between 1 January 1955 and 31 December 1955 to staff members stationed at Headquarters or at Washington, D.C.:

(a) A credit at the rate of \$200 per annum shall be granted for a wife, or a dependent husband, or a dependent parent, brother or sister, or a dependent child, or a mentally or physically incapacitated child over 16 years of age;

(b) An additional credit at the rate of \$100 per annum shall be granted for each dependent child for whom credit has not been granted under paragraph (a) above.

*515th plenary meeting,
17 December 1954.*

⁸⁵ See *Official Records of the General Assembly, Ninth Session, Annexes*, agenda item 38, document A/C.5/584.

⁸⁶ *Ibid.*, document A/2799.