



United Nations

GENERAL ASSEMBLY

GENERAL

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Item 38 of the agenda

SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1949

Twenty-ninth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for the financial year 1949 submitted by the Secretary-General in document A/C.5/353.
2. The gross total of the items comprising the supplementary estimates is \$1,057,057.
3. The Secretary-General anticipates savings of \$1,340,105 on the original 1949 budget, and accordingly proposes to surrender a net amount of \$233,048, which, together with the sum of \$108,890 representing excess miscellaneous income for the year 1949, as estimated in document A/C.5/353, annex C, will be applied in reduction of Members' contributions to the 1950 budget of the United Nations.
4. On the details of the supplementary estimates, the Committee desires to offer the following observations:-

(1) Section 6: Investigations and Inquiries

The following estimates have been submitted:

(a) United Nations Plebiscite Mission

for Jammu and Kashmir

(b) Repatriation of Greek children

(c) Retroactive payment of travel and

subsistence expenses to alternate

members of the following commissions:

United Nations Commission for India

and Pakistan \$74,000

United Nations Commission for

Indonesia \$55,000

Total of supplementary requirements

less offsetting savings

Supplementary estimates for section 6

Dollars
(U.S.)

82,000

23,000

129,000

\$234,000

93,243

\$140,757

/Expenditures

Expenditures or obligations incurred in respect of items (a) and (b) have been the subject of previous consideration by the Fifth Committee in connexion with the Secretary-General's report on unforeseen and extraordinary expenses for 1949 (A/1007). Further, the Advisory Committee has made certain observations concerning the Plebiscite Mission for Jammu and Kashmir in paragraphs 4 and 5 of its eighteenth report of 1949 (A/1070).

As regards item (c), the Committee takes note of the fact that the Secretary-General in a note to the Security Council (S/1355) clearly indicated that the retroactive payment of travel and subsistence expenses to alternate members of the two Commissions is a matter for decision by the General Assembly. The pertinent paragraph of the note reads as follows:

".....the Security Council, in establishing the Committee of Good Offices for Indonesia in October 1947 and the Mediation Commission on the India-Pakistan question in April 1948, did not determine the necessity for alternates. In the light of this fact no funds for such retroactive payments to alternates for representatives to these commissions were provided by the General Assembly. If, however, the Security Council should approve such retroactive payments to alternates to these commissions, the Secretary-General would be obliged to submit estimates covering the cost to the forthcoming session of the General Assembly for its decision...." (S/1355).

The resolution (S/1401) which was subsequently adopted by the Security Council at its 448th meeting on 27 September 1949, constitutes a retroactive recognition of a need for alternate members which was not established in the original resolutions creating the commissions. In the opinion of the Advisory Committee, it is for consideration by the General Assembly whether such a proposal is compatible with the intent of its own resolution 231 (III) on the subject, the relevant paragraphs of which are as follows:

"2. Decides that travelling and subsistence expenses shall be payable out of United Nations funds to one representative of any Member participating in a commission of inquiry or conciliation instituted by the General Assembly or by the Security Council, subject to the proviso that an exception to this rule may be permitted on the decision of the organ concerned that an alternate for each member is necessary;

"3. Authorizes the Secretary-General to reimburse retroactively, on the basis of paragraph 2 above, travelling and subsistence expenses incurred by Members participating in existing commissions of inquiry or conciliation instituted by the General Assembly or the Security Council.

(ii) Section 15: Department of Conference and General Services

In considering the supplementary estimate of \$50,200, the Advisory Committee has had regard to the fact that \$203,000 was transferred in July 1949 from this section to sections 18 and 19 in connexion with the installation of simultaneous interpretation equipment. Consequently, the apparent deficit represents in reality an estimated saving of \$152,800 on section 15. The Committee would have expected that, on a budget of almost \$8,500,000, a further sum of \$50,200 could have been absorbed.

(iii) Section 17: Common Staff Costs

The supplementary estimate of \$866,100 comprises the following items

	Dollars (U.S.)
(a) Reimbursement of national income taxation paid or to be paid by staff members on salaries and allowances received from the United Nations in respect of the year 1949	820,000
(b) Reimbursement of State or local income taxation on salaries and allowances received from the United Nations in respect of the years 1946, 1947, 1948, 1949	218,000
(c) Travel and removal of staff and dependents (section 17, chapter I (i)) - deficit	33,500
(d) Contributions, Staff Pension Fund (section 17, chapter II (i)) - deficit	291,000
	total 1,362,500

LESS savings:-

(i) Reimbursement of national income taxation, 1948 (section 17, chapter I (iv))	surplus	\$330,000	
(ii) Surplus on other items in section 17		<u>166,400</u>	<u>496,400</u>
	net supplementary estimate for section 17		866,100

The bulk of the estimated expenditure under items (a) and (b) above is attributable to the fact that the United States of America has not yet acceded to the Convention on the Privileges and Immunities of the United Nations. Total expenditure under the 1949 budget in respect of the reimbursement of income taxation is estimated at \$1,188,000.

5. Subject to the above observations, the Advisory Committee recommends that the draft appropriation resolution attached as annex B to the present report be approved.

ANNEX A

Financial year 1949

	<u>Dollars</u> <u>(U.S.)</u>
Appropriations authorized under General Assembly resolution 252 (III), Part A, paragraph 1.	43,487,128
Miscellaneous income (General Assembly resolution 252 (III) - Part A, paragraph 2)	<u>4,794,550</u>
Net amount under General Assembly resolution 252 (III) Part A.	38,692,578
Supplementary estimates (A/C.5/353, schedule II)	<u>1,057,057</u>
	39,749,635
<u>Less:</u>	
Savings on the 1949 appropriations (A/C.5/353, schedule II)	\$1,340,105
Excess miscellaneous income for 1949 (A/C.5/353, annex C)	<u>108,890</u>
	<u>1,448,995</u>
Estimated net amount in respect of the year 1949, as revised in document A/C.5/353 -	<u>38,300,640</u>

ANNEX B

DRAFT RESOLUTION RELATING TO SUPPLEMENTARY ESTIMATES
FOR THE FINANCIAL YEAR 1949

The General Assembly

Resolves that for the financial year 1949:

1. The amount of \$US 43,487,128 appropriated by part A of resolution 252 (III) adopted on 11 December 1948, is reduced by \$283,048 as follows:

<u>Section</u>	<u>Amount appro- priated as adjusted under para. 4, part A, resolution 252 (III) dollars(US)</u>	<u>Supplementary appropriation increase or decrease dollars(US)</u>	<u>Revised amounts of appropriation dollars(US)</u>
1. The General Assembly and commissions and committees thereof.....	1,722,540	-	1,722,540
2. The Security Council and commissions and committees thereof.....	418,280	-238,260	180,000
3. The Economic and Social Council and commissions and committees thereof.....	433,180	- 68,180	365,000
3a. Permanent Central Opium Board and Drug Supervisory Body.	61,370	- 24,370	37,000
3b. Regional economic commissions	68,110	- 11,810	56,300
4. The Trusteeship Council and commissions and committees thereof.....	141,640	- 83,640	58,000
Total, Part I.....	2,845,120	-426,280	2,418,840
5. Special conferences.....	82,810	- 19,810	63,000
6. Investigations and inquiries	5,292,243	+140,757	5,433,000
Total, Part II.....	5,375,053	+120,947	5,496,000
7. Executive Office of the Secretary-General.....	491,600	- 37,600	454,000
8. Department of Security Council Affairs.....	797,070	- 47,070	750,000
9. Military Staff Committee secretariat.....	196,400	- 31,400	165,000
10. Department of Economic Affairs.....	2,475,575	- 10,575	2,465,000
11. Department of Social Affairs	1,476,755	- 55,755	1,421,000
12. Department for Trusteeship and Information from Non- Self-Governing Territories	964,240	- 79,240	885,000
13. Department of Public Information.....	3,254,760	-104,760	3,150,000
(a) Library services.....	452,300	-	452,300
14. Department of Legal Affairs.	567,110	- 52,110	515,000
15. Conference and General Services.....	8,260,800	+ 50,200	8,311,000

Section (Part III (Cont.))	Amount appropriated as adjusted under para.4, part A, resolution 252(III) dollars(US)	Supplementary appropriation increase or decrease dollars(US)	Revised amounts of appropriations dollars(US)
16. Administrative and Financial Services ...	1,646,420	- 85,420	1,561,000
17. Common staff costs.....	4,502,900	+866,100	5,369,000
18. Common services.....	2,181,700	-	2,181,700
19. Permanent equipment.....	505,090	-	505,090
Total, Part III..	27,772,720	+412,370	28,185,090
20. European Office.....	4,228,050	- 60,050	4,168,000
Total, Part IV...	4,228,050	- 60,050	4,168,000
21. Information centres (other than information services, European Office).....	806,040	- 46,040	760,000
Total, Part V....	806,040	- 46,040	760,000
22. Economic Commission for Asia and the Far East.....	647,660	-122,660	525,000
23. Economic Commission for Latin America	405,550	-	405,550
Total, Part VI....	1,053,210	-122,660	930,550
24. Hospitality.....	20,000	-	20,000
Total, Part VII..	20,000	-	20,000
25. Advisory social welfare functions.....	656,900	- 20,300	636,600
Total, Part VIII	656,900	- 20,300	636,600
26. Cost of the adoption of Spanish as a working language.....	-	-	-
Total, Part IX..	-	-	-
27. Salaries and expenses of members of the Court..	375,000	- 34,000	341,000
28. Salaries, wages and expenses of the Registry.....	205,000	- 14,000	191,000
29. Common services.....	60,000	- 11,000	49,000
30. Permanent equipment.....	10,000	- 2,000	8,000
Total, Part X...	650,000	- 61,000	589,000

/31. Cost of converting

<u>Section</u>	Amount appro- priated as adjusted under para.4, part A <u>resolution 252(III)</u> dollars(US)	Supplementary appropriation increase or decrease <u>dollars(US)</u>	Revised amounts of appropriation <u>dollars(US)</u>
31. Cost of converting salaries and allowances from net to gross and increase in head- quarters cost-of-living allowances.....	80,035	- 80,035	-
Total, Part XI...	80,035	- 80,035	-
Grand Total.....	43,487,128	-283,048	43,204,080
32. Global reduction on provisions for contract- ual printing.....	-	-	-
Grand Total after Reduction	<u>43,487,128</u>	<u>-283,048</u>	<u>43,204,080</u>

2. Miscellaneous income to be appropriated in aid of the above expenditures, which was estimated at \$US 4,794,550 by paragraph 2, part A of resolution 252(III), is hereby increased by \$108,890 and estimated at \$4,903,440.

3. Amounts not exceeding the above appropriations shall be available for the payment of obligations in respect of goods supplied and services rendered during the period 1 January 1949 to 31 December 1949.
