

<i>Income section</i>	<i>(US dollars)</i>
PART II. Other income	
2. Funds provided from extra-budgetary accounts	734,000
3. General income	4,934,000
4. Revenue-producing activities	2,907,800
	8,575,800
TOTAL, PART II	8,575,800
	35,958,800
GRAND TOTAL	35,958,800

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, television services and the sale of publications, not provided for under the budget appropriations, shall be charged against the income derived from those activities.

*2116th plenary meeting
19 December 1972*

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FINANCING OF APPROPRIATIONS FOR THE FINANCIAL YEAR 1973

The General Assembly

Resolves that for the financial year 1973:

1. Budget appropriations totalling \$US 225,920,420 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 \$8,575,800, by income other than staff assessment for 1973 approved under resolution B above;

(b) As to \$1,238,198, by the amount available in surplus account for the financial year 1971;

(c) As to \$311,032, by contribution of new Member States for the financial years 1971 and 1972;

(d) As to \$215,795,390, by assessment on Member States in accordance with General Assembly resolutions 2654 (XXV) of 4 December 1970, 2762 (XXVI) of 8 November 1971 and 2961 A (XXVII) of 13 December 1972 on the scale of assessments for the financial year 1973;

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 \$27,897,264 comprising:

(a) \$27,383,000, being the estimated staff assessment income for 1973;

(b) \$514,264, being the excess of actual income from staff assessment over the approved estimate for 1971.

*2116th plenary meeting
19 December 1972*

3045 (XXVII). Unforeseen and extraordinary expenses for the financial year 1973

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 1973, 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;

(c) Such commitments to authorize the Secretary-General to draw on the Working Capital Fund in the amount of \$200,000 for emergency assistance in any one year, with a normal ceiling of \$20,000 per country in the case of any one disaster;

(d) Such commitments made in accordance with paragraph 1 of General Assembly resolution 2959 (XXVII) of 12 December 1972, not exceeding a total of \$25,000, as the Secretary-General certifies relate to assistance to Governments at their request in the elaboration of national preparations to meet natural disasters;

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

*2116th plenary meeting
19 December 1972*

3046 (XXVII). Working Capital Fund for the financial year 1973

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the year ending 31 December 1973 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 1973;

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

(a) Credits to Member States 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 Member States to the Working Capital Fund for the financial year 1972 under General Assembly resolution 2901 (XXVI) of 22 December 1971;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for 1972 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contribution payable by the Member State in respect of the financial year 1973;

5. 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 3045 (XXVII) of 19 December 1972 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 \$150,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of \$150,000 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;

6. 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 1973, 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.

*2116th plenary meeting
19 December 1972*

3047 (XXVII). Revenue-producing activities

The General Assembly,

Having examined the report of the Secretary-General on revenue-producing activities,⁴⁹ especially paragraph 26 thereof on services to visitors, and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁵⁰

Recalling the report of the Secretary-General on revenue-producing activities submitted to the General Assembly at its tenth session,⁵¹ in which he indicated that the revenue is not, nor should it be, the sole justification for such activities and that regard must be paid to other, and often overriding, purposes of the activities which are not always consonant with a purely financial approach to management questions,

Convinced of the public information value of the United Nations guided tours,

Mindful that the Office of Public Information is at present engaged in a serious effort to help build a positive public image of the United Nations,

Convinced that the guided tours play an important public relations role in the success of this operation,

Aware that thousands of visitors taking the guided tours every year acquire a better understanding of the United Nations and, in turn, spread a spirit of goodwill which is essential for the reinforcement of confidence in the Organization,

Concerned about the reduced public interest in the United Nations, as reported by the Secretary-General, and the steady decline in the number of visitors to the United Nations,

⁴⁹ A/C.5/1479.

⁵⁰ *Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 8A (A/8708/Add.1-30)*, document A/8708/Add.22.

⁵¹ *Ibid.*, *Tenth Session, Annexes*, agenda items 38 and 47, document A/C.5-623.