

2. There shall be set off against the assessment on Member States, subject to 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 \$12,688,736, comprising:

- (a) \$13,249,800, being the estimated staff assessment income for 1967;
- (b) Less \$664,900,<sup>29</sup> representing the decrease in the revised income from staff assessment for 1966;
- (c) \$103,836, being the excess of the actual income over the approved estimated income from staff assessment for 1965.

*1501st plenary meeting,  
20 December 1966.*

#### **2243 (XXI). Unforeseen and extraordinary expenses for the financial year 1967**

*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 1967, 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 maintenance in office of judges who have not been re-elected (Statute, Article 13, paragraph 3), not exceeding a total of \$50,000;
- (iv) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$75,000;
- (v) The payment of pensions and travel and removal expenses of judges not re-elected, and travel and removal expenses of new members of the Court, not exceeding a total of \$58,500;

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-second 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-second session of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

*1501st plenary meeting,  
20 December 1966.*

#### **2244 (XXI). Working Capital Fund for the financial year 1967**

*The General Assembly*

*Resolves* that:

1. The Working Capital Fund shall be established for the year ending 31 December 1967 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 1967;

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 1966 under General Assembly resolution 2127 (XX) of 21 December 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 2243 (XXI) of 20 December 1966 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 \$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;