



Seventh session  
Agenda item 41

## SUPPLEMENTARY ESTIMATES FOR 1952

Eleventh report of the Advisory Committee on Administrative and Budgetary Questions to the seventh session of the General Assembly

1. The Advisory Committee on Administrative and Budgetary Questions has considered a report by the Secretary-General (A/C.5/507) submitting the supplementary estimates for 1952.
2. In its corresponding report on the 1951 supplementary estimates<sup>1/</sup> the Advisory Committee recommended that the transfer of funds between appropriation sections should be governed by a procedure whereby the General Assembly would be enabled to take cognizance of cases in which funds are utilized for projects not previously submitted for its approval. Effect has been given to this recommendation in the Secretary-General's report; it contains in table II a summary of actual expenditure or requirements for which no provision was made in the 1952 appropriations,<sup>2/</sup> together with explanatory notes in annex A.

<sup>1/</sup> A/2006, paragraph 6, Official Records of the General Assembly, Sixth Session, Annexes, agenda item 40.

<sup>2/</sup> It may, however, be noted that, in respect of certain of the items in table II specific authority was granted to the Secretary-General under General Assembly resolutions 584 (VI) and 585 (VI) of 21 December 1951 and 4 February 1952 relating to unforeseen and extraordinary expenses and to the Working Capital Fund for the financial year 1952.

3. The total supplementary provision for 1952 proposed by the Secretary-General is \$2,442,420 (gross). This figure is arrived at in the following manner:

	\$	\$
Amount appropriated for 1952 by the General Assembly (resolution 583 (VI)) .....	48,096,780	
Estimated additional requirements for 1952 for which provision was made in the above appropriation .....	830,480	
<u>Less:</u> anticipated savings on the 1952 appropriations .....	534,970	
	\$295,510	
Estimated additional requirements for 1952 in respect of activities not covered by the appropriations .....	2,146,910	2,442,420
Revised 1952 appropriation ..		\$50,539,200

4. The following table covering the years 1951 and 1952 is submitted for the purpose of comparison:

	<u>Secretary-General's original estimates</u>	<u>Appropriation</u>	<u>Supplementary estimates</u>	<u>Revised appropriation</u>
	\$	\$	\$	\$
1951:	45,450,800	47,798,600	1,126,900	48,925,500
1952:	46,568,300	48,096,780	2,442,420	50,539,200

5. As regards the estimated additional requirements for 1952, the total of \$2,442,420 includes \$1,650,000 under section 17 (Common staff costs) for the reimbursement of national income taxes paid or to be paid by certain United Nations staff members. Authority for such reimbursement, in respect of the year 1952 or in respect of prior years for which reimbursement has not been made, is granted in General Assembly resolution 585 A (VI) of 21 December 1951.

6. Actual expenditure for this purpose during the six years 1946 to 1951 amounted to \$5,445,862, making with the proposed provision of \$1,650,000 a total of \$7,095,862 expended or committed for the reimbursement of staff members for national income taxation. The comments of the Advisory Committee on this question are contained in its first report to the seventh session of the General Assembly.<sup>3/</sup>
7. An amount of \$2,350,300 was authorized under section 5 (Investigations and inquiries) of the 1952 budget in respect of mission activities foreseen at the date of appropriation. If activities not foreseen are excluded, the anticipated deficit (\$15,000) on the section as a whole is relatively small. But substantial additional provision has been or will be required for three of the United Nations missions as shown in the summary table appended to paragraph 15 of the Secretary-General's report. The Advisory Committee was informed that, while every effort is made to keep within the over-all appropriation for section 5, strict adherence to chapter totals would create serious difficulties. Accordingly, the Committee makes no recommendation to vary the discretion of the Secretary-General as regards the transfer of credits within appropriation sections. It suggests, however, that firm instructions should be issued to all Principal Secretaries that, save in exceptional circumstances, no increase in the approved total for the mission can be sanctioned; that any unavoidable expansion in activities should be offset by reductions in other areas of the mission's work; and that, with a view to adhering to the ceiling figure, administrative costs should, where necessary, be revised in the course of the year. An assurance was given to the Committee that early in 1953 either the Director or the Deputy Director of Finance will carry out a tour of United Nations missions, for the specific purpose of reviewing administrative and financial arrangements and, if indicated, introducing stricter methods of control.
8. Additional requirements for section 15 (Conference and General Services) are estimated at \$58,060, due to increases in temporary assistance in the Bureau of General Services (\$76,000) in connexion with the Headquarters furniture programme, and in the United Nations Postal Administration (\$92,250) in connexion with new stamp issues. The Committee considers that on both the latter items less costly

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<sup>3/</sup> A/2157, paragraphs 41 - 50, Official Records of the General Assembly, Seventh Session, Supplement No. 7.

arrangements would have been possible; in the former case replacement of the old furniture was not a matter of urgency; in the latter case the new issues, if spread over a longer period, would enable the necessary preparatory work to be done in such a way as to obviate heavy demands for temporary additional staff. Indeed, a part of the work could be distributed among existing personnel of the Secretariat. As regards the offsetting surplus of \$110,190, which arises on the items for established posts and overtime in the Bureau of Documents, account should be taken of the fact that, because of difficulties in recruiting qualified French translators for Headquarters, some 15,000 pages of French translation have been transferred during 1952 to the Geneva Office.

9. A sum of \$28,000 is estimated as the additional provision under section 16 (Administrative and Financial Services) for overtime and night differential payments arising out of the establishment of forty new posts of guard in the Buildings Management Service. The Advisory Committee is not as yet satisfied that security arrangements are provided at minimum cost. It understands, however, that with the completion of the Headquarters, a review of the staffing of the guard force is now being undertaken, with particular reference to actual needs under the conditions prevailing during an Assembly session. At present, guards are compensated solely in cash for required overtime work, but the Committee suggests that consideration might be given during 1953 to the introduction of a system of compensatory time off similar to that in force for other staff members in the General Service category.

10. As regards annex D to the Secretary-General's report, in which the Secretary-General relating to advances made during 1952 in accordance with the terms of General Assembly resolutions 584 (VI) and 585 (VI), the Advisory Committee notes that the outstanding balance of loans made during 1948 and 1949 to the Interim Commission of the International Trade Organization stood on 30 September 1952 at over \$233,000. It is, however, hoped that negotiations now proceeding between the General Agreement on Tariffs and Trade Conference and ICITO may lead to the repayment, during the early part of 1953, of these advances.

11. Subject to the above observations, the Advisory Committee recommends that the amount of \$US48,096,780 appropriated for the financial year 1952 under General Assembly resolution 583 (VI) of 21 December 1951 should be increased by \$2,442,420 to the figure of \$50,539,200.