

together with supplementary appropriations for 1974-1975 totalling \$US 6,517,000⁷⁶ shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(a) \$8,370,150 being half of the estimated income other than staff assessment approved for the biennium 1976-1977 under General Assembly resolution 3539 B (XXX);

(b) \$1,242,000 being the revised income other than staff assessment for 1974-1975;

(c) \$365,902 being contributions of new Member States for 1974-1975;

(d) \$369,445,848 being the assessment on Member States in accordance with General Assembly resolution 3062 (XXVIII) of 9 November 1973 on the scale of assessments for the years 1974, 1975 and 1976;

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 share of the Tax Equalization Fund in a total amount of \$US 49,125,000 consisting of:

(a) \$50,776,000 being half of the estimated staff assessment income approved for the biennium 1976-1977 under General Assembly resolution 3539 B (XXX);

(b) Less \$1,651,000 being the reduction in the revised income from staff assessment for 1974-1975.

2444th plenary meeting
17 December 1975

⁷⁶ Resolution 3531 (XXX).

3540 (XXX). Unforeseen and extraordinary expenses for the biennium 1976-1977

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 biennium 1976-1977, provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of \$US 2 million in any one year of the biennium 1976-1977, 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 \$100,000;

(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 \$50,000;

(iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$150,000;

(iv) The maintenance in office of judges who have not been re-elected (Statute, Article 13, paragraph 3), not exceeding a total of \$60,000 in 1976;

(v) The payment of pensions and travel and removal expenses of retiring judges, and travel and removal expenses of new members of the Court, not exceeding a total of \$137,000 in 1976, and the payment of pensions of retiring judges not exceeding a total of \$113,000 in 1977;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its thirty-first and thirty-second sessions 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 either the thirty-first or the thirty-second session of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

2444th plenary meeting
17 December 1975

3541 (XXX). Working Capital Fund for the biennium 1976-1977

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the biennium 1976-1977 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 biennium 1976-1977;

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 biennium 1974-1975 under General Assembly resolution 3197 (XXVIII) of 18 December 1973;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1974-1975 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 contributions payable by the Member State in respect of the biennium 1976-1977;

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