

SEVENTH REPORT OF 1948 OF THE ADVISORY COMMITTEE  
ON ADMINISTRATIVE AND BUDGETARY QUESTIONSSupplementary Estimates for the financial year 1948

1. The Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for 1948 submitted by the Secretary-General in document A/C.5/247.

2. The gross total of the items comprising the supplementary estimates is \$5,702,479.21 inclusive of an amount of \$1,067,535.21 required for the liquidation of Members' credits upon the transfer of the League of Nations assets. The item is included in these estimates in virtue of the Common Plan (A/18/Add.1) approved by General Assembly resolution 24 (I) of 12 February 1946, which provides that these credits shall begin to be available not later than 31 December 1948.

The Secretary-General anticipates savings of \$1,487,812 on the original 1948 budget, and accordingly requests an additional appropriation of \$4,214,667.21. From this sum the following items are to be deducted:

Dollars

(US)

(i) Casual revenue estimated not to exceed \$700,000 in 1948	\$700 000 00
(ii) Adjustments as provided by Financial Regulation No. 17:	
Savings on appropriations for 1947	1 326 326 79
Excess miscellaneous income for 1947	118 847 37
Savings in liquidation of 1946 obligations	118 858. 65
	<u>\$2 264 032 81</u>

In consequence, the sum to be levied as additional contributions from Members in respect of 1948 would be \$1,950,634.40. On the basis, however, of the draft resolution proposed in the report of the Secretary-General on the transfer of the assets of the League of Nations (A/604, paragraph (c)), credits to an amount of \$1,067,535.21 arising as a result

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of the transfer of the material assets of the League of Nations will be applied against the assessments of Members entitled thereto.

3. The Advisory Committee recommends that the draft appropriation resolution attached as Annex B to document A/C.5/247 be approved.
4. In view of the fact that almost the whole of the supplementary estimates in respect of unforeseen and extraordinary expenses relates to overseas missions, the Committee deems it appropriate to record certain relevant observations.
5. It appears to the Committee that the figures of expenditure for such missions show a progressive growth, and that there is further need to affirm certain general principles of financial and policy control.
6. The Committee has in certain cases noticed expenditures which appear to show a tendency on the part of field missions to transcend the policy laid down in the relevant resolution.
7. It seems desirable that, when designating prospective members of field missions, Member Governments should, wherever possible, ensure that the persons chosen should, apart from their general competence, be conversant with United Nations policy and practice.
8. In addition, the Committee would suggest that each member of a mission should be briefed with the terms of reference, and the historical background and purpose of the mission.

As regards the secretariat of a mission, there is need to define clearly the lines of authority, both financial and administrative, to issue explicit instructions to the Executive Secretary and his subordinate staff and, as a long-term policy, to arrange for the adequate training of secretaries of commissions, as representing an essential requirement in the Organization.

9. The Committee has taken note of several cases in which commissions have moved from their headquarters to distant places, for the sole purpose of preparing their report. While in certain circumstances this may be justified, it should be pointed out that the practice involves the Organization in heavy expenditure for the travel of members and Secretariat staff and cannot, as a steadily growing tendency, be defended.
10. In view of the extent of the expenditure on the Palestine Mission, the Advisory Committee has thought it well to show in the Annex prepared by the Secretary-General at its request, the structure now adopted for administrative and financial control. It is the view of the Committee that this control machinery should prove adequate to the needs but, at its next session, it proposes to call for a full report of the working not only of this mission, but of other missions in the field.

UNITED NATIONS MEDIATOR'S MISSION  
ADMINISTRATION AND FINANCIAL CONTROLS

(Chart prepared by the Secretary-General at the request of the Advisory Committee on Administrative and Budgetary Questions.)

Chart showing the basic organizational structure of the Mission in the field:

