

UNITED NATIONS
GENERAL
ASSEMBLY



Distr.
GENERAL

A/8985/Add.1 and Corr.1
19 December 1972

ORIGINAL: ENGLISH

Twenty-seventh session
Agenda item 73

BUDGET ESTIMATES FOR THE FINANCIAL YEAR 1973

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Oleg PASHKEVICH (Byelorussian Soviet Socialist Republic)

1. Under agenda item 73, the Fifth Committee considered the budget estimates for the financial year 1973. The Committee recommends a gross appropriation of \$225,920,420 and an estimate for income (other than income derived from staff assessment) of \$8,575,800. The net expenditure for 1973 is thus estimated at \$217,344,620.
2. As regards the Working Capital Fund, the Committee recommends that the Fund should be maintained for 1973 at the level of \$40 million.
3. The Committee also recommends an estimate of \$27,383,000 as staff assessment for transfer in the course of 1973 to the Tax Equalization Fund from which credits are distributed to Member States in accordance with General Assembly resolution 973 (X) of 15 December 1955.
4. For its examination of the budget proposed for 1973, the Committee had before it, as basic documents, the 1973 budget estimates submitted by the Secretary-General^{1/} and the related report of the Advisory Committee on Administrative and Budgetary Questions.^{2/} Revised estimates for various appropriation sections were considered on the basis of subsequent reports of the Secretary-General and the Advisory Committee.

^{1/} Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 6 (A/8706).

^{2/} Ibid., Supplement No. 8 (A/8708 and Corr.1).

Revenue-producing activities

5. During its first reading of income section 4 (Revenue-producing activities) at its 1552nd and 1553rd meetings, on 14 December 1972, the Committee considered the report of the Secretary-General on revenue-producing activities (A/C.5/1479) submitted in response to requests from several delegations for information, additional to that provided in the budget estimates for 1973, on the revenue-producing activities dealt with under income section 4 of the estimates. In his report the Secretary-General also gave some indication to Member States of the revenue that was likely to accrue to the Organization under the heading of revenue-producing activities over the next four to five years. The Committee had before it also the related comments of the Advisory Committee on Administrative and Budgetary Questions (A/8708/Add.22).

6. The Chairman of the Advisory Committee introduced the report of the Advisory Committee (A/8708/Add.22) at the 1552nd meeting, commenting briefly on certain factors emerging from the Secretary-General's report in respect of existing revenue-producing activities as well as on three possible new activities which had been suggested by delegations during the general debate on the budget estimates for 1973, namely, a United Nations world-wide lottery, the issuance of United Nations coins and the establishment of a special United Nations Fund.

7. In the course of the discussion which followed various observations were made by delegations with respect to the existing revenue-producing activities as well as to the possibility of adding new ones. considerable attention was focused, however, on the observations of the Secretary-General in paragraphs 26 to 28 of his report (A/C.5/1479) regarding the decline in income derived from guided tours at Headquarters, which, he noted, was attributable both to the recession of the tourist industry in New York and to a somewhat reduced public interest in the United Nations itself. Delegations commenting on this service to visitors endorsed the comment of the Secretary-General in paragraph 4 of his report (A/C.5/1479) that profit was not the primary consideration in undertaking revenue-producing activities in the United Nations and stressed the need for improving the public image of the Organization. Those delegations felt that the guided tours played an important public relations role and should be strengthened and made as attractive as possible in order to serve that purpose.

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8. At the 1552nd meeting, the representative of the Philippines, on behalf of the delegations of India, Lebanon, Pakistan and the Philippines, introduced a draft resolution (A/C.5/L.1101), in the preambular paragraphs of which, inter alia, the public information value of the United Nations guided tours was stressed and the operative paragraphs of which read as follows:

"1. Affirms the Secretary-General's view that the guided tours are conceived primarily as a public information service and as a means of informing visitors of the aims and activities of the United Nations;

"2. Requests the Secretary-General to take appropriate measures to strengthen the operation of the Public Services of the Office of Public Information in order to increase their effectiveness."

The delegation of Peru also joined the list of sponsors of draft resolution A/C.5/L.1101.

9. One delegation expressed concern with regard to the catering facilities available to the United Nations Correspondents Association (UNCA) Club. Referring to a memorandum which had recently been addressed to the Secretary-General by UNCA on that subject, that delegation was of the opinion that UNCA catering facilities should be maintained exclusively for the correspondents accredited to the United Nations. Other delegations concurred in that view.

Decisions of the Committee

10. At its 1553rd meeting, the Committee decided, without objection, to approve the five-Power draft resolution (A/C.5/L.1101) (see para. 67 below, draft resolution V).

11. At the same meeting, the Committee decided, by 42 votes to 2, with 25 abstentions, to include in the present report the following paragraph proposed by the delegation of Ghana during the general debate on the budget estimates for 1973, including the addition of a small oral amendment:

"The Fifth Committee requests the Secretary-General to undertake an evaluation of a world-wide United Nations lottery as a potential source of revenue. Such a study should include the political, cultural, legal and administrative problems involved and be subject to the provisions of paragraph 11 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/8708/Add.22)."

Section 5. Travel of staff - Joint Inspection Unit report
on the use of travel funds in the United Nations

12. In the course of its first reading of section 5 (Travel of staff), the Committee considered the report of the Joint Inspection Unit on the use of travel funds in the United Nations (A/8900) at its 1553rd, 1554th and 1556th meetings, on 14, 15 and 16 December respectively. It had before it for its consideration of this item the report of the Joint Inspection Unit (A/8900), the note by the Advisory Committee on Administrative and Budgetary Questions (A/8900/Add.1) transmitting the comments of the Secretary-General on the report of the Joint Inspection Unit, as well as the related report of the Advisory Committee (A/8900/Add.2).

13. The Joint Inspection Unit summarized its main recommendations on the subject in chapter VII of its report (A/8900), and the Secretary-General, in his report (see A/8900/Add.1), addressed his comments to each of these recommendations in turn. In its report (A/8900/Add.2) the Advisory Committee also dealt separately with each main recommendation, with the exception of recommendations 6 and 7 dealing with travel of staff to attend meetings and travel of staff on other official business respectively, which are similar in content and were considered by the Advisory Committee simultaneously.

14. Statements, as well as replies to questions raised by delegations in the course of discussion, were made before the Committee by the Chairman of the Advisory Committee and the representative of the Secretary-General at the 1543rd and 1544th meetings.

15. The various comments made by delegations during the discussion of the recommendations of the Joint Inspection Unit (A/8900) are reflected in the summary records of the relevant meetings.

16. At the 1554th meeting, the representative of Brazil introduced the following draft resolution (A/C.5/L.1104) on behalf of the delegations of Brazil, Ghana, Pakistan and the United Republic of Tanzania:

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"The General Assembly,

"Having considered the reports of the Joint Inspection Unit (A/8900), of the Secretary-General (A/8900/Add.1) and of the Advisory Committee on Administrative and Budgetary Questions (A/8900/Add.2) on the use of travel funds in the United Nations,

"1. Confirms its resolution 2245 (XXI) of 20 December 1966, in connexion with the Inspector's recommendations 1 and 2 (paragraphs 4 to 8 of document A/8900/Add.2);

"2. Decides that the recommendation of the Advisory Committee on Administrative and Budgetary Questions with respect to sea travel on home leave (paragraph 16 of document A/8900/Add.2) be implemented from January 1974;

"3. Concurs with the observations and conclusions of the Advisory Committee on Administrative and Budgetary Questions with regard to the Inspector's recommendations 3 to 10 (paragraphs 8 to 18 of document A/8900/Add.2)."

17. At the 1556th meeting, the representative of the United Republic of Tanzania announced some oral amendments to draft resolution A/C.5/L.1104 on behalf of the sponsors, as a result of which the operative paragraphs read as follows:

"1. Confirms its resolution 2245 (XXI) of 20 December 1966, in connexion with the Inspector's recommendations 1 and 2 (paragraphs 4 to 8 of document A/8900/Add.2);

"2. Concurs with the observations and conclusions of the Advisory Committee on Administrative and Budgetary Questions with regard to the Inspector's recommendations 3 to 10 (paragraphs 9 to 18 of document A/8900/Add.2);

"3. Decides that the recommendation of the Advisory Committee on Administrative and Budgetary Questions with respect to sea travel on home leave (paragraph 16 of document A/8900/Add.2) be implemented from 1 January 1974."

Decision of the Committee

18. At its 1556th meeting, the Committee decided, by 77 votes to none, with 3 abstentions, to approve draft resolution A/C.5/L.1104 (see para. 67 below, draft resolution VI).

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19. In explanation of vote some delegations stated that they had supported draft resolution A/C.5/L.1104 on the understanding that operative paragraph 1 of that resolution did not preclude future study of recommendation 2 of the Inspector's report (A/8900) as recommended by the Advisory Committee in paragraph 7 of its report (A/8900/Add.2).

20. One delegation suggested that the report of the Joint Inspection Unit on the use of travel funds in the United Nations be included in the documentation for the agenda of the Fifth Committee at the twenty-eighth session of the General Assembly.

Section 7. Construction, alteration, improvement
and major maintenance of premises

Accommodation at Headquarters

21. The Committee discussed the question of accommodation at Headquarters at its 1555th and 1556th meetings on 15 and 16 December 1972 respectively, during its first reading of section 7 (Construction, alteration, improvement and major maintenance of premises).

22. For its consideration of this item, the Committee had before it the report of the Secretary-General on office accommodations at Headquarters (A/C.5/1458 and Corr.1 and 2 and Add.1); the report of the Secretary-General on rental of office space at Headquarters (A/C.5/1462); and the related comments of the Advisory Committee on Administrative and Budgetary Questions on both subjects (A/8708/Add.17).

23. In his report on office accommodations at Headquarters (A/C.5/1458 and Corr.1 and 2 and Add.1), submitted pursuant to General Assembly resolution 2895 (XXVI), the Secretary-General dealt with the long-term problem of office accommodations at New York Headquarters and presented various possibilities for its solution.

24. In section II of the report, the Secretary-General outlined the considerations which he felt were relevant to the question of the relocation of staff; the possible locations to which staff could be transferred; and the possibilities existing in New York for the long-term accommodation of staff which must be located there.

25. In light of those considerations and of the current office space situation in New York (A/C.5/1458, paras. 9-13), the Secretary-General considered that there were two alternatives open to the Organization (A/C.5/1458, para. 14):

(a) To move from New York to other locations a sufficiently large number of staff to permit consolidation and future containment of the balance of the New York staff within the existing complex of Headquarters buildings; or

(b) To move a lesser number of staff from New York to other locations and to provide for the balance premises in proximity to the Headquarters which would be rented, purchased or constructed.

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26. The Secretary-General dealt with the possible locations to which units of the Secretariat could be transferred, the availability of space at existing United Nations offices outside New York and the costs involved for such relocations from New York in sections VI and VII of his report.

27. In section VIII (A/C.5/1458 and Corr.1 and 2 and Add.1) the Secretary-General outlined the following possibilities for providing additional office space at Headquarters: construction at the south end of the Headquarters site; construction elsewhere on the Headquarters site; purchase of an existing building; and a proposal by the United Nations Development Corporation which would offer office space to the United Nations in a new building, to be completed by mid-year 1975 as part of a project at 44th Street and First Avenue, either on a rental basis or on a "rental-conditional option to purchase" basis. The proposal made by the United Nations Development Corporation is analysed by the Secretary-General in paras. 54 to 65 of his report. In paragraph 66, he stated that should the General Assembly opt for the proposal of the United Nations Development Corporation, a decision would be required at the current session, if the possibility of buying into the building for \$21.5 million was to be taken up.

28. The Advisory Committee, in paragraph 7 of its report (A/8708/Add.17), commenting on the question of the relocation of staff outside New York, called attention to the considerations which the Secretary-General stated he believed should serve as a guide as to whether to locate units of the Secretariat outside New York (A/C.5/1458, para. 5 (a) to (d)). The Advisory Committee felt that the General Assembly might wish to consider whether, bearing in mind its past decisions, those considerations properly reflected the views of the membership as a whole and thus would provide a framework for future action. In the same context, with reference to relocating Secretariat units in new locations where major United Nations offices did not exist, the Advisory Committee stated, in paragraph 9 of its report, that the Secretary-General had not indicated whether in fact offers of host Government assistance could be expected, and that it was therefore not possible to weigh the relative costs or advantages of placing Secretariat units in new locations. The Advisory Committee also observed that in his discussion of possible new construction, the Secretary-General had limited himself to possibilities in New York and thus seemed to have dealt only marginally with some of the matters referred to him for study by the General Assembly in resolution 2618 (XXIV), and

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that, consequently, it would be difficult at this time to resolve on a long-term basis the space difficulties at Headquarters. It did believe, however, that the Assembly could and should act to provide partial relief by relocating selected elements of the Secretariat in 1973 from New York to Geneva and by consolidating the situation in New York, where a large number of staff was presently dispersed in rental premises.

29. With regard to the relocation of some Secretariat units to the Palais des Nations in Geneva, the Advisory Committee, in paragraph 13 of its report (A/8708/Add.17), endorsed the suggestion made by the Secretary-General in his report on rental of office space at New York Headquarters (A/C.5/1462) that, as a partial solution to the immediate problem of acute shortage of space at Headquarters, the Division of Human Rights, consisting of 70 persons, would be transferred to the Palais des Nations without detriment to the effective execution of its functions.

30. Concerning the four alternatives presented by the Secretary-General for consolidating rented office space in New York (para. 28 above), the Advisory Committee did not believe it realistic at this stage to pursue the first three alternatives and confined its comments to the possibility of participation by the United Nations in the building which the United Nations Development Corporation planned to erect opposite the Headquarters complex (A/8708/Add.17, paras. 17-24). The Advisory Committee suggested that the Secretary-General might be authorized to negotiate a rental agreement, without commitment to acquisition, and to report to the Assembly at its twenty-eighth session on the possibility of securing eventual ownership by an option to buy or other means.

31. The Chairman of the Advisory Committee on Administrative and Budgetary Questions introduced the report containing the observations and suggestions of the Advisory Committee on the item under consideration at the 1555th meeting. At the same meeting, the Under-Secretary-General for Administration and Management described in detail the office space problem at Headquarters and outlined the main conclusions of the Secretary-General in his reports (A/C.5/1458 and Corr.1 and 2 and Add.1 and A/C.5/1462). The Under-Secretary-General summarized the action which the Secretary-General hoped the General Assembly would take as follows: to rent additional space in New York on a short-term basis; to arrange the transfer of the Division of Human Rights to the Palais des Nations, Geneva during 1973; to arrange the transfer of other Headquarters staff to Geneva; to confirm the United Nations

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option on the available part of the premises to be vacated in Geneva by the International Labour Organisation (ILO) and the General Agreement on Tariffs and Trade (GATT); and to conclude an agreement with the United Nations Development Corporation to rent space in its proposed building on the best terms that could be negotiated.

32. At the 1555th meeting, the delegation of Cuba proposed the inclusion of a paragraph in the report of the Committee on this item the text of which would have the General Assembly decide, inter alia, to defer consideration of the question of office accommodation at Headquarters until its twenty-eighth session. The comments made by delegations in the course of debate on this question are reflected in the summary records of the 1555th and 1556th meetings of the Committee.

Decisions of the Committee

33. At its 1556th meeting, the Committee, by 35 votes to 32, with 14 abstentions, approved the inclusion of the following paragraph in its report, as proposed by the delegation of Cuba:

"Taking into consideration document A/C.5/1458, section II A, paragraph 5 (d), and document A/8708/Add.17, paragraphs 8 and 9, the General Assembly decides to defer consideration of the question 'Office accommodation at Headquarters' until its twenty-eighth session in order to enable the Secretary-General to submit a complete report on the various proposals of Member States - including the developing countries - concerning the location of offices of the Secretariat in their cities. The said report should be prepared in accordance with General Assembly resolutions 2618 (XXIV) and 2895 (XXVI), so as to comply with the requests to the Secretary-General in those resolutions and to provide Member States with a sufficient number of options, including all available information, in order to facilitate a decision. This decision is taken without prejudice to the Secretary-General's proposal regarding the transfer of the personnel of the Division of Human Rights in 1973."

✓ 34. The Committee also agreed, without objection, to recommend to the General Assembly that it endorse the suggestions and recommendations contained in paragraphs 6, 13-15, 25 and 26 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/8708/Add.17).

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Programme of major maintenance of and improvements to the Palais des Nations,
Geneva, and extension of the Palais des Nations

35. At its 1555th and 1556th meetings, the Committee considered the report of the Secretary-General (A/C.5/1444) on the progress programme of major maintenance of and improvements to the Palais des Nations, Geneva, as well as his report (A/C.5/1445) on the extension of the Palais des Nations. The comments of the Advisory Committee on Administrative and Budgetary Questions on the programme of major maintenance of and improvements to the Palais des Nations, Geneva, were contained in document A/8708/Add.6.

36. At the 1555th meeting of the Committee, the Chairman of the Advisory Committee introduced the Advisory Committee's report on the programme of major maintenance of and improvements to the Palais des Nations and commented on the report of the Secretary-General on the question of the extension of the Palais des Nations.

Decisions of the Committee

37. At its 1556th meeting, the Fifth Committee decided, without objection, to recommend to the General Assembly that it take note of the reports of the Secretary-General (A/C.5/1444 and A/C.5/1445) and of the Advisory Committee on Administrative and Budgetary Questions (A/8708/Add.6), and that it endorse the comments and recommendations contained in paragraphs 3 to 6 of the report of the Advisory Committee.

United Nations accommodation in Addis Ababa,
Bangkok and Santiago

38. At its 1555th and 1556th meetings, the Committee considered the report of the Secretary-General (A/C.5/1461) dealing with the current status of the construction projects in Addis Ababa and Bangkok; the report also included information concerning the programme of alterations and improvements and proposed construction in Santiago. The related comments of the Advisory Committee on Administrative and Budgetary Questions were contained in document A/8708/Add.11.

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Decision of the Committee

39. At its 1556th meeting, the Committee decided, without objection, to recommend to the General Assembly that it take note of the reports of the Secretary-General (A/C.5/1461) and of the Advisory Committee on Administrative and Budgetary Questions (A/8708/Add.11) on the United Nations accommodation in Addis Ababa, Bangkok and Santiago.

Report of the Joint Inspection Unit on
trust funds of the United Nations

40. For its consideration of this item the Committee had before it the report of the Joint Inspection Unit on trust funds of the United Nations (A/8840); the related report containing the comments of the Secretary-General and of the Administrator of the United Nations Development Programme (A/8840/Add.1); the related report of the Advisory Committee on Administrative and Budgetary Questions (A/8840/Add.2); and the comments of the Secretary-General of the Inter-Governmental Maritime Consultative Organization (A/8840/Add.3).

41. At its 1554th meeting, the Fifth Committee decided, without objection, to recommend to the General Assembly that it defer consideration of this item to the twenty-eighth session of the General Assembly.

Electronic data processing and information systems
in the United Nations family of organizations

42. At its 1556th meeting, the Committee decided, without objection, to recommend to the General Assembly that it defer consideration of the report of the Secretary-General (A/C.5/1475) on electronic data processing and information systems in the United Nations family of organizations until its twenty-eighth session, with the understanding that the report would be brought up to date at that time.

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Report of the Special Committee on the Financial
Situation of the United Nations

43. The report of the Special Committee on the Financial Situation of the United Nations^{3/} was considered by the Committee at its 1534th, 1541st, 1544th, 1546th to 1548th, 1550th, 1552nd, 1554th and 1556th meetings, from 22 November to 16 December.

44. The Special Committee on the Financial Situation of the United Nations was established by the General Assembly at its 2031st plenary meeting during the twenty-sixth session, on the proposal of its President, and was charged with submitting to the Assembly at its current session suggestions and concrete proposals for resolving the financial situation of the United Nations.

45. The report resulting from the deliberations of the Special Committee was introduced to the Committee in separate oral statements by the Rapporteur and by the Chairman of the Special Committee, respectively, at the 1534th meeting of the Fifth Committee.

46. In its report the Special Committee stated that it had generally organized its work into three areas: the cash liquidity situation; the development of a sound and agreed budget and financing structure from which there would be no withholding in the future; and the elimination and financing of the past deficit.

47. As far as the cash liquidity situation was concerned, the Special Committee had reviewed the pattern and estimated timing of the payments of contributions by Member States to the regular budget and decided to request the Secretary-General to bring the acute liquidity situation of the Organization to the attention of all Member States and to appeal urgently to those Member States which had not done so to settle their accounts at the earliest possible date in 1972. As a result, several Governments had made payments of their 1972 assessed contributions at significantly earlier dates than in 1971 and there had also been some improvement in the collection of arrears contributions due for prior years. However, the Special Committee noted that in his statement before the Fifth Committee at its

^{3/} Ibid., Supplement No. 29 (A/8729).

1494th meeting, the Secretary-General said that the liquidity situation was still critical and that he had been compelled to borrow from other internal accounts in order to meet current obligations.

48. As regards the development of a sound and agreed budget and financing structure from where there would be no withholding in the future, the Special Committee had based its consideration on the principle that a "total package" solution was required for the financial problem of the United Nations; that a tentative agreement on any single problem would be subject to, and dependent upon, a final over-all solution; and that the responsibility for seeking a final solution was a collective one resting on all Member States and not solely with any single category of Member States. Twelve of the fifteen members of the Committee had reached an understanding for resolving the future with respect to the regular budget and the financing structure as a "total package" the key elements of which were: (a) that the items of expenditure to which certain Member States refused to pay for reasons of principle would no longer be included in the expenditure sections of the budget but would instead be financed from miscellaneous income, for which provision would be made in the income sections of the budget; (b) that part V (Technical programmes) would be removed from the regular budget and, without diminution in amount, would be financed from voluntary contributions made to the United Nations Development Programme (UNDP); and (c) that all Member States would further undertake to pay in full, beginning with 1973, all amounts assessed for the regular budget and that the short-term deficit of the past would be settled once and for all. With reference to part V (Technical programmes), some developing countries in the Special Committee asked for positive assurances from the developed countries in that Committee that they would make sufficient additional voluntary contributions to UNDP, largely in currencies acceptable to the United Nations, to offset such amounts as would be removed from the regular budget. Those assurances were given by most of the developed countries. A number of developing countries expressed in the Committee their strong objections concerning the idea in that connexion, as they could not agree to any measures eliminating from the regular budget the technical assistance programme nor the obligations binding all Member States to contribute to it, thus leaving it entirely dependent on voluntary contributions.

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49. One of the three members not joining in that understanding did not attend any meeting of the Special Committee. The two other members maintained that expenditure relating to the United Nations Memorial Cemetery in Korea and the United Nations Commission for the Unification and Rehabilitation of Korea (UNCURK) should be excluded from the regular budget and financed from voluntary contributions. It was the opinion of those two members that expenditure relating to the repayment and servicing of the United Nations Bond Issue should also be excluded from the budget and that the Western Powers should not insist on repayment for such bonds as they may hold; redemption of such bonds to developing countries should be effected through voluntary contributions. As regards expenditure under part V (Technical programmes), those two members agreed that it should be excluded from the regular budget and that Member States would undertake to increase their contributions to UNDP by an amount equal to their contribution to the regular programme of technical assistance; one member maintained that the question of the currencies in which contributions to UNDP would be made should be left to the discretion of Member States making voluntary contributions.

50. The Special Committee dealt with the question of the elimination and financing of the past deficit in paragraphs 17 to 22 of its report.^{4/} In paragraph 19 it stated that there had been general agreement in the Committee that the major part of the deficit could be eliminated only by voluntary contributions from Member States or by the cancellation of obligations included within the short-term deficit.

51. Finally, in paragraph 23 of its report the Special Committee concluded that it had been unable to formulate a common position on the matter of resolving the financial situation of the Organization because no common viewpoint was reached among its members; further discussion and guidance from the General Assembly was still needed with respect to the ideas put forward in its report or any new elements which could be added to bring about a solution to the problem.

52. The comments of delegations taking part in the discussion of this question, as well as the explanations of vote, are reflected in the summary records of the relevant meetings listed in paragraph 43 above.

^{4/} Ibid.

Proceedings in the Committee

53. At the 1550th meeting of the Committee, the delegation of Sri Lanka introduced the following draft resolution (A/C.5/L.1100):

"The General Assembly,

"Recalling that the consensus adopted by the General Assembly at its nineteenth session 5/ states that the financial difficulties of the Organization should be solved through voluntary contributions by Member States,

"Recalling the urgent appeal by the Secretary-General at the 1331st plenary meeting on 1 September 1965 that voluntary contributions be so made and that, subsequently, the Secretary-General established the United Nations Special Account into which substantial voluntary contributions were received and credited,

"Conscious of the background against which the Special Committee on the Financial Situation of the United Nations was established, namely, the growing recognition that the finances of the United Nations must be placed on a sound footing and that more than a decade had elapsed without having achieved that desired objective,

"Taking note of the report of the Special Committee on the Financial Situation of the United Nations and especially paragraph 11, in which the Special Committee requests the Secretary-General to ask the States Members of the United Nations to review their payments pattern with a view to paying future contributions on time, and paragraph 19, which states that there was general agreement in the Special Committee that the major part of the deficit could be eliminated only by voluntary contributions from Member States or by the cancellation of obligations included within the short-term deficit,

"1. Urges all Member States to review their payments pattern on contributions to the regular budget of the United Nations with a view toward paying future contributions on time;

"2. Requests the Secretary-General to solicit suggestions from Member States and from other sources for amendments to the Financial Regulations or to other instructions and procedures which would have as their objective the achieving of a steady and timely cash flow in the payment of assessed contributions to the Organization and to submit a report thereon for consideration by the twenty-eighth session of the General Assembly;

"3. Decides to request the Secretary-General to establish a special account under Financial Regulation 6.6 into which voluntary contributions may be paid and used for the purpose of clearing up the financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization and to merge into this account the balances recorded in the United Nations Special Account referred to in the preambular paragraph above;

5/ Ibid., Nineteenth Session, Annexes, annex No. 21, document A/5916, para. 2.

"4. Requests all Member States and non-Member States, as a matter of urgency, to make voluntary contributions to this special account in cash or through the cancellation of obligations due from the United Nations or as the result of claims accepted by it;

"5. Encourages the making of contributions to this special account by public and private organizations and individuals and suggests that whenever possible Governments should provide assistance and support in order to secure a favourable response for this important purpose;

"6. Requests the Secretary-General to devise modalities for the purposes set forth in paragraphs 4 and 5, which in his opinion may be effective, including the possible use of a pledging conference;

"7. Requests the Secretary-General to report results achieved to the twenty-eighth session of the General Assembly."

54. At the 1554th meeting, the representative of Denmark introduced the following draft resolution (A/C.5/1102) on behalf of the delegations of Denmark, New Zealand and Sweden:

"The General Assembly,

"Taking note of the report of the Special Committee on the Financial Situation of the United Nations, 6/

"Conscious of the urgent need to place the finances of the United Nations on a sound footing,

"Endorsing the conclusion of the Special Committee that a comprehensive solution is required for the financial problems of the United Nations and that the responsibility for seeking a final over-all solution rests with all Member States not solely with any single category of Member States,

"1. Urges all Member States to pay their contributions to the regular budget of the United Nations on time;

"2. Requests the Secretary-General to continue to explore all possibilities for an over-all solution of the financial difficulties of the United Nations, taking into consideration the results of the examination of the problems undertaken by the Special Committee."

6/ Ibid., Twenty-seventh Session, Supplement No. 29 (A/8729).

55. At the same meeting, the representative of the United Republic of Tanzania introduced the following draft resolution (A/C.5/L.1103) on behalf of the delegations of Mexico, Norway, the United Republic of Tanzania and Yugoslavia:

"The General Assembly,

"Recalling General Assembly resolution 2758 (XXVI) adopted at its 1976th plenary meeting on 25 October 1971 which in its operative paragraph reads:

"Decides to restore all its rights to the People's Republic of China and to recognize the representatives of its Government as the only legitimate representatives of China to the United Nations, and to expel forthwith the representatives of Chiang Kai-shek from the place which they unlawfully occupy at the United Nations and in all the organizations related to it,

"Recalling further that this General Assembly action did not deal with the matter of the unpaid assessed contributions for China recorded in the accounts of the United Nations as of that date,

"1. Requests the Secretary-General to retain as of 25 October 1971 as unpaid assessed contributions for the regular budget for China on the accounts of the United Nations only such amount as equals a pro rata share of the 1971 assessed contributions for China based on the period 25 October 1971 through 31 December 1971;

"2. Requests the Secretary-General to compute and transfer to a special account, after the application of paragraph 1 above, the balances of all unpaid assessed contributions for 1971 and prior years as were shown on the accounts of the United Nations for China; of the amount so transferred, the balance arising from regular budget assessments shall be included as a part of the short-term deficit of the Organization for the purpose of computing that deficit."

At the 1556th meeting, the delegations of Pakistan and Zambia joined the list of sponsors.

56. At the 1556th meeting, the delegation of Sri Lanka, on behalf of Liberia, Pakistan, Sri Lanka and the Sudan, introduced a revision to its draft resolution (A/C.5/L.1100/Rev.1), in which operative paragraphs 2 to 6 were revised to read as follows:

"2. Requests the Secretary-General to solicit suggestions from Member States for amendments to the Financial Regulations or to other instructions and procedures which would have as their objective the achieving of a steady and timely cash flow in the payment of assessed contributions to the Organization and to submit a report thereon for consideration by the twenty-eighth session of the General Assembly;

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"3. Decides to request the Secretary-General to establish a special account under financial regulation 6.6 into which voluntary contributions may be paid and used for the purpose of clearing up the financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization referred to in the report of the Special Committee, and to merge into this account the United Nations Special Account referred to in the preambular paragraph above;

"4. Requests all Member States and invites non-member States, as a matter of urgency, to make voluntary contributions to this special account in cash or through the cancellation of obligations due from the United Nations or as the result of claims accepted by it;

"5. Requests the Secretary-General to consider, in consultation with Member States, ways and means of obtaining voluntary contributions;

"6. Requests the Secretary-General to devise modalities for the purposes set forth in paragraphs 4 and 5, which in his opinion may be effective;"

57. At the same meeting the following oral amendments were proposed to the draft resolutions under consideration:

(a) The delegation of Sri Lanka added the word "past" before the words "financial difficulties" in operative paragraph 3 of draft resolution A/C.5/L.1100/Rev.1, as a result of which the paragraph read as follows:

"3. Decides to request the Secretary-General to establish a special account under financial regulation 6.6 into which voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization referred to in the Report of the Special Committee, and to merge into this account the United Nations Special Account referred to in the preambular paragraph above;"

In so doing, the representative of Sri Lanka explained that the intention of the amendment was to ensure that the Secretary-General would have the same general powers under this draft resolution as he presently has with respect to the United Nations Special Account.

(b) The delegation of the United States of America proposed the addition of the following words at the end of operative paragraph 1 of draft resolution A/C.5/L.1100/Rev.1:

"and to pay all past obligations to the United Nations as soon as possible".

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It also proposed the addition of the following words at the end of operative paragraph 6:

"and to continue his efforts to resolve the over-all financial situation with the advice and assistance of the Special Committee on the Financial Situation of the United Nations."

The delegation of the United States subsequently withdrew both of its amendments in consideration of the objections expressed by some delegations thereon.

(c) The representative of Denmark, on behalf of the sponsors of draft resolution A/C.5/L.1102, announced the deletion of operative paragraph 1. In so doing he stated that the intention in paragraph 1 was amply reflected in draft resolution A/C.5/L.1100/Rev.1 submitted by the delegation of Sri Lanka.

Decisions of the Committee

58. At its 1556th meeting, the Committee proceeded to vote on the three draft resolutions before it as follows:

(a) On the request of the delegation of France, a separate vote was taken on operative paragraph 2 of the draft resolution sponsored by Liberia, Pakistan, Sri Lanka and the Sudan (A/C.5/L.1100/Rev.1) and the paragraph was adopted by 50 votes to 10, with 17 abstentions. Draft resolution A/C.5/L.1100/Rev.1 as a whole, as orally amended by Sri Lanka, was then adopted by the Committee by 64 votes to none, with 13 abstentions (see para. 67 below, draft resolution VII A).

(b) The draft resolution sponsored by Denmark, New Zealand and Sweden (A/C.5/L.1102), as orally amended by Denmark, was adopted by the Committee by 72 votes to none, with 5 abstentions (see para. 67 below, draft resolution VII B).

(c) The draft resolution sponsored by Mexico, Norway, Pakistan, the United Republic of Tanzania, Yugoslavia and Zambia (A/C.5/L.1103) was adopted by the Committee by 47 votes to 8, with 20 abstentions (see para. 67 below, draft resolution VII C).

FIRST READING OF THE BUDGET ESTIMATES

59. At its 1509th to 1511th, 1513th, 1514th, 1516th, 1525th, 1542nd, 1553rd and 1556th meetings, between 20 October and 16 December, the Fifth Committee voted in first reading on the budget estimates for 1973.

60. The results of the decisions taken by the Committee in first reading on individual expenditure and income sections were as follows:

<u>Expenditure section</u>	<u>Recommended appropriation</u> \$	<u>In favour</u>	<u>Against</u>	<u>Abstentions</u>
1. Travel and other expenses of representatives, members of commissions, committees and other subsidiary bodies	1,447,700	102	0	0
2. Special meetings and conferences	1,091,100	70	0	11
3. Salaries and wages	99,170,500	77	10	1
4. Common staff costs	22,807,200	75	10	1
5. Travel of staff	2,644,300	70	8	0
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; hospitality	150,000	77	0	2
7. Construction, alteration, improvement and major maintenance of premises	12,922,400	73	0	9
8. Permanent equipment	922,800	77	0	1
9. Maintenance, operation and rental of premises	7,217,500	101	1	1
10. General expenses	6,201,000	108	2	0
11. Printing	3,093,400	107	0	0
12.)	1,825,000)			
13.) Technical programmes	5,408,000)	68	6	8
14.)	1,500,000)			
15. United Nations Conference on Trade and Development	12,372,200	78	0	13
16. United Nations Industrial Development Organization	14,402,600	88	0	2
17. Special missions	8,400,000	87	14	4
18. Office of the United Nations High Commissioner for Refugees	5,848,500	74	0	12
19. International Court of Justice	1,712,000	91	0	0
20. Special expenses	10,530,400	88	12	8
Total	<u>219,666,600</u>			

<u>Income section</u>	<u>Recommended estimates</u> \$	<u>In favour</u>	<u>Against</u>	<u>Abstentions</u>
1. Staff assessment income	26,810,000	85	0	1
2. Funds provided from extra- budgetary accounts	747,000	Unanimously approved		
3. General income	5,044,000	Unanimously approved		
4. Revenue-producing activities	3,021,300	Unanimously approved		
Total	<u>35,622,300</u>			

61. The observations made and reservations expressed by delegations in explanation of the vote during the first reading of the budget estimates are recorded in the summary records of the meetings at which the votes were taken.

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SECOND READING OF THE BUDGET ESTIMATES

62. The first reading decisions taken by the Committee concerning certain expenditure and income sections were affected by actions taken subsequently on the basis of the recommendations of the Advisory Committee regarding certain revised estimates submitted by the Secretary-General under various sections of the budget, and on the appropriation required for the implementation of resolutions adopted by the General Assembly at its current session, on the recommendations of other main committees.

63. The relevant documentation and the amounts are listed below:

<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
A. EXPENDITURE SECTIONS			
I. <u>Initial estimates</u> 7/	224,150,100	(4,558,900)	219,591,200
II. <u>Revised estimates</u>			
(a) Revised estimates resulting from decisions of the Economic and Social Council at its fifty- second and fifty-third sessions (A/C.5/1436, A/8708/Add.2)	111,400	(33,600)	77,800

7/ Ibid., Supplement No. 6 (A/8706); ibid., Supplement No. 8 (A/8708 and Corr.1).

<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
II. <u>Revised estimates</u> (continued)			
(b) Programme of major maintenance of and improvements to the Palais des Nations, Geneva (A/C.5/1444, A/8708/Add.6)	(43,000)	-	(43,000)
(c) Review and reappraisal of United Nations information policies and activities (A/C.5/1452, A/8708/Add.9)	280,500	-	280,500
(d) Form of presentation of the United Nations budget (A/C.5/1453, A/C.5/SR.1515)	61,900	(61,900)	-
(e) Housing accommodation for the Secretary-General (A/C.5/1468, A/8708/Add.30)	26,000	-	26,000
(f) Rental of office space at Headquarters (A/C.5/1462, A/8708/Add.17)	450,500	-	450,500
(g) Revised estimates under various expenditure and income sections (A/C.5/1490 and Corr.1; A/8708/Add.30)	1,902,100	(723,600)	1,178,500
Subtotal II	<u>2,789,400</u>	<u>(819,100)</u>	<u>1,970,300</u>

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<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
III. <u>Financial implications</u>			
(a) Programme for the observance of the twenty-fifth anniversary of the Universal Declaration of Human Rights (A/C.5/1450 and Corr.1, A/8852, General Assembly resolution 2906 (XXVII))	37,800	(7,200)	30,600
(b) International co-operation in the peaceful uses of outer space (A/C.5/1454, A/8869, General Assembly resolution 2915 (XXVII))	77,300	(7,300)	70,000
(c) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples			
(i) A/C.5/1456 and Corr.1, A/8708/Add.3, A/8867, General Assembly resolution 2909 (XXVII)	27,700	(24,300)	3,400
(ii) A/C.5/1457, A/8708/Add.3, A/8867, General Assembly resolution 2910 (XXVII)	23,000	-	23,000
(d) Amendment to rule 160 of the rules of procedure of the General Assembly (A/C.5/1441/Add.1, A/8861, General Assembly resolution 2913 (XXVII))	4,470	-	4,470
(e) Elimination of all forms of racial discrimination (A/C.5/1459, A/8708/Add.7, A/8891, General Assembly resolution 2921 (XXVII))	70,800	(70,800)	-

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<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
III. <u>Financial implications (continued)</u>			
(f) The policies of <u>apartheid</u> of Government of South Africa			
(i) A/C.5/1463, A/8708/Add.8, A/8890, General Assembly resolutions 2923 C (XXVII) and 2923 D (XXVII)	16,800	(12,000)	4,800
(ii) A/C.5/1495, A/8708/Add.19, A/8953, General Assembly resolution 2923 F (XXVII)	8,300	-	8,300
(g) United Nations Industrial Development Organization (UNIDO) (A/C.5/1473, A/8708/Add.2, A/8927, General Assembly resolution 2952 (XXVII))	74,000	(44,000)	30,000
(h) General and complete disarmament (A/C.5/1474, A/8912, General Assembly resolution 2932 (XXVII))	18,000	-	18,000
(i) Report of the Special Committee on the Question of Defining Aggression (A/C.5/1478, A/8708/Add.13, A/8946, General Assembly resolution 2967 (XXVII))	91,300	-	91,300
(j) United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/C.5/1479, A/8920, General Assembly resolution 2964 (XXVII))	7,000	(7,000)	-
(k) United Nations International School (A/C.5/1483, A/8708/Add.16, A/8971, General Assembly resolution 2990 (XXVII))	145,500	-	145,500

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<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
III. <u>Financial implications (continued)</u>			
(l) United Nations Conference on Trade and Development			
(i) A/C.5/1485, A/8708/Add.29, A/8986, General Assembly resolution 3035 (XXVII)	370,000	(70,000)	300,000
(ii) A/C.5/1501, A/8708/Add.29, A/8986, General Assembly resolution 3041 (XXVII)	314,800	-	314,800
(m) Question of the establishment of an international university (A/C.5/1486, A/8708/Add.15, A/8938, General Assembly resolution 2951 (XXVII))	33,850	-	33,850
(n) United Nations Conference on the Human Environment			
(i) A/C.5/1487 and Corr.1 and 2, A/8708/Add.23, A/8972, General Assembly resolution 2997 (XXVII)	2,087,500	(87,500)	2,000,000
(ii) A/C.5/1491, A/8708/Add.23, A/8972, General Assembly resolution 2994 (XXVII)	16,000	-	16,000
(iii) A/C.5/1492, A/8708/Add.23, A/8972, General Assembly resolution 2999 (XXVII)	20,000	(20,000)	-
(o) Publications and documentation of the United Nations (A/C.5/1488, A/8708/Add.26, A/8978, General Assembly resolution 3006 (XXVII))	438,000	(219,200)	218,800
(p) Declaration of the Indian Ocean as a zone of peace (A/C.5/1489, A/8708/Add.20, A/8964, General Assembly resolution 2992 (XXVII))	25,500	(25,500)	-

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<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
III. <u>Financial implications</u> (continued)			
(q) United Nations Educational and Training Programme for Southern Africa (A/C.5/1493, A/8962, General Assembly resolution 2981 (XXVII))	100,000	-	100,000
(r) Report of the Economic and Social Council (A/C.5/1494, A/8708/Add.21, A/8970, General Assembly resolution 3015 (XXVII))	56,000	(26,000)	30,000
(s) Sessions of the Sea-Bed Committee and convening of a conference on the law of the sea			
(i) A/C.5/1496, A/8708/Add.25, A/8981, General Assembly resolution 3029 (XXVII)	622,200		622,200
(ii) A/C.5/1497, A/8708/Add.25, A/8981, General Assembly resolution 3029 (XXVII)	50,000	-	50,000
(iii) A/C.5/1499, A/8708/Add.25, A/8981, General Assembly resolution 3029 (XXVII)	10,000	(10,000)	-
(t) Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Population of the Occupied Territories (A/C.5/1498, A/8708/Add.24, A/8973, General Assembly resolution 3005 (XXVII))	55,500	(15,500)	40,000
(u) Measures to prevent international terrorism (A/C.5/1500, A/8708/Add.27, A/8984, General Assembly resolution 3034 (XXVII))	52,700	(52,700)	-

<u>Documentation</u>	<u>Estimates proposed by Secretary- General</u> \$	<u>Reductions recommended by Advisory Committee</u> \$	<u>Appropriation</u> \$
III. <u>Financial implications (continued)</u>			
(v) Human rights in armed conflicts (A/C.5/1502, A/C.5/SR.1554, A/8983, General Assembly resolution 3032 (XXVII))	8,000	(8,000)	-
(w) Question of Namibia			
(i) A/C.5/1503, A/8708/Add.28, A/8982, General Assembly resolution 3030 (XXVII)	100,000	-	100,000
(ii) A/C.5/1504, A/8708/Add.28, A/8982, General Assembly resolution 3031 (XXVII)	103,900		103,900
Subtotal III	5,065,920	(707,000)	4,358,920
Total, expenditure sections	232,005,420	(6,085,000)	225,920,420

<u>Documentation</u>	Estimates submitted by Secretary- General \$	Increase or (decrease) recommended by Advisory Committee \$	Estimate of income \$
B. INCOME SECTIONS			
I. <u>Initial estimates</u> ^{8/}	35,682,300	(60,000)	35,622,300
II. <u>Revised estimates</u>			
Revised estimates under various expenditure and income sections (A/C.5/1490 and Corr.1, A/8708/Add.30)	58,500	(75,000)	(16,500)
III. <u>Financial implications</u>			
(a) United Nations Conference on the Human Environment (A/C.5/1487 and Corr.1 and 2, A/8708/Add.23, A/8972, General Assembly resolution 2997 (XXVII))	235,000	-	235,000
(b) Publications and documentation of the United Nations (A/C.5/1488, A/8708/Add.26, A/8978, General Assembly resolution 3006 (XXVII))	-	30,000	30,000
(c) United Nations Conference on Trade and Development (A/C.5/1485, A/C.5/1501, A/8708/Add.30, A/8986, General Assembly resolution (XXVII))	-	88,000	88,000
Total, income sections	<u>35,975,800</u>	<u>(17,000)</u>	<u>35,958,800</u>

^{8/} Ibid.

64. The final requirements under the various sections of the budget are enumerated below:

Expenditure
section

		\$	\$
1.	(a) Approved in first reading at 1514th meeting	1,447,700	
	(b) Revised estimates resulting from decisions of the Economic and Social Council at its fifty-second and fifty-third sessions (A/8708/Add.2)	(10,000)	
	(c) Amendment to rule 160 of the rules of procedure of the General Assembly (General Assembly resolution 2913 (XXVII))	4,470	
	(d) Revised estimates (A/8708/Add.30)	<u>77,400</u>	1,519,570
2.	(a) Approved in first reading at 1509th meeting	1,091,100	
	(b) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples (General Assembly resolution 2910 (XXVII))	23,000	
	(c) Committee on the Question of Defining Aggression (General Assembly resolution 2967 (XXVII))	91,300	
	(d) Committee on the Sea-Bed and convening of a conference on the law of the sea (A/8981, General Assembly resolution 3029 (XXVII))	622,200	
	(A/8981, General Assembly resolution 3029 (XXVII))	50,000	
	(e) Revised estimates (A/8708/Add.30)	<u>45,000</u>	1,922,600
3.	(a) Approved in first reading at 1525th meeting	99,170,500	
	(b) Rental of office space at Headquarters (A/8708/Add.17, approved at 1551st meeting)	8,300	
	(c) Question of the establishment of an international university (A/8938, General Assembly resolution 2951 (XXVII))	31,800	
	(d) Publications and documentation of the United Nations (A/8978, General Assembly resolution 3006 (XXVII))	175,000	
	(e) Report of the Economic and Social Council (A/8970, General Assembly resolution 3015 (XXVII))	30,000	
	(f) Revised estimates (A/8708/Add.30)	<u>573,900</u>	99,989,500

Expenditure
section

	\$	\$
4. (a) Approved in first reading at 1525th meeting	22,807,200	
(b) Rental of office space at Headquarters (A/8708/Add.17)	299,700	
(c) Education grant (A/8971, General Assembly resolution 2990 (XXVII))	104,000	
(d) Revised estimates (A/8708/Add.30)	<u>230,400</u>	23,441,300
5. (a) Approved in first reading at 1556th meeting	2,644,300	
(b) Question of the establishment of an international university (A/8938, General Assembly resolution 2951 (XXVII))	<u>2,050</u>	2,646,350
6. Approved in first reading at 1509th meeting	<u>150,000</u>	150,000
7. (a) Approved in first reading at 1556th meeting	12,922,400	
(b) Revised estimates (A/8708/Add.30)	<u>(1,273,000)</u>	11,649,400
8. (a) Approved in first reading at 1509th meeting	922,800	
(b) Review and reappraisal of United Nations information policies and activities (A/8708/Add.9)	280,500	
(c) Rental of office space at Headquarters (A/8708/Add.17)	41,500	
(d) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples (General Assembly resolution 2909 (XXVII))	<u>2,000</u>	1,246,800
9. (a) Approved in first reading at 1510th meeting	7,217,500	
(b) Rental of office space at Headquarters (A/8708/Add.17)	76,000	
(c) Housing for the Secretary-General (A/8708/Add.30)	26,000	
(d) Revised estimates (A/8708/Add.30)	<u>530,700</u>	7,850,200

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Expenditure
section

		\$	\$
10.	(a) Approved in first reading at 1514th meeting	6,201,000	
	(b) Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples (General Assembly resolution 2909 (XXVII))	1,400	
	(c) United Nations Conference on the Human Environment (A/8972, General Assembly resolution 2994 (XXVII))	16,000	
	(d) Rental of office space at Headquarters (A/8708/Add.17)	25,000	
	(e) Revised estimates (A/8708/Add.30)	<u>75,500</u>	6,318,900
11.	(a) Approved in first reading at 1510th meeting	3,093,400	
	(b) General and complete disarmament (General Assembly resolution 2932 (XXVII))	18,000	
	(c) Publications and documentation in the United Nations (A/8978, General Assembly resolution 3006 (XXVII))	43,800	3,155,200
12.	Approved in first reading at 1542nd meeting	<u>1,825,000</u>	1,825,000
13.	Approved in first reading at 1542nd meeting	<u>5,408,000</u>	5,408,000
14.	Approved in first reading at 1542nd meeting	<u>1,500,000</u>	1,500,000
15.	(a) Approved in first reading at 1516th meeting	12,372,200	
	(b) Code of conduct for liner conference (A/8986, General Assembly resolution 3035 (XXVII))	300,000	
	(c) Decision of the Third Conference of UNCTAD and the Trade and Development Board (A/8986, General Assembly resolution 3041 (XXVII))	314,800	
	(d) Education grant, A/8971 (General Assembly resolution 2990 (XXVII))	2,300	
	(e) Revised estimates (A/8708/Add.30)	<u>263,300</u>	13,252,600

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Expenditure
section

		\$	\$
16.	(a) Approved in first reading at 1513th meeting	14,402,600	
	(b) Second General Conference of UNIDO (General Assembly resolution 2952 (XXVII))	30,000	
	(c) Education grant (A/8971, General Assembly resolution 2990 (XXVII))	7,000	
	(d) Revised estimates (A/8708/Add.30)	<u>195,100</u>	14,634,700
17.	(a) Approved in first reading at 1510th meeting	8,400,000	
	(b) (i) The policies of <u>apartheid</u> of the Government of South Africa (General Assembly resolutions 2923 C (XXVII) and 2923 D (XXVII))	4,800	
	(ii) The policies of <u>apartheid</u> of the Government of South Africa (General Assembly resolution 2923 F (XXVII))	8,300	
	(c) Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Population of the Occupied Territories (General Assembly resolution 3005 (XXVII))	40,000	
	(d) Education grant (General Assembly resolution 2990 (XXVII))	27,900	
	(e) Question of Namibia (A/8982, General Assembly resolution 3031 (XXVII))	103,900	
	(f) Revised estimates (A/8708/Add.30)	<u>374,200</u>	8,959,100
18.	(a) Approved in first reading at 1511th meeting	5,848,500	
	(b) Education grant (General Assembly resolution 2990 (XXVII))	1,400	
	(c) Revised estimates (A/8708/Add.30)	<u>76,000</u>	5,925,900
19.	(a) Approved in first reading at 1511th meeting	1,712,000	
	(b) Education grant (General Assembly resolution 2990 (XXVII))	<u>2,900</u>	1,714,900

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Expenditure
section

20. (a)	Approved in first reading at 1514th meeting	10,530,400	
(b)	International co-operation in the peaceful uses of outer space (General Assembly resolution 2915 (XXVII))	70,000	
(c)	United Nations Educational and Training Programme for Southern Africa (General Assembly resolution 2981 (XXVII))	100,000	
(d)	United Nations Fund for Namibia (A/8982, General Assembly resolution 3030 (XXVII))	100,000	
(e)	Revised estimates (A/8708/Add.30)	<u>10,000</u>	10,810,400
21.	United Nations Conference on the Human Environment (General Assembly resolution 2997 (XXVII))	<u>2,000,000</u>	<u>2,000,000</u>
	Total, expenditure sections		<u><u>225,920,420</u></u>

Income
section

	\$	\$
1. (a) Approved in first reading at 1525th meeting	26,810,000	
(b) Revised estimates (A/8708/Add.30)	220,000	
(c) Publications and documentation of the United Nations (A/8978, General Assembly resolution 3006 (XXVII))	30,000	
(d) United Nations Conference on the Human Environment (A/8972, General Assembly resolution 2997 (XXVII))	235,000	
(e) United Nations Conference on Trade and Development (A/8986, General Assembly resolution (XXVII))	<u>88,000</u>	27,383,000
2. (a) Approved in first reading at 1511th meeting	747,000	
(b) Revised estimates (A/8708/Add.30)	<u>(13,000)</u>	734,000
3. (a) Approved in first reading at 1511th meeting	5,044,000	
(b) Revised estimates (A/8708/Add.30)	<u>(110,000)</u>	4,934,000
4. (a) Approved in first reading at 1553rd meeting	3,021,300	
(b) Revised estimates (A/8708/Add.30)	<u>(113,500)</u>	<u>2,907,800</u>
Total, income sections		<u>35,958,800</u>

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65. At its 1158th meeting, on 18 December, the Committee considered the second reading of the budget estimates for the financial year 1973. The results of the voting were as follows:

<u>Appropriation section</u>	<u>Recommended appropriation</u> \$	<u>In favour</u>	<u>Against</u>	<u>Abstentions</u>
1.	1,519,570	71	0	0
2.	1,922,600	61	0	9
3.	99,989,500	66	8	1
4.	23,441,300	66	8	0
5.	2,646,350	68	8	0
6.	150,000	77	0	0
7.	11,649,400	65	0	9
8.	1,246,800	67	0	9
9.	7,850,200	68	0	8
10.	6,318,900	76	0	1
11.	3,155,200	78	0	1
12.	1,825,000	62	8	8
13.	5,408,000	63	7	8
14.	1,500,000	65	6	8
15.	13,252,600	70	0	10
16.	14,634,700	72	0	8
17.	8,959,100	65	11	4
18.	5,925,900	70	0	9
19.	1,714,900	80	0	0
20.	10,810,400	63	12	5
21.	2,000,000	72	8	1
Total	225,920,420	69	8	4
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<u>Income section</u>				
1.	27,383,000	83	0	0
2.	734,000	84	0	0
3.	4,934,000	82	0	1
4.	2,907,800	84	0	0
Total income	35,958,800	83	0	0

/...

ESTABLISHED POSTS

Category and level	Section 3 a/ Salaries and wages	Section 15 United Nations Conference on Trade and Development	Section 16 United Nations Industrial Development Organization	Section 18 Office of the High Commissioner for Refugees	Section 19 Inter- national Court of Justice	Section 21 Environment secretariat	Income Section 4 c/ Revenue- producing activities	Total
I. Secretary-General....	1	-	-	-	-	-	-	1
Under-Secretary- General.....	11	1	1	1	-	1	-	15
Assistant Secretary- General.....	12	-	-	-	1	2	-	15
Director.....	57	10	6	3	1	3	-	80
Principal Officer....	153	14	20	8	-	3	1	199
II. Professional								
Senior Officer.....	346	36	56	29	4	6	5	482
First Officer.....	644	57	86	26	3	13	3	832
Second Officer.....	818	76	92	24	2	3	10	1,025
Associate and Assistant Officer..	435	31	38	18	5	3	11	541
TOTAL, I and II.....	2,477	225	299	109	16	34	30	3,190
III. General Service								
Principal level.....	369	13	-	8	-	10	23	423
Other levels.....	2,301	251	336	199	18	54	117	3,276
TOTAL III.....	2,670	264	336	207	18	64	140	3,699
IV. Local level.....	1,153	-	-	-	-	-	-	1,153
V. Manual Workers.....	294	-	76	-	-	-	-	370
TOTAL, I, II, III, IV and V.....	6,594	489 ^{b/}	711	316	34	98	170	8,412

a/ Established posts for departments and offices at Headquarters; United Nations Office at Geneva; Information Centres; the secretariats of the United Nations Economic and Social Office at Beirut, and of the Economic Commission for Africa (ECA), for Asia and the Far East (ECAFE) and for Latin America (ECLA); and the secretariat of the International Narcotics Control Board.

b/ Excludes 51 Professional and 67 General Service posts relating to the Joint UNCTAD/GATT International Trade Centre.

c/ Established posts for the United Nations Postal Administration, Sales Section and Visitors' Service at Headquarters and Geneva, and for Commercial Management Services, Garage Administration at Headquarters.

Draft resolutions for 1973

66. At its 1559th meeting, the Committee adopted draft resolutions II (A, B and C), III and IV contained in paragraph 67 below. The voting was as follows:

	<u>In favour</u>	<u>Against</u>	<u>Abstaining</u>
Draft resolution II A	60	7	4
B	75	0	0
C	65	0	9
Draft resolution III	63	9	2
Draft resolution IV	65	9	0

RECOMMENDATIONS OF THE FIFTH COMMITTEE

67. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

DRAFT RESOLUTION II

Budget for the financial year 1973

A

Budget appropriations for the financial year 1973

The General Assembly

Resolves that for the financial year 1973:

1. Appropriations totalling \$US 225,920,420 are hereby voted for the following purposes:

<u>Section</u>	<u>US dollars</u>
<u>Part I. Sessions of the General Assembly, the councils, commissions and committees; special meetings and conferences</u>	
1. Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies	1,519,570
2. Special meetings and conferences	1,922,600
TOTAL, PART I	3,442,170
<u>Part II. Staff costs and related expenses</u>	
3. Salaries and wages	99,989,500
4. Common staff costs	23,441,300
5. Travel of staff	2,646,350
6. Payments under annex I, paragraphs 2 and 5, of the Staff Regulations; hospitality	150,000
TOTAL, PART II	126,227,150
<u>Part III. Construction, alteration, improvement and major maintenance of premises</u>	
7. Construction, alteration, improvement and major maintenance of premises	11,649,400
TOTAL, PART III	11,649,400

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<u>Section</u>	<u>US dollars</u>
<u>Part IV. Equipment, supplies and services</u>	
8. Permanent equipment	1,246,800
9. Maintenance, operation and rental of premises	7,850,200
10. General expenses	6,318,900
11. Printing	3,155,200
TOTAL, PART IV	18,571,100
<u>Part V. Technical programmes</u>	
12. Regional and subregional advisory services	1,825,000
13. Economic development, social development, public administration, human rights advisory services and narcotic drugs control	5,408,000
14. Industrial development	1,500,000
TOTAL, PART V	8,733,000
<u>Part VI. United Nations Conference on Trade and Development</u>	
15. United Nations Conference on Trade and Development	13,252,600
TOTAL, PART VI	13,252,600
<u>Part VII. United Nations Industrial Development Organization</u>	
16. United Nations Industrial Development Organization	14,634,700
TOTAL, PART VII	14,634,700
<u>Part VIII. Special missions</u>	
17. Special missions.	8,959,100
TOTAL, PART VIII	8,959,100
<u>Part IX. Office of the United Nations High Commissioner for Refugees</u>	
18. Office of the United Nations High Commissioner for Refugees	5,925,900
TOTAL, PART IX	5,925,900

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Section	US dollars
<u>Part X. International Court of Justice</u>	
19. International Court of Justice	1,714,900
TOTAL, PART X	1,714,900
<u>Part XI. Special expenses</u>	
20. Special expenses	10,810,400
TOTAL, PART XI	10,810,400
<u>Part XII. Environment Programme</u>	
21. Environment programme	2,000,000
TOTAL, PART XII	2,000,000
GRAND TOTAL	225,920,420

2. The Secretary-General shall be authorized to transfer credits between sections of the budget with the concurrence of the Advisory Committee on Administrative and Budgetary Questions;

3. The appropriations for technical assistance programmes under part V shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity of obligations shall be subject to the following procedures:

(a) Obligations for personal services established in the current financial year shall be valid for the succeeding financial year, provided that appointments of the experts concerned are effected by the end of the current financial year, and that the total period to be covered by obligations established for these purposes against the resources of the current financial year shall not exceed twelve man-months;

(b) Obligations established in the current financial year for fellowships shall remain valid until liquidated, provided that the fellow has been nominated by the requesting Government and accepted by the Organization, and that a formal letter of award has been issued to the requesting Government;

/...

(c) Obligations in respect of contracts or purchase orders for supplies or equipment recorded in the current year will remain valid until payment is effected to the contractor or vendor, unless they are cancelled;

4. The provisions under sections 1, 3, 5, and 11, in a total amount of \$438,300 relating to the International Narcotics Control Board, shall be administered as a unit.

5. In addition to the appropriations voted under paragraph 1 above, an amount of \$19,000 is appropriated from the accumulated income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses of the Library at the Palais des Nations as are in accordance with the objects and provisions of the endowment.

B

Income estimates for the financial year 1973

The General Assembly

Resolves that for the financial year 1973:

1. Estimates of income other than assessments on Member States totalling \$US 35,958,800 are approved as follows:

<u>Income section</u>	<u>US dollars</u>
<u>Part I. Income from staff assessment</u>	
1. Income from staff assessment	27,383,000
TOTAL, PART I	27,383,000
<u>Part II. Other income</u>	
2. Funds provided from extra-budgetary accounts	734,000
3. General income	4,934,000
4. Revenue-producing activities	2,907,800
TOTAL, PART II	8,575,800
GRAND TOTAL	35,958,800

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provision 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.

C

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.

DRAFT RESOLUTION III

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 operative paragraph 1 of General Assembly resolution (XXVII) of 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.

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DRAFT RESOLUTION IV

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 (XXVII) of 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.

DRAFT RESOLUTION V

Revenue-producing activities

The General Assembly,

Having examined the report by the Secretary-General on revenue-producing activities, 9/ especially paragraph 26 thereof on services to visitors, and the related report of the Advisory Committee on Administrative and Budgetary Questions, 10/

Recalling the report of the Secretary-General on revenue-producing activities to the General Assembly at its tenth session, 11/ in which he indicated that the revenue is not, nor should it be, the sole justification 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 presently 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,

1. Affirms the Secretary-General's view that the guided tours are conceived primarily as a public information service and as a means of informing visitors of the aims and activities of the United Nations;

2. Requests the Secretary-General to take appropriate measures to strengthen the operation of the public services of the Office of Public Information in order to increase their effectiveness.

9/ A/C.5/1479.

10/ A/8708/Add.22.

11/ A/C.5/623.

DRAFT RESOLUTION VI

Travel of staff

The General Assembly,

Having considered the report of the Joint Inspection Unit on the use of travel funds in the United Nations, 12/ and the comments thereon by the Secretary-General 13/ and the Advisory Committee on Administrative and Budgetary Questions, 14/

1. Confirms its resolution 2245 (XXI) of 20 December 1966, in connexion with the Inspector's recommendations 1 and 2; 15/

2. Concurs with the observations and conclusions of the Advisory Committee on Administrative and Budgetary Questions with regard to the Inspector's recommendations 3 to 10; 16/

3. Decides that the recommendation of the Advisory Committee on Administrative and Budgetary Questions with respect to sea travel on home leave, 17/ should be implemented as from 1 January 1974.

12/ A/8900.

13/ A/8900/Add.1.

14/ A/8900/Add.2.

15/ A/8900, p. 32. See also A/8900/Add.2, paras. 4-8.

16/ A/8900/Add.2, paras. 9-18.

17/ Ibid., para. 16.

DRAFT RESOLUTION VII

The financial situation of the United Nations

A

The General Assembly,

Recalling that the consensus adopted by the General Assembly at its nineteenth session 18/ states that the financial difficulties of the Organization should be solved through voluntary contributions by Member States,

Recalling the urgent appeal by the Secretary-General at the 1331st plenary meeting, on 1 September 1965, that voluntary contributions be so made and recalling that, subsequently, the Secretary-General established the United Nations Special Account, into which substantial voluntary contributions were received and credited,

Conscious of the background against which the Special Committee on the Financial Situation of the United Nations was established, namely, the growing recognition that the finances of the United Nations must be placed on a sound footing and that more than a decade had elapsed without having achieved that desired objective,

Taking note of the report of the Special Committee on the Financial Situation of the United Nations and especially paragraph 11, in which the Special Committee requested the Secretary-General to ask Member States to review their payments pattern with a view to paying future contributions on time, and paragraph 19, which states that there was general agreement in the Special Committee that the major part of the deficit could be eliminated only by voluntary contributions from Member States or by the cancellation of obligations included within the short-term deficit,

1. Urges all Member States to review their payments pattern on contributions to the regular budget of the United Nations with a view to paying future contributions on time;

2. Requests the Secretary-General to solicit suggestions from Member States for amendments to the Financial Regulations of the United Nations or to other instructions and procedures, which would have as their objective the achieving of a steady and timely cash flow in the payment of assessed contributions to the Organization, and to submit a report thereon for consideration by the General Assembly at its twenty-eighth session;

18/ Official Records of the General Assembly, Nineteenth Session, Annexes, annex No. 21, document A/5916, para. 2.

3. Requests the Secretary-General to establish a special account under regulation 6.6 of the Financial Regulations into which voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization referred to in the report of the Special Committee, and to merge into this account the United Nations Special Account referred to above;

4. Requests all Member States and invites non-member States, as a matter of urgency, to make voluntary contributions to this special account in cash or through the cancellation of obligations due from the United Nations or as the result of claims accepted by it;

5. Requests the Secretary-General to consider, in consultation with Member States, ways and means of obtaining voluntary contributions;

6. Requests the Secretary-General to devise modalities for the purposes set forth in paragraphs 4 and 5 above, which in his opinion may be effective;

7. Requests the Secretary-General to report the results achieved to the General Assembly at its twenty-eighth session.

B

The General Assembly,

Taking note of the report of the Special Committee on the Financial Situation of the United Nations, 19/

Conscious of the urgent need to place the finances of the United Nations on a sound footing,

Endorsing the conclusion of the Special Committee that a comprehensive solution is required for the financial problems of the United Nations and that the responsibility for seeking a final over-all solution rests with all Member States and not solely with any single category of Member States,

Requests the Secretary-General to continue to explore all possibilities for an over-all solution of the financial difficulties of the United Nations, taking into consideration the results of the examination of the problems undertaken by the Special Committee on the Financial Situation of the United Nations.

19/ Ibid., Twenty-seventh Session, Supplement No. 29 (A/8729).

C

The General Assembly,

Recalling its resolution 2758 (XXVI) of 25 October 1971, which in its operative paragraph reads:

"Decides to restore all its rights to the People's Republic of China and to recognize the representatives of its Government as the only legitimate representatives of China to the United Nations, and to expel forthwith the representatives of Chiang Kai-shek from the place which they unlawfully occupy at the United Nations and in all the organizations related to it."

Recalling further that this General Assembly action did not deal with the matter of the unpaid assessed contributions for China recorded in the accounts of the United Nations as of that date,

1. Requests the Secretary-General to retain, as of 25 October 1971, as unpaid assessed contributions for the regular budget for China on the accounts of the United Nations only such amount as equals a pro rata share of the 1971 assessed contributions for China based on the period from 25 October 1971 to 31 December 1971 inclusive;

2. Requests the Secretary-General to compute and transfer to a special account, after the application of paragraph 1 above, the balances of all unpaid assessed contributions for 1971 and prior years as were shown on the accounts of the United Nations for China; of the amount so transferred, the balance arising from regular budget assessments shall be included as a part of the short-term deficit of the Organization for the purpose of computing that deficit.
