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OF THE GENERAL ASSEMBLY

**FIFTH COMMITTEE**  
ADMINISTRATIVE AND BUDGETARY QUESTIONS

A N N E X  
TO THE SUMMARY RECORDS OF MEETINGS

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## NOTE

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A/C.5/L.26 (A/C.2 & 3/L.8)	39	Australia: draft resolution			<i>Ibid.</i>
A/C.5/L.27 (A/C.2 & 3/L.9)	32	Poland: amendment to draft resolution submitted by New Zealand (A/C.2 & 3/L.4—A/C.5/L.23)			<i>Ibid.</i>

<sup>1</sup> Documents in this *Annex* are arranged by their A/C.2 & 3 number.

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A/C.5/L.29 (A/C.2 & 3/L.11)	59	Brazil and the United Kingdom of Great Britain and Northern Ireland: draft resolution			<i>Ibid.</i>
A/C.5/L.30	25	Draft report of the Fifth Committee			Same text as A/1073
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A/C.5/L.38	53	Draft report of the Fifth Committee			Same text as A/1108
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A/C.5/L.43	63	Draft report of the Fifth Committee			Same text as A/1177
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<sup>1</sup> Documents in this *Annex* are arranged by their A/C.2 & 3 number.

## AGENDA ITEM 18<sup>1 2</sup>

**Palestine: (a) Proposals for a permanent international regime for the Jerusalem area: report of the United Nations Conciliation Commission for Palestine; (b) Protection of the Holy Places: report of the United Nations Conciliation Commission for Palestine; (c) Assistance to Palestine refugees: report of the Secretary-General**



**18 (a) Proposals for a permanent international régime for the Jerusalem area; report of the United Nations Conciliation Commission for Palestine; (b) Protection of the Holy Places: report of the United Nations Conciliation Commission for Palestine**

### **Document A/1226**

**Thirty-fourth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution proposed by the *Ad Hoc* Political Committee (A/1222, resolution I), of the Conciliation Commission for Palestine and of the supervision of the armistice agreements**

[Original text: English]  
[8 December 1949]

1. In accordance with a decision taken by the Fifth Committee at its 234th meeting on 7 December 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General (A/C.5/L.47) on the financial implications for the year 1950 of the draft resolution proposed by the *Ad Hoc* Political Committee on the subject of an international regime for the Jerusalem area,<sup>3</sup> together with a report submitted by the Secretary-General (A/C.5/367) on the estimated cost of continuing the United Nations Conciliation Commission for Palestine and the supervision of the armistice agreements in 1950.

2. The Advisory Committee notes that its responsibility at this time is limited to advising the Fifth Committee concerning the effect of the decisions of the *Ad Hoc* Political Committee upon the budget estimates of the United Nations in accordance with rule 142 of the rules of procedure of the General Assembly.

3. The Advisory Committee is conscious that, in the limited period of time available for the examination of the Secretary-General's estimates (A/C.5/L.47) for an international regime for the Jerusalem area, its report to the General Assembly must necessarily be of a preliminary and tentative character, the more so since the estimates submitted are "rough estimates", based on admittedly incomplete data. Apart from the estimates of \$759,000 for the Conciliation Commission and the supervision of the armistice agreements in 1950, the Secretary-General has

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on item 18 (a) and (b) will be found in the *Annex to the Plenary Meetings*, under the symbol A/1234.

estimated a total annual expenditure of \$8,150,000 for the international regime for Jerusalem. This figure, which takes no account of possible revenue in 1950, is based on the following assumptions:

(i) That there will be co-operation on the part of all the existing services in the area. In this connexion, the Committee has noted paragraph II of the draft resolution, which reads as follows:

"Calls upon the States concerned to make formal undertakings, at an early date and in the light of their obligations as Members of the United Nations, that they will approach these matters with good will, and be guided by the terms of the present resolution";

(ii) That there will be no abnormal security conditions requiring the services of a police force exceeding the estimated strength of 500;

(iii) That normal municipal expenditures may reasonably be based on those for the year 1946, with the exception of a 25 per cent increase in population and a 30 per cent increase in prices.

4. The above estimate, which is based on requirements for a full year, would ordinarily be susceptible to a proportionate reduction depending on the date at which the new regime comes into force. The Committee would not venture beyond stating that March appears to be the earliest likely date. But, in view of the uncertainties with regard to expenditures and more particularly in respect of revenue, it is recommended that the Fifth Committee should consider that the immediate effect upon the Members of the United Nations would be a special assessment of one-half of the total estimated expenditures of the equivalent of \$8,000,000.<sup>4</sup> The second assessment will depend upon the date of implementation and the probability of offsetting revenues, as well as upon conditions as they may then exist.

<sup>3</sup> The text of the resolution (303) (IV), as adopted by the General Assembly on 9 December 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*. The draft resolution proposed by the *Ad Hoc* Political Committee will be found in the *Annex to the Plenary Meetings* under the symbol A/1222, resolution I.

<sup>4</sup> This appropriation was later incorporated in a new section 66 of the budget.

5. While the Advisory Committee believes that it is a sound principle that a special international regime under United Nations administration should be self-supporting, it recognizes that estimates of offsetting revenues for the first year cannot be calculated with any exactitude. Nevertheless, the information furnished to the Committee appeared to indicate that in past years revenues did meet the normal expenditures of the municipality.

6. Further, the attention of the Fifth Committee is drawn to the fact that these amounts, in so far as the municipal administration is concerned, though estimated in dollars, should be assessed in the main in soft currencies.

7. The Advisory Committee further takes note that the Secretary-General estimates additional expenditure in 1950 to an amount of \$759,000 in respect of the Conciliation Commission for Palestine and the supervision of the armistice agreements. In view of the institution of the new regime in Jerusalem, the Committee believes that some savings can be made on these items, and accordingly recommends an amount of \$700,000.

## Document A/C.5/367

### Report by the Secretary-General

[Original text: English]  
[6 December 1949]

1. Although the question of Palestine is still under consideration by the *Ad Hoc* Political Committee, the Secretary-General believes that it would facilitate the work of the Fifth Committee, and contribute to the orderly and early completion of the work of the General Assembly to submit the following estimates of expenses to carry out in 1950 United Nations responsibilities in Palestine (other than assistance to Palestine refugees).

2. The estimates are based on the following assumptions:

(a) The Conciliation Commission established by resolution 194 (III) of the General Assembly will be continued throughout 1950 with the functions which were authorized by that resolution and which continue in effect, particularly: "to assist the Governments and authorities concerned to achieve a final settlement of all questions outstanding between them", and pursuant to paragraph 20 of the proposed resolution on assistance to Palestine refugees (A/AC.31/12),<sup>1</sup> to cooperate with the United Nations Relief and Work Agency for Palestine Refugees in the Near East in the best interests of their respective tasks, with particular reference to paragraph 11 of General Assembly resolution 194 (III) relating to the repatriation, resettlement and rehabilitation of refugees and compensation for property lost and damaged;

(b) That supervisory functions concerning the execution of the armistice agreements as defined by Security Council resolution (S/1376) on the Palestine question will be continued throughout 1950;

<sup>1</sup> The document referred to was incorporated as resolution II in document A/1222 which will be found in the *Annex to the Plenary Meetings*.

(c) That the United Nations will have some responsibility for assuring protection and access to the Holy Places in Palestine and for preserving peace in Jerusalem. Pending final action by the *Ad Hoc* Political Committee, the Secretary-General proposes that an estimate of \$300,000 be provided for this purpose. A report on detailed requirements will be submitted to the Advisory Committee on Administrative and Budgetary Questions at its next session.

3. Expenses in connexion with the Conciliation Commission and the supervision of the armistice agreements in 1950 are estimated as follows:

	\$
Temporary assistance .....	119,000
Travel and subsistence of members .....	23,000
Travel and subsistence of observers .....	215,500
Travel and subsistence of staff .....	197,500
Cable, telegraph and radiogram services.....	15,000
Telephone and postal services.....	4,000
Rental and maintenance of premises.....	32,000
Stationery and office supplies.....	2,000
Contractual printing .....	8,000
Local transportation .....	53,000
Freight, cartage and express.....	3,000
Insurance .....	20,000
Miscellaneous supplies and contractual services	10,000
Contractual support services .....	50,000
Office furniture and equipment.....	2,000
Alterations and improvement of premises....	3,000
Field equipment .....	2,000
	TOTAL \$759,000

Under temporary assistance, provision has been made for 23 persons internationally recruited to service the Mission, as shown in the attached annex (\$89,000), the recruitment of 4 persons at headquarters as replacement of personnel assigned to the Mission (\$15,000), and the recruitment of personnel in the Palestine area (\$15,000).

Under travel and subsistence of members, provision has been made for round-trip transportation for 3 members (\$3,600) and subsistence allowance of \$20 per day less approximately 10 per cent for periods of absence from the Mission area (\$19,400).

Under travel and subsistence of observers, provision has been made for:

	\$
(a) Round-trip transportation of 32 military observers .....	25,600
Return transportation of 28 enlisted personnel to their normal military posts of duty, as this type of personnel will be replaced from staff assigned from the Field Service.....	16,800
(b) Subsistence allowance of 32 military observers and 13 officers and crew of aircraft estimated at an average per diem of \$10 per day less approximately 10 per cent for periods of absence from the Mission area.....	147,900
(c) Subsistence allowance of 28 enlisted personnel for three months at an average of \$10 per day .....	25,200
	TOTAL \$215,500

The estimates for travel and subsistence of staff provide for the following expenses:

	\$
(a) Round-trip transportation for 57 persons (29 Secretariat staff members plus 28 Field Service personnel for replacement of enlisted personnel) .....	57,000
(b) Subsistence allowance for one staff member at \$20 per day and 19 staff members at an average of \$10 per day for twelve months, less	

10 per cent for periods of absence from the Mission area .....	69,000
(c) Subsistence allowance for 9 radio operators at \$10 per day for three months, less 10 per cent for periods of absence from the Mission area .....	7,300
(d) Subsistence allowance for 37 Field Service personnel at \$7 per day for nine months, less 10 per cent for periods of absence from the Mission area .....	64,200
	TOTAL \$197,500

The amounts requested for all other items listed above, such as cable costs, telephone serv-

ices, rent and local transportation etc. reflect recent reductions in the operations of the Commission.

Appropriation is therefore requested under section 6, chapter 5, of a total of \$1,059,000 representing \$759,000 for the Conciliation Commission and Armistice Supervision, and \$300,000 for the Holy Places and Jerusalem.

The above estimates take into account the effects of devaluation of currencies (\$149,000) and the establishment of the Field Service (\$159,000).

## ANNEX

### MANNING TABLE

#### PALESTINE

<i>Personnel detailed from headquarters</i>	<i>Internationally recruited staff</i>	<i>Post</i>	<i>Grade</i>	<i>Salaries \$</i>
<i>A. Conciliation Commission for Palestine</i>				
	1	Principal secretary .....	T.R.D.	15,000
		Representation allowance .....		3,000
1		Senior political officer .....		
1		Administrative officer .....		
1		Finance officer .....		
	1	Professional officer .....	15	8,290
	2	Professional officers .....	12	11,780
	1	Communications clerk .....	9	4,460
	1	Junior officer .....	9	4,200
	1	Clerk .....	7	3,400
1	3	Secretaries .....	6	9,210
4	10			59,340
<i>B. Armistice supervision</i>				
1		Interpreter .....	14	
	1	Professional officer .....	15	8,290
	1	Clerk .....	7	3,400
1	2	Secretaries .....	6	6,140
	9	Radio operators (3 months).....	11	11,830
2	13			29,660
Grand totals:	6	23		TOTAL 89,000

### **Document A/C.5/L.47**

#### **Financial implications of an international regime for the Jerusalem area**

[Original text: English]  
[7 December 1949]

Following is a rough estimate of the expenditures which are likely to fall on the United Nations budget as a result of the draft resolution adopted by the *Ad Hoc* Political Committee concerning the internationalization of the City of Jerusalem and the protection of the Holy Places.

This estimate is based on the observed costs during the final years of the mandatory administration and assumes a population in the area amounting to 250,000.

I. MUNICIPAL EXPENDITURES. Under the final years of the mandatory administration, municipal expenditures amounted to approximately £300,000. Allowing for increases in the population and in price levels, the estimated annual expenditure under this head would now be £470,000 or \$1,300,000, excluding expenditures for police force.

#### II. CENTRAL GOVERNMENT EXPENDITURES.

The estimate provides for expenditures under the following heads: General administration, Legal and judiciary, Social services, Development services, Public works, Post and telegraph.

On a *per capita* basis, the share of Jerusalem in this expenditure amounted to £1,500,000. Allowing for the increase in prices, the probable expenditure would now be in the region of £2,000,000, or \$5,600,000.

III. POLICE FORCE. Expenditures in connexion with a police force are estimated at \$1,250,000, and provide for a police force of 500.

IV. On the above basis, the total annual expenditure for all of the above categories would amount to \$8,150,000. This estimate does not provide for extraordinary expenditures in security services, such as was incurred by the Mandatory Government.

V. The probable revenue from local sources at the outset of a new administration cannot be estimated.

## 18 (c) Assistance to Palestine refugees: report of the Secretary-General<sup>1</sup>

### Document A/1057

#### **Fourteenth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial statements of the United Nations Relief for Palestine Refugees for the period 1 December 1948 to 30 June 1949, and report of the Board of Auditors**

[Original text: English]  
[1 November 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has examined the interim report on the financial statements of the United Nations Relief for Palestine Refugees for the period 1 December 1948 to 30 June 1949, which the Board of Auditors has submitted to the General Assembly in accordance with paragraph 29 of the provisional regulations for the administration and supervision of the Palestine Refugee Fund.

2. The agreements with the operational agencies which have assumed responsibility for the implementation of relief programmes in the field and for the distribution of supplies donated under United Nations auspices provide that such agencies shall submit "... financial reports of distribution costs incurred by them in fulfilment of their agreement certified by accredited auditors and in such detail as the Director [of UNRPR] may require". The Board of Auditors has relied on audited reports of the accounts of the operational agencies, in accordance with the agreements between the Secretary-General of the United Nations and the agencies.

3. The Advisory Committee, having carefully considered the comments of the Board of Auditors, together with the oral testimony of its Chairman, has taken note of the report, which discloses no points on which the Committee desires to offer observations.

### Document A/1210

#### **Thirty-third report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution adopted by the Ad Hoc Political Committee (A/AC.31/12)**

[Original text: English]  
[5 December 1949]

1. In accordance with a decision taken by the Fifth Committee at its 233rd meeting on 2 December 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General regarding the financial implications of the proposal concerning assistance to Palestine refugees (A/C.5/366) and the draft resolution adopted by the *Ad Hoc* Political Committee (A/AC.31/12).<sup>2</sup>

2. The relief and works programmes will be financed from a special fund, contributions to which will be on a voluntary basis as provided in paragraph 13 of the draft resolution. The

Advisory Committee calls attention to the statement of the Secretary-General in document A/C.5/366 that "All of the above expenses [\$54,900,000 for 18 months beginning 1 January 1950] will be carried under the Special Fund and will not affect the United Nations budget." The Advisory Committee understands that no additional costs will be incurred on the regular United Nations budget for administrative services and facilities furnished to the United Nations Relief for Palestine Refugees and to the proposed new agency.

3. It is the opinion of the Committee that the most important question for the Fifth Committee in respect of United Nations financial responsibility for the programme is the proposal for an advance from the Working Capital Fund. Paragraph 14 of the draft resolution authorizes the Secretary-General, in consultation with the Advisory Committee, to advance "funds deemed to be available for this purpose and not exceeding \$5,000,000 from the Working Capital Fund to finance operations pursuant to this resolution, such sum to be repaid not later than 31 December 1950 from the voluntary contributions requested under paragraph 13".

4. The Secretary-General's report indicates, however, that he cannot foresee the possibility of advancing more than \$3,000,000 prior to 1 July 1950. The Advisory Committee has examined the experience of previous years and finds that, under ordinary circumstances, approximately \$10,000,000 is required from the Working Capital Fund to finance the regular budget up to 1 July. This amount, together with advances already made to specialized agencies, and funds which must be earmarked for peace and security, indicate that there is little possibility that an amount exceeding \$3,000,000 will be available before 1 July 1950.

5. On the other hand, the present rate of expenditure for direct relief is stated to be \$1,900,000 per month so that funds in excess of \$3,000,000 will be required before March. This financial situation emphasizes the need for early action by Members of the United Nations in making their voluntary contributions to the Special Fund as well as their contributions to the United Nations budget for 1950.

6. As regards repayment to the Working Capital Fund, the Secretary-General has called attention to the fact that the position of the Working Capital Fund would be impaired should contributions in US dollars to the Special Fund by Members be unduly limited. The Advisory Committee wishes to stress the importance of this point and to state its view that the repayment of the advance should be a first claim against US dollar contributions to the Special Fund. In this connexion, the Committee was informed that governmental contributions to the Special Fund of \$54,900,000 will not be earmarked as between direct relief and works projects but, subject to the financial regulations, will be allocated by the Director, in consultation with his Advisory Commission (paragraph 9 (d)) of the draft resolution.

<sup>1</sup> The Rapporteur's report on item 18 (c) will be found in the *Annex to the Plenary Meetings* under the symbol A/1223.

<sup>2</sup> The document referred to was incorporated as resolution II in document A/1222, which will be found in the *Annex to the Plenary Meetings*.



7. The Advisory Committee was also informed that preliminary negotiations concerning the International Refugee Organization's interest-free loan of \$2,800,000 authorized in the draft resolution, indicate that it is unlikely that any part of the loan will be in US dollars. This Committee will be consulted further during the negotiations and ventures to express the hope that the loan may be forthcoming as early as possible in currency readily usable in the relief operation.

8. The Advisory Committee has also taken note of the administrative arrangements for the programme and the co-operation requested of other international organizations. The Committee will be consulted later on the establishment of financial regulations governing the whole programme as envisaged in paragraph 9 (c) after the appointment of a director for the new agency.

#### **Document A/C.5/365**

##### **Letter dated 3 December 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[3 December 1949]

I have received the following letter from Mr. Nasrollah Entezam, Chairman of the *Ad Hoc* Political Committee:

"The *Ad Hoc* Political Committee, at its 55th meeting on 2 December 1949, adopted a resolution concerning Assistance to Palestine Refugees. The text of this resolution is contained in document A/AC.31/12.

"Before the General Assembly can vote on this resolution, the Fifth Committee, under rule 142 of the rules of procedure of the General Assembly, must be given an opportunity of considering the financial implications of the resolution, particularly in paragraphs 14 and 15.

"I have the honour therefore to request you to bring this resolution to the attention of the Fifth Committee."

I should be glad if the Administrative and Budgetary Committee would undertake to consider the financial implications of this resolution as soon as possible.

(Signed) Carlos P. RÓMULO

#### **Document A/C.5/366**

##### **Report by the Secretary-General**

[Original text: English]  
[3 December 1949]

1. At its 55th meeting held on 2 December 1949, the *Ad Hoc* Political Committee recommended that the General Assembly adopt a draft resolution (A/AC.31/12) concerning assistance to Palestine refugees.<sup>1</sup> This draft resolution recognizes the necessity for continued assistance and to that effect:

(1) Considers that an equivalent of approximately \$54,900,000 will be required to carry out

<sup>1</sup> The text of the resolution (302 (IV)), as adopted by the General Assembly on 8 December 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

such assistance from 1 January 1950 to 30 June 1951, of which, subject to further adjustments, \$33,700,000 will be required for direct relief and work programmes throughout 1950, and \$21,200,000 for work programmes from 1 January to 30 June 1951, including administrative expenses.

(2) Establishes an agency to carry out, in collaboration with local Governments, direct relief and work programmes and to consult with Near Eastern Governments concerning measures to be taken preparatory to the time when international assistance will cease.

(3) Establishes an Advisory Commission to assist the Director of the agency in the execution of the programme.

(4) Continues the United Nations Relief for Palestine Refugees until 1 April 1950 or until such date as may be agreed between the Secretary-General and the Director of the new agency, the assets and liabilities of the United Nations Relief for Palestine Refugees being then transferred to the agency.

(5) Urges all Members of the United Nations and non-members to make the required voluntary contributions in funds or in kind to the Special Fund established under resolution 212 (III) and continued by paragraph 16 of the draft resolution, with provision for an annual audit (paragraph 21).

(6) Authorizes the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions, to advance funds deemed to be available for this purpose and not exceeding \$5,000,000 from the Working Capital Fund to finance operations pursuant to the resolution, such sums to be repaid not later than 31 December 1950 from the voluntary governmental contributions requested under the resolution.

(7) Authorizes the Secretary-General, in consultation with the Advisory Committee, to negotiate with the International Refugee Organization for an interest-free loan in an amount not to exceed the equivalent of \$2,800,000 to finance the programme subject to mutually satisfactory conditions for repayment. Concerning administrative arrangements, the draft resolution provides (paragraph 9) that "... the Secretary-General ... appoint the Director of the United Nations Relief and Works Agency for Palestine Refugees in the Near East in consultation with the Governments represented on the Advisory Commission;

"(a) The Director shall be the chief executive officer of the United Nations Relief and Works Agency for Palestine Refugees in the Near East responsible to the General Assembly for the operation of the programme;

"(b) The Director shall select and appoint his staff in accordance with general arrangements made in agreement with the Secretary-General including such of the staff rules and regulations of the United Nations as the Director and the Secretary-General shall agree are applicable, and to the extent possible utilize the facilities and assistance of the Secretary-General;

"(c) The Director shall, in consultation with the Secretary-General and the Advisory Committee on Budgetary and Administrative Questions, establish financial regulations for the United Nations Relief and Works Agency for Palestine Refugees in the Near East;

"(d) Subject to the financial regulations established pursuant to clause (c) of this paragraph, the Director, in consultation with the Advisory Commission, shall apportion available funds between direct relief and works projects in their discretion, in the event that the estimates in paragraph 6 require revision".

The financial provisions of the resolution call for the following comments:

#### A. REQUIREMENTS FOR DIRECT RELIEF AND WORK PROGRAMMES

The figures quoted in paragraph 6 of the draft resolution concerning the financial requirements for carrying out the programmes outlined in the resolution were based on the findings of the Economic Survey Mission for the Middle East. The estimated cost of the programme by quarters as from January 1950 to 30 June 1951 is as follows (in millions of US dollars):

	1950 Quarters				1951 Quarters		Total
	I	II	III	IV	I	II	
I. Direct relief .....	6.7	5.1	4.5	3.9	—	—	20.2
II. Work schemes							
Labour administration .....	—	0.9	2.8	4.6	6.2	6.9	21.4
Materials, tools and equipment.....	—	0.6	1.8	2.8	3.8	4.3	13.3
Total for work schemes .....	—	1.5	4.6	7.4	10.0	11.2	34.7
Totals .....	6.7	6.6	9.1	11.3	10.0	11.2	54.9
TOTAL for 1950 .....				33.7			
TOTAL for 1951 .....						21.2	

Estimated cost of the programme for direct relief in the first quarter of 1950, while corresponding to the present total requirements, allows for certain expenditures in connexion with the establishment of a new agency. Estimated total costs for relief for 1950 assume that direct relief will be reduced progressively to be terminated by 31 December 1950 unless otherwise determined by the General Assembly at its fifth regular session.

Estimates concerning work schemes are based on the programmes as outlined in the preliminary report of the Economic Survey Mission.

The above figures include all administrative expenses related to the programmes. Although the preliminary estimates prepared by the Economic Survey Mission do not distinguish between administrative and operational expenses, it is estimated that the administrative expenses would be less than \$2,000,000 in 1950. All the above expenses will be carried under the Special Fund and will not affect the United Nations budget. All facilities and assistance to be provided by the Secretary-General under paragraph 9 of the resolution will be within the limits possible under the existing provisions of the 1950 budget.

#### B. ADVANCES FROM THE WORKING CAPITAL FUND

Article 14 of the draft resolution provides that in order to carry out the programme, it will be necessary to finance its operations through

the advances from the Working Capital Fund pending receipt of governmental contributions. The Secretary-General will endeavour to advance such funds within the possibilities of the Working Capital Fund. As stated on his behalf before the *Ad Hoc* Political Committee, however, these possibilities will be limited during the first half of the year due to the fact that many of the contributions from Members to the 1950 budget will not be received prior to July. As a result, the Secretary-General considers that, as far as can be foreseen at present, cash advances probably could not exceed \$3,000,000 up to 1 July 1950. Attention of the members of the Fifth Committee is also called to the fact that the position of the Working Capital Fund would be impaired should contributions in US dollars to the special fund by Members be unduly limited.

#### C. LOAN FROM THE INTERNATIONAL REFUGEE ORGANIZATION

Article 15 of the draft resolution authorizes the Secretary-General to negotiate with the International Refugee Organization an interest-free loan subject to satisfactory conditions for repayment in order to help carry the programme, pending receipt of contributions from Governments.

The Secretary-General is prepared to undertake such negotiations, it being his understanding that repayments will only be made from funds contributed to the special fund and in such currencies as may be mutually agreed upon.

## AGENDA ITEM 19<sup>1 2</sup>

### Question of the disposal of the former Italian colonies

#### Document A/1091

**Twenty-fourth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution proposed by the First Committee (A/1089, resolution A)**

[Original text: English]  
[15 November 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/351) on the budgetary implications for the year 1950 of the draft resolution<sup>3</sup> on the question of the disposal of the former Italian colonies adopted by the First Committee at its 324th meeting on 12 November 1949.

2. The Advisory Committee takes note that the draft resolution contains recommendations on administrative and financial questions. It appears to the Advisory Committee, however, that, in conformity with rule 142 of the rules of procedure of the General Assembly and on other grounds, it is appropriate that such questions be left to the Fifth Committee; the more so since in one particular case a commitment extending over a period of ten years is contemplated.

3. The Secretary-General has presented estimates to a total amount of \$488,300, of which \$140,200 represents provision for travel and subsistence of members, as follows:

(a) Council for Libya.....	\$72,000
(b) Advisory Council for Italian Somaliland .....	26,000
(c) United Nations Commission for Eritrea .....	42,200

4. As regards the Council for Libya, there is, in the opinion of the Advisory Committee, no sufficient justification for the payment, contemplated in section D, paragraph 2 (b), of the draft resolution, of travel and subsistence expenses to the three Council members representing the population of the three regions of Libya or to the Council member representing the minorities in the area concerned, and a reduction of \$26,000 on item (a) above is accordingly recommended. Further savings in respect of travel and subsistence will accrue in the event that any of the six States, members of the Council, appoint

representatives who are already serving in the area.

5. The draft resolution provides, in paragraph 4 of section C relating to the United Nations Commission for Eritrea, that the Commission shall assemble at Lake Success before proceeding to Eritrea. The Advisory Committee, however, desires to point out that considerable savings on the item of \$13,000 for the travel expenses of the members would result if the members proceeded direct to their destination without assembling previously at headquarters.

6. The Advisory Committee further notes that, as regards the Commission for Eritrea, the estimates provide, in accordance with the terms of section D, paragraph 2 (b), of the draft resolution, for the payment of travel and subsistence expenses to alternate members. It is, in the opinion of the Committee, for consideration whether adequate need exists for such a provision, in view of the fact that the Commission's field operations will not exceed six months in duration.

7. A subsistence allowance at the rate of \$20 per day is proposed for the members of the three bodies under reference. This is, in the opinion of the Advisory Committee, in excess of actual needs in the territories concerned. While the Committee submits no specific recommendations at the present time, it nevertheless draws attention to the observations already made in its eleventh report of 1949 (A/1051,<sup>4</sup> paragraph 6), in which the Committee recommended a comprehensive review by the Secretary-General of the rate of subsistence allowance, to take account of factors such as the revaluation of currencies and changes in the cost of living. The results of such a review could no doubt be implemented by the Secretary-General in advance of the submission of his comprehensive report on the subject to the fifth regular session of the General Assembly.

8. The Advisory Committee reached the view that the staffing proposed for the three bodies is excessive; for example, four interpreters are detailed from Headquarters, and a considerable number of professional officers in addition to the principal and deputy principal secretaries. Savings should, in the Committee's opinion, be possible on the staffing proposals.

9. On the basis of the above considerations, the Advisory Committee recommends that the total estimates be provisionally approved at a figure of \$400,000, or a reduction of \$88,300 on the appropriation requested by the Secretary-General. In making this recommendation, the Committee has had regard to the fact that recent currency revaluations are only partially reflected in the estimates, and that some further

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1109.

<sup>3</sup> The text of the resolution (289 (IV)), as adopted by the General Assembly on 21 November 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*. The text of the draft resolution will be found in the *Annex to the Plenary Meetings*, document A/1089.

<sup>4</sup> See under agenda item 39.

savings should be possible on this account. The Committee believes that the estimates, as recommended, are sufficient for all the purposes in view, and that in any case no need should arise to invoke paragraph (a) of the General Assembly resolution for 1950 relating to unforeseen and extraordinary expenses.<sup>1</sup>

10. As regards the question of reimbursement of certain of the expenses to be incurred by the United Nations in connexion with the proposed resolution, the Advisory Committee takes note that the Secretary-General intends to enter into negotiations for this purpose with the designated Administering Authority of Italian Somaliland, on the ground that United Nations staff and services will be made available to an advisory council serving a non-member of the Organization. No reimbursement, however, will be claimed in the case of the remaining two bodies.

## Document A/C.5/351

### Report by the Secretary-General

[Original text: English]  
[12 November 1949]

At its 324th meeting held on 12 November 1949 the First Committee recommended that the General Assembly approve a resolution concerning the future of the former Italian colonies.<sup>2</sup>

The resolution consists of four sections dealing respectively with the future status of Libya (section A), Somaliland (section B), Eritrea (section C) and with the administrative and financial provisions necessary to the proper functioning of the various United Nations organs established by the first three sections of the resolution (section D).

The financial implications of the resolution for the financial year 1950 are analysed hereunder as follows:

#### I. LIBYA

Section A of the resolution concerning the future of Libya provides for the appointment by the General Assembly of a United Nations Commissioner and a Council to aid and advise the Commissioner in assisting the people of Libya in the formulation of the constitution and the establishment of an independent government not later than 1 January 1952.

The resolution further provides that the Council shall consist of six Member States together with one member representative of the people of each of the three regions of Libya and one representative of the minorities in Libya.

Under the terms of section D of the resolution, the Secretary-General is authorized to arrange for the payment of an appropriate remuneration to the United Nations Commissioner, to reimburse subsistence and travel expenses of the members of the Council and to provide to the Commissioner such staff and facilities as the Secretary-General may consider necessary to carry out the terms of the resolution.

In order to implement the above resolution, the following funds will be required in 1950:

	\$
Temporary assistance .....	79,700
Travel and subsistence of members.....	72,000
Travel and subsistence of staff.....	73,700
Communications .....	4,000
Stationery and office supplies.....	2,000
Freight, cartage and express.....	4,000
Miscellaneous supplies and contractual services .....	4,500
Local transportation .....	15,000
Rental and maintenance of premises.....	5,000
Printing .....	8,000
	TOTAL 267,900

Under temporary assistance provision is made for four internationally recruited staff as shown in annex A (\$40,700), for replacement of the persons to be detailed from headquarters (\$28,000), and for locally recruited staff at an estimated cost of \$11,000.

Under travel and subsistence of members, provision is made for travel expenses (\$6,500) and subsistence allowances at \$20 per day for each of the ten members of the Council, less a deduction of approximately 10 per cent for periods of absence (\$65,500). The \$73,700 requested under travel and subsistence of staff will cover expenses in connexion with:

(a) The transportation cost to Libya of 17 internationally recruited staff assigned to the Commission (\$13,000);

(b) Subsistence allowances at \$20 per day for the United Nations Commissioner, at \$15 per day for the principal secretary and at an average rate of \$10 per day for 15 staff members, less 10 per cent for periods of absence (\$60,700).

Under local transportation, provision has been made for transportation within the area for the Commissioner and the Council.

The estimate for contractual printing provides for printing of an 80-page report in five languages.

#### II. SOMALILAND

Section B of the resolution concerning Somaliland provides that Italian Somaliland shall be an independent sovereign State at the end of ten years from the date of approval of the Trusteeship Agreement by the General Assembly.

The resolution further states that during the above-mentioned period of ten years, Italian Somaliland shall be placed under the International Trusteeship System with Italy as Administering Authority, the Administering Authority being aided and advised by an Advisory Council composed of representatives of three States. In accordance with the resolution, the headquarters of the Advisory Council shall be Mogadiscio, and the terms of reference of the Council shall be determined in the Trusteeship Agreement and shall include the right of States members of the Council to participate in the debates of the Trusteeship Council on any question relating to this territory. Under the terms of section D of the resolution, the Secretary-General is authorized to reimburse subsistence and travel expenses of one representative from each Government represented on the Advisory Council and to provide the Council with such staff and facilities as the

<sup>2</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Plenary Meetings*, document A/1089.

<sup>1</sup> See under agenda item 40, document A/C.5/364.

Secretary-General may consider necessary to carry out the terms of the resolution.

On the above basis, the following funds will be required in 1950:

	\$
Temporary assistance .....	44,800
Travel and subsistence of members.....	26,000
Travel of staff .....	6,000
Local transportation .....	2,000
Miscellaneous supplies and contractual services .....	8,200
TOTAL	87,000

Under temporary assistance, provision is made for five internationally recruited staff (as shown in annex B) and for locally recruited staff at an estimated cost of \$7,200.

Under travel and subsistence of members, provision is made for travel expenses (\$6,000) and subsistence allowances at \$20 per day for three representatives minus a deduction of approximately 10 per cent for periods of absence from the Council (\$20,000).

The amount of \$6,000 requested under travel of staff will cover expenses in connexion with the transportation to Somaliland of the five internationally recruited staff assigned to the Advisory Council.

Under miscellaneous supplies and contractual services, provision is made for communications, stationery and office supplies, rental and maintenance of premises and office miscellaneous supplies and services.

It is to be noted that the Secretary-General intends to undertake negotiations with the Administering Authority with a view to obtaining reimbursement for expenses incurred by the United Nations in connexion with staff and services provided to the Advisory Council for Somaliland.

### III. ERITREA

Section C of the resolution concerning the future of Eritrea provides that a Commission consisting of representatives of five Member States shall be established to ascertain the wishes and the best means of promoting the welfare of the inhabitants of Eritrea, to examine the question of the disposal of Eritrea and to prepare a report to the General Assembly together with such proposal or proposals as it may deem appropriate for the solution of the problem of Eritrea.

The resolution further states that the Commission shall assemble at the headquarters of the United Nations as soon as possible, that it should travel to Eritrea and may visit other places as may be necessary in carrying out its responsibilities.

The resolution also states that the report of the Commission shall be communicated to the Secretary-General not later than 15 June 1950 and that the Interim Committee of the General Assembly shall consider it and report with conclusions to the fifth regular session of the General Assembly.

Under the terms of section D of the resolution, the Secretary-General is invited to request the necessary facilities from the competent authorities of each of the States in whose territory it may be necessary for the Commission to meet or travel, and is authorized to reimburse travel and subsistence expenses of one representative and

one alternate from each Government represented on the Commission, and to provide to the Commission such staff and facilities as the Secretary-General may consider necessary to carry out the provisions of the resolution.

In order to implement the above resolution, the following funds will be required in 1950:

	\$
Temporary assistance .....	15,500
Travel and subsistence of members.....	42,200
Travel and subsistence of staff.....	46,700
Communications .....	2,500
Stationery and office supplies.....	750
Freight, cartage and express.....	2,500
Miscellaneous supplies and contractual services .....	3,000
Local transportation .....	11,000
Printing .....	8,000
Rental of premises .....	1,250
TOTAL	133,400

Under temporary assistance provision is made for 7 staff members temporarily employed at Headquarters as replacement of staff assigned to the Commission (\$14,000) and for locally recruited staff at an estimated cost of \$1,500.

Under travel and subsistence of members provision is made for round-trip costs (\$13,000) and daily subsistence allowance of \$20 for six months for each of five members and five alternates serving the Commission (\$29,200).

The \$46,700 requested under travel and subsistence of staff will cover expenses in connexion with:

(a) Fifteen round-trip costs for personnel assigned from Headquarters to the Commission (as shown in annex C) (\$17,500);

(b) Subsistence allowance for one staff member at \$20 per day and for 14 staff members estimated at an average of \$10 per day (\$29,200).

For local transportation provision has been made for transportation within the area of the Commission as provided for in the resolution.

The estimate for contractual printing provides for printing of an 80-page report in five languages (\$8,000).

To sum up, expenses to be incurred in 1950 in connexion with the three above-mentioned resolutions will be as follows:

	\$
1. United Nations Commissioner for Libya..	267,900
2. Advisory Council for Italian Somaliland.	87,000
3. The United Nations Commission for Eritrea .....	133,400
TOTAL	488,300

The Secretary-General requests that this amount be appropriated under chapters VI, VIII and IX respectively of section 6 of the 1950 budget. It is to be noted that these expenses will be partly compensated by the amount of assessments to be levied for the salaries of internationally recruited and temporary replacement staff, estimated at \$20,000.

The above estimates assume that no expenditures will be required prior to 1 January 1950. Should some expenses be necessary in 1949, the Secretary-General would try to absorb the costs within the appropriation for section 6, and if this is impossible, he would withdraw from the Working Capital Fund the necessary funds as expenses related to the maintenance of peace and security.

## ANNEX A

## MANNING TABLE

## UNITED NATIONS COMMISSION FOR LIBYA

<i>Personnel detailed from Headquarters</i>	<i>Internationally recruited staff</i>	<i>Post</i>	<i>Guide</i>	<i>Gross salary amount \$</i>
	1	United Nations Commissioner .....		28,500
1		Principal secretary .....		
1		Legal adviser .....		
3		Professional officers .....		
1		Administrative and finance officer .....		
2	1	Interpreters .....	13	6,600
1		Précis writer .....		
1		Documents officer .....		
3	2	Secretaries .....		5,600
13	4		TOTAL	40,700

## ANNEX B

## MANNING TABLE

## ADVISORY COUNCIL FOR ITALIAN SOMALILAND

<i>Internationally recruited staff</i>	<i>Post</i>	<i>Grade</i>	<i>Gross salary Amount \$</i>
1	Principal secretary ....	17	10,610
2	Professional officers ...	14	14,800
1	Interpreter .....	13	6,600
2	Secretaries .....		5,560
6		TOTAL	37,570

*Note:* No provision is made for a differential, as sufficient information on this matter is not available.

## ANNEX C

## MANNING TABLE

## UNITED NATIONS COMMISSION ON ERITREA

<i>Personnel detailed from headquarters</i>	<i>Post</i>
1	Principal secretary
1	Deputy principal secretary
2	Professional officers
1	Administrative and finance officer
2	Interpreters
2	Précis writers
1	Clerk
5	Secretaries
15	

**Document A/C.5/352****Letter dated 14 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[14 November 1949]

I have been informed by Mr. Selim Sarper, Vice-Chairman of the First Committee, that at its 324th meeting held on 12 November 1949, the First Committee adopted a resolution concerning the disposal of the former Italian colonies, the

text of which is contained in document A/C.1/546.<sup>1</sup>

Would you kindly bring this resolution to the attention of the Fifth Committee for consideration and report to the General Assembly on the effect which it would have on the budget estimates of the United Nations.

(Signed) Carlos P. RÓMULO

<sup>1</sup> The text of this document was incorporated as resolution A in document A/1089, which will be found in the *Annex to the Plenary Meetings*.

## AGENDA ITEM 21<sup>1 2</sup>

### Threats to the political independence and territorial integrity of Greece: report of the United Nations Special Committee on the Balkans

#### Document A/1067

##### Seventeenth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolutions proposed by the First Committee (A/1062)

[Original text: English]  
[9 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 221st meeting on 8 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/343) submitting estimates of the costs of the United Nations Special Committee on the Balkans for the financial year 1950, together with the related report (A/C.5/342) on the repatriation of Greek children.

2. The Advisory Committee notes that account has been taken in the estimates submitted of savings from the revaluation of certain national currencies, but not of those likely to accrue from the establishment of a United Nations Field Service, should such a service be approved by the General Assembly.

3. As regards the item for travel and subsistence of members of the Special Committee, the deduction of 20 per cent in respect of absences from the Mission area is, in the Advisory Committee's opinion, unduly small, particularly in view of the fact that the subsistence allowance is not in all cases paid at the full rate. A reduction of \$25,000 is recommended on this item.

4. Further savings of the order of \$6,500 should be possible of achievement on the items for contractual printing (\$2,000), local transportation (\$500), and temporary assistance (\$4,000).

5. The Advisory Committee notes that provision for two posts for verbatim reporters, included in the 1949 appropriation, is not requested in the present estimates.

6. The report by the Secretary-General (A/C.5/343, final paragraph) contains a reference to paragraph 13 of draft resolution A proposed by the First Committee.<sup>3</sup> The Advisory Committee, however, does not feel called upon, at this stage, to offer any comments upon this paragraph, which involves a matter of policy for decision by the General Assembly. Should the contingency envisaged in the resolution arise, the Committee would be prepared to submit its observations.

7. In connexion with the report by the Secretary-General concerning the repatriation of Greek

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

children (A/C.5/342), the Advisory Committee takes note that, in accordance with General Assembly resolution 193 C (III), the Secretary-General requested the International Committee of the Red Cross and the League of Red Cross Societies to implement that resolution. The First Committee has now recommended that this work be continued and that the Secretary-General lend to the two Red Cross bodies "all appropriate assistance in carrying out their tasks" (A/1062). Under these resolutions, the Secretary-General expects to reimburse the Red Cross for administrative expenses to the amount of \$23,000 in 1949 and about \$50,000 in 1950. It is not anticipated that the amount requested by the Secretary-General (\$50,000) will be exceeded during the year 1950. In the contrary event, however, the Advisory Committee considers that, in view of the special circumstances of the case, advances from the Working Capital Fund to meet additional requirements should be the subject of prior consultation with the Committee.

8. Subject to what is said above, the Advisory Committee recommends that the estimates be approved at the following figures:

	Recommended by the Advisory Committee	Requested by the Secretary- General
	\$	\$
Section 6		
Chapter I, United Nations Special Committee on the Balkans .....	850,000	881,500
Chapter IV, Repatriation of Greek children .....	50,000	50,000

9. The salaries of staff members, for which provision is made under chapter III, are gross, and revenue in respect of contributions under the Staff Assessment Plan is estimated at \$39,000.

#### Document A/C.5/342

##### Repatriation of Greek children: report by the Secretary-General

[Original text: English]  
[7 November 1949]

At its 310th meeting held on 3 November 1949, the First Committee recommended that the General Assembly approve a draft resolution (A/1062) implementing resolution 193 C (III) of the General Assembly concerning repatriation of Greek children. This resolution notes that the Greek children have not as yet been returned to their homes in accordance with the resolution of the General Assembly, recognizes the necessity of further efforts for the implementation of this resolution, and instructs the Secretary-General to

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1092 and Corr.1.

<sup>3</sup> *Ibid.*, document A/1062.

request the International Committee of the Red Cross and the League of Red Cross Societies to continue their efforts in this humanitarian cause and to lend them all appropriate assistance in carrying out their tasks.

The International Committee of the Red Cross, in accordance with the provisions of resolution 193 (III) and at the request of the Secretary-General, has already undertaken a survey and entered into negotiations with the National Red Cross organizations of the States concerned. The Secretary-General has authorized expenses in 1949 to proceed with the programme of repatriation without delay. These expenses, limited to additional out-of-pocket expenditures by the International Committee of the Red Cross and the League of Red Cross Societies, are estimated at \$23,000 for 1949.

On the basis of present expenditures, it is felt that an amount of \$50,000 will be required in 1950 in order to implement the draft resolution as adopted by the First Committee.<sup>1</sup>

The Secretary-General consequently requests that this amount be appropriated under a new chapter IV, Repatriation of Greek Children, section 6 of the 1950 budget estimates. Should this amount prove to be insufficient, additional requirements would be met by advances from the Working Capital Fund as relating to the maintenance of peace and security.

#### Document A/C.5/343

#### United Nations Special Committee on the Balkans: report by the Secretary-General

[Original text: English]  
[7 November 1949]

At its 311th meeting held on 4 November 1949, the First Committee recommended that the General Assembly approve a resolution concerning threats to the political independence and territorial integrity of Greece, which calls for the continuation of the Special Committee on the Balkans previously established by General Assembly resolution 109 (II) and continued by General Assembly resolution 193 (III) with the functions conferred upon it by the above-mentioned resolutions.

It is estimated that the continuation of the Special Committee on the Balkans throughout 1950 will entail, on the basis of the draft resolution proposed by the First Committee,<sup>2</sup> the following expenses:

	\$
Temporary assistance .....	240,000
Travel and subsistence of members .....	151,000
Travel and subsistence of staff .....	131,000
Travel and subsistence of military observers .....	225,000
Communication services .....	8,000
Rental and maintenance of premises and equipment .....	28,000
Stationery and office supplies .....	3,000
Contractual printing .....	10,000
Local transportation .....	5,000
Freight, cartage and express .....	2,500
Insurance .....	36,000
Miscellaneous expenses .....	7,000
Miscellaneous equipment .....	5,000
Maintenance and operation of transportation equipment .....	30,000
TOTAL	881,500

<sup>1</sup> Adopted 18 November 1949 by the General Assembly as resolution 288 B (IV).

The estimates reflect savings resulting from the recent revaluation of currencies. The estimates do not take into account savings which would result from the establishment of a United Nations Field Service. A paper on the Field Service will be submitted in a few days.

Under temporary assistance, provision is made for 19 persons, internationally recruited, to serve the Mission, as shown in the annex (\$113,000); 49 local recruits: 18 drivers, 4 radio operators, 10 interpreters, 6 clerks, 3 typists, 3 mechanics, 1 nurse, 2 mimeograph operators and 2 storemen (\$107,000); and 5 persons to be temporarily employed at Headquarters as replacement of staff assigned to the Mission (\$20,000).

Under travel and subsistence of members, provision is made for round trip costs (\$22,000) and daily subsistence allowance of \$20 for each of the 11 members and 11 alternates serving the Mission, less a deduction of 20 per cent for periods of absence from the Mission area (\$129,000).

The \$131,000 requested under travel and subsistence of staff will cover expenses in connexion with:

(a) Costs for 28 round trips for internationally recruited and Headquarters staff assigned to the Mission (\$28,000);

(b) Subsistence allowance for the Principal Secretary at \$20 per day, and for 28 staff members at an average of \$10.50 per day, less 10 per cent deduction for periods of absence from the Mission area (\$103,000).

Under travel and subsistence of military observers, provision is made for 20 round trips at \$800 and 18 round trips at \$500 (\$25,000) and for subsistence allowance for 40 military observers and 18 radio operators, less 10 per cent deduction for periods of absence from the Mission area (\$200,000).

The \$8,000 requested under communication services will cover expenses in connexion with postal and telephone services as well as telegraph, cable and radiogram services.

Under rental and maintenance of premises and equipment, provision is made for rental of office space in Athens, Salonika, and for the observer groups. Amount is based on 1949 experience.

Under maintenance and operation of transportation equipment, provision is made for maintenance of 36 vehicles (cost of spare parts, tires, tubes, gasoline, oil etc.).

Under all the other items, the estimates are based on the experience of the 1949 Mission.

Should the resolution be adopted by the General Assembly, the appropriation of \$881,500 under chapter III, United Nations Special Committee on the Balkans, section 6 of the 1950 budget estimates, would be required. It is noted that these expenses will be partly compensated by the amount of assessments to be levied on the salaries of the staff of the Mission, estimated at \$39,000. This request, as the two requests previously submitted for the United Nations Commission on Korea and the United Nations Commission on India and Pakistan will substitute for

<sup>2</sup> Adopted 18 November 1949 by the General Assembly as resolution 288 A (IV).



the provision of \$5,000,000 included in the original budget estimates in section 6.

No provision is made in these estimates for any expenditures which may arise under paragraph 13 of the draft resolution, which "authorizes the Secretary-General to arrange through the Special Committee or other appropriate United Nations or international agencies the extension of

any feasible assistance to the Governments concerned in making and carrying out arrangements for the repatriation to Greece or resettlement elsewhere of Greek guerrillas and other Greek nationals who have been involved in the guerrilla warfare". Such expenditures, if required, would be made from advances from the Working Capital Fund, as relating to the maintenance of peace and security.

## ANNEX

### MANNING TABLE

#### UNITED NATIONS SPECIAL COMMITTEE ON THE BALKANS

<i>Personnel detailed from headquarters</i>	<i>Internationally recruited staff</i>	<i>Post</i>	<i>Grade</i>	<i>Gross salary amount \$</i>
	1	Principal secretary .....	19	14,170
	1	Information officer .....	16	9,960
1		Deputy principal secretary .....		
1		Interpreter .....		
1		Administrative officer .....		
	2	Professional post .....	14	16,580
	1	Professional post .....	14	7,830
1		Professional post .....		
1		Translator .....		
1		Editor .....		
	1	Interpreter .....	13	7,000
	1	Editor .....	13	7,400
1		Professional post .....		
	1	Professional post .....	12	6,240
	1	Administrative officer (Finance) .....	12	6,600
	1	Précis writer .....	10	5,260
1		Professional post .....		
	1	Translator .....	8	4,210
	1	Documents officer .....	8	3,990
	1	Clerk .....	7	3,590
	1	Administrative assistant .....	7	3,780
	2	Secretary .....	6	6,800
	3	Secretary .....	6	9,690
2		Secretary .....		
<u>10</u>	<u>19</u>			<u>TOTAL 113,100</u>

#### Document A/C.5/345

##### Letter dated 7 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee

[Original text: English]  
[9 November 1949]

I have been informed by Mr. Pearson, Chairman of the First Committee, that his Committee has completed its consideration of the question of threats to the political independence and territorial integrity of Greece. The Committee decided, at its 311th meeting held on 4 November 1949, to recommend for adoption by the General Assembly a resolution, the text of which is contained in document A/1062.

Would you kindly bring this resolution to the attention of the Fifth Committee in order that the Committee may study the effect which the adoption of the resolution would have on the budget estimates, and report thereon to the Assembly.

(Signed) Carlos P. RÓMULO

#### Document A/C.5/346

##### Letter dated 8 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee

[Original text: English]  
[9 November 1949]

I have been informed by Mr. Pearson, Chairman of the First Committee, that his Committee decided, at its 310th meeting held on 3 November 1949 to recommend for adoption by the General Assembly a resolution concerning the repatriation of Greek children, the text of which is contained in document A/1062.

Would you kindly bring this resolution to the attention of the Fifth Committee in order that the Committee may study the effect which the adoption of the resolution would have on the budget estimates, and report thereon to the Assembly.

(Signed) Carlos P. RÓMULO

## AGENDA ITEM 22<sup>1 2</sup>

### The problem of the independence of Korea: report of the United Nations Commission on Korea

#### Document A/1021

##### Seventh report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution proposed by the *Ad Hoc* Political Committee (A/1008)

[Original text: English]  
[13 October 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/315) submitting estimates of the costs of the United Nations Commission on Korea for the financial year 1950.

2. The Secretary-General's estimates have been based on the assumption that the draft resolution adopted by the *Ad Hoc* Political Committee at its sixth meeting<sup>3</sup> will be approved by the General Assembly, and a similar consideration governs the present recommendations of the Advisory Committee.

3. The Committee notes that the terms of reference of the Commission on Korea, as defined in the aforementioned draft resolution, are extremely wide in character. Particular attention is drawn to clauses (c) and (d) of paragraph 1 which read as follows:

"The Commission shall

.....  
"(c) Have authority, in order to accomplish the aims defined under clauses (a) and (b) of the present paragraph, in its discretion to appoint observers, and utilize the services and good offices of one or more persons whether or not representatives on the Commission;

"(d) Be available for observation and consultation throughout Korea in the continuing development of representative government based on the freely-expressed will of the people, including elections of national scope."

The Advisory Committee desires to point out that no provision for the implementation of clause (c) is included in the Secretary-General's estimates.

4. An amount of \$91,980 is included in the estimates in respect of a daily subsistence allowance to 14 members and alternate members for

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1027.

<sup>3</sup> *Ibid.*, document A/1008.

a twelve-month period, subject only to a deduction of 10 per cent for absences from the Mission area. The Committee was, however, informed that, during the current year only a minority of the delegations have had the assistance of alternate members, and that the periods of absence from the Mission area have far exceeded the percentage anticipated in the 1950 estimates. Accordingly, on the details of the estimates submitted, which are computed on a twelve-month basis as against a ten-month basis in 1949, the Committee believes that savings of the order of \$20,000 are likely to accrue on the item for travel and subsistence of members and alternate members.

5. The remaining items appear to be reasonably estimated, and the Advisory Committee therefore recommends that, subject to what is said in paragraph 3 above, the estimates be approved, under section 6 of the budget estimates for the financial period 1950, at a figure of \$320,300, or a reduction of \$20,000. The amounts for salaries of the Commission's staff are gross, and revenue in respect of contributions under the Staff Assessment Plan is estimated at \$6,800.

#### Document A/C.5/314

##### Letter dated 6 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee

[Original text: English]  
[10 October 1949]

The Chairman of the *Ad Hoc* Political Committee has transmitted to me a resolution (A/AC.31/8)<sup>4</sup> on the problem of the Independence of Korea proposed by that Committee for adoption by the General Assembly. This resolution was approved by the *Ad Hoc* Political Committee at its 6th meeting held on 3 October 1949.

Would you kindly bring this resolution to the attention of the Fifth Committee in accordance with rule 142 of the rules of procedure of the General Assembly, and report thereon to the General Assembly at your earliest convenience.

(Signed) Carlos P. RÓMULO

#### Document A/C.5/315

##### Report by the Secretary-General

[Original text: English]  
[11 October 1949]

The estimates of the costs of the United Nations Commission on Korea are based on the

<sup>4</sup> This document was incorporated as the resolution in document A/1008, which will be found in the *Annex to the Plenary Meetings*.

resolution on the Problem of the Independence of Korea, adopted by the *Ad Hoc* Political Committee on 3 October 1949 (A/AC.31/8).

According to the resolution, the Commission shall:

(a) Observe and report any developments which might lead to or otherwise involve military conflict in Korea;

(b) Seek to facilitate the removal of barriers to economic, social and other friendly intercourse caused by the division of Korea; and make available its good offices and be prepared to assist, whenever in its judgment a favourable opportunity arises, in bringing about the unification of Korea in accordance with the principles laid down by the General Assembly in resolution 112 (II) of 14 November 1947;

(c) Have authority in its discretion to appoint observers, and utilize the services and good offices of one or more persons whether or not representatives of the Commission;

(d) Be available for observation and consultation throughout Korea in the continuing development of representative government based on the freely-expressed will of the people, including elections of national scope;

(e) Verify the withdrawal of Soviet occupation forces in so far as it is in a position to do.

The resolution further provides that the Commission:

(a) Shall meet in Korea within thirty days from the date of the resolution;

(b) Shall continue to maintain its seat in Korea;

(c) Is authorized to travel, consult and observe throughout Korea;

(d) Shall continue to determine its own procedures;

(e) May consult with the Interim Committee (if it be continued) with respect to the discharge of its duties in the light of developments and within its terms of reference;

(f) Shall render a report to the next regular session of the General Assembly and to any prior special session which might be called to consider the subject and shall render such interim reports as it may deem appropriate to the Secretary-General for transmission to Members; and

(g) Shall remain in existence pending a new decision by the General Assembly.

The resolution requests that the Secretary-General provide the Commission with adequate staff and facilities, including technical advisers and observers as required; and authorizes the Secretary-General to pay the expenses and *per diem* of a representative and an alternate from each of the States members of the Commission and of such persons as may be appointed in accordance with the resolution.

In order to implement the above resolution, the following funds will be required in 1950:

	\$
Temporary assistance .....	55,000
Travel and subsistence of members .....	117,000
Travel and subsistence of staff .....	93,000
Communications .....	7,000
Rental and maintenance of premises .....	10,800
Stationery and office supplies .....	1,500
Contractual printing .....	30,000
Local transportation .....	10,000
Freight, cartage and express .....	6,000
Insurance .....	4,000
Miscellaneous expenses .....	5,000
Miscellaneous equipment .....	1,000
TOTAL	340,300

Under temporary assistance, provision is made for 4 persons, internationally recruited to serve the Mission (as shown in the annex) (\$24,360), 13 local recruits at an estimated cost of \$875 per month (\$10,450), and 5 persons to be temporarily employed at Headquarters as replacement of staff assigned to the Mission (\$20,000).

Under travel and subsistence of members, provision is made for round-trip costs (\$25,200) and daily subsistence allowance of \$20 for each of the 7 members and 7 alternates serving the Commission, less a deduction of 10 per cent for periods of absence from the Mission area (\$91,980).

The \$93,000 requested under travel and subsistence of staff will cover expenses in connexion with:

(a) Twenty round-trip costs for internationally recruited and Headquarters staff assigned to the Mission (\$36,000);

(b) Subsistence allowance for 9 staff members at \$6.50 per day, 10 staff members at \$9.50 per day and one staff member at \$20.00 per day, less 10 per cent deduction for periods of absence from the Mission area (\$57,000).

Under contractual printing and the other items, the estimates are based on experience of the 1949 Mission.

Pending decision by the Commission as to the need for observers, no provision for such expenses is made in the present estimate.

Should the resolution be adopted by the General Assembly, the appropriation of \$340,300 under chapter VI, United Nations Commission on Korea, section 6 of the 1950 budget would be required. It is noted that these expenses will be partly compensated by the amount of assessment to be levied on the salaries of the staff of the Commission, estimated at \$6,800.

This request is the first of a series to be presented under section 6 for the various political missions. These will substitute for the provision of \$5,000,000 included in the original budget in section 6.

## ANNEX

## MANNING TABLE

## UNITED NATIONS COMMISSION ON KOREA

<i>Personnel detailed from headquarters</i>	<i>Internationally recruited staff</i>	<i>Post</i>	<i>Grade</i>	<i>Gross salary amount \$</i>
1		Principal secretary .....	18	
1		Professional officer .....	16	
1		Professional officer .....	15	
1		Interpreter .....	15	
1		Professional officer .....	14	
	1	Professional officer .....	14	8,290
	1	Administrative officer .....	13	6,600
1		Interpreter .....	13	
1		Editor .....	12	
	1	Editor .....	12	6,240
1		Translator .....	12	
1		Administrative officer .....	8	
3		Secretaries .....	7	
	1	Secretary .....	6	3,230
4		Secretaries .....	6	
<hr/> 16	<hr/> 4			<hr/> TOTAL 24,360

## AGENDA ITEM 25 (b)<sup>1 2</sup>

### Report of the Interim Committee of the General Assembly: . . . (b) Constitution, duration and terms of reference of the Interim Committee

#### Document A/1055

**Twelfth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution proposed by the Ad Hoc Political Committee (A/1049)**

[Original text: English]  
[31 October 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/330) on the financial implications for the year 1950 of the re-establishment of the Interim Committee of the General Assembly, which the *Ad Hoc* Political Committee has decided to recommend to the General Assembly.<sup>3</sup>

2. The Advisory Committee notes from document A/C.5/330 that the 1950 estimates include an item of \$35,000 for the establishment of seven posts, for which provision has hitherto been made under temporary assistance, on the ground that the relevant draft resolution provides for the re-establishment of the Interim Committee for an indefinite period. The Advisory Committee, however, sees no sufficient justification, in the present circumstances, for putting these posts on a permanent basis.

3. The Committee was informed that the actual number of meetings of the Interim Committee and its working groups during 1949 amounted to 40, as compared with the figure of 90 meetings on which the present estimate is based.

4. As regards the item for contractual printing, for which an appropriation of \$7,100 is requested, the Committee notes that, while the 1949 report did not exceed 32 pages in size, the actual cost of printing the report in five languages amounted to approximately \$5,500. On that basis, the 1950 estimate for this item appears a reasonable one.

5. Subject to what is said in paragraphs 2 and 3 above, the Committee recommends that the estimates be approved at the figure of \$42,100. The amounts for salaries in connexion with the seven established posts are gross, and revenue in respect of contributions under the Staff Assessment Plan is estimated at \$6,000.

#### Document A/C.5/326

**Letter dated 22 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[24 October 1949]

The Chairman of the *Ad Hoc* Political Committee has informed me that on 19 October 1949, at its 20th meeting, his Committee decided to recommend the re-establishment of the Interim Committee for an indefinite period. The text of the draft resolution proposed by the Committee is contained in document A/966, annex III.<sup>4</sup>

I would appreciate your bringing this to the attention of the Fifth Committee for the purposes set forth in rule 142 of the rules of procedure of the General Assembly and for report thereon to the Assembly.

(Signed) Carlos P. RÓMULO

#### Document A/C.5/330

**Report by the Secretary-General**

[Original text: English]  
[28 October 1949]

At its 20th meeting held on 19 October 1949, the *Ad Hoc* Political Committee decided to recommend to the General Assembly for adoption a resolution re-establishing the Interim Committee of the General Assembly for an indefinite period.

The Interim Committee, as a subsidiary organ of the General Assembly, would have the following terms of reference:

(a) To consider and report with its conclusions to the General Assembly on such matters as may be referred to it by or under the authority of the General Assembly;

(b) To consider and report with its conclusions to the General Assembly on any dispute or any situation which, by virtue of Articles 11 (paragraph 2), 14 or 35 of the Charter, has been proposed for inclusion in the agenda of the General Assembly by any Member of the United Nations or by any non-member State under Articles 11 (paragraph 2) or 35, or brought before the General Assembly by the Security Council;

(c) To consider systematically the further implementation of the general principles of co-operation in the maintenance of international peace and security, and of the promotion of international co-operation in the political field, and to

<sup>4</sup> See *Official Records of the fourth session of the General Assembly, Supplement No. 11.*

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1073.

<sup>3</sup> *Ibid.*, document A/1049. The text of the resolution (295 (IV)), as adopted by the General Assembly on 21 November 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions.*

report with its conclusions to the General Assembly;

(d) To consider, in connexion with any matter under discussion by the Interim Committee, whether occasion may require the summoning of a special session of the General Assembly, and, if it deems that such a session is required, so to advise the Secretary-General in order that he may obtain the views of the Members of the United Nations thereon;

(e) To conduct investigations and appoint commissions of inquiry within the scope of its duties, as it may deem useful and necessary, provided that an investigation or inquiry elsewhere than at the headquarters of the United Nations would not be conducted without the consent of the State or States in whose territory it is to take place;

(f) To report to the next regular session of the General Assembly on any changes in its constitution, its duration or its terms of reference which may be considered desirable in the light of experience.

The Interim Committee would be composed of one representative of each Member and would be authorized to create such sub-committees and commissions as it may deem necessary to fulfil its duties. The Secretary-General would provide the necessary facilities and assign the appropriate staff as required for the work of the Interim Committee, its sub-committees and commissions.

In accordance with rule 142 of the rules of procedure, the following estimates are submitted for the consideration of the Fifth Committee:

	1950 requirements	1949 appropriation
Salaries and wages—established posts .....	\$ 35,000	\$ 35,500
Contractual printing .....	7,100	7,100
TOTAL	42,100	42,600

For estimating purposes, the amount proposed in "Salaries and wages" would provide for seven posts for a period of a year. As it is now proposed that the Interim Committee be re-established for an indefinite period, it is deemed appropriate to establish the posts that were provided for 1949 under "Temporary assistance". These posts will be distributed in the Executive Office of the Secretary-General and the Department of Security Council Affairs. Additional personnel is not included for the production and distribution of documents, or for interpretation services. The Secretariat would attempt to provide these services with the staff requested in the previous estimates.

The estimate for "Contractual printing" provides for printing of a 60-page report in five languages. The same amount was approved for 1949 (after adjustment for global reduction for printing).

No provision is made for investigations and inquiries away from Headquarters, although such investigations are permitted by the proposed terms of reference.

On the above basis, the Secretary-General hereby submits the following revised estimate for the sections affected by the re-establishment of the Interim Committee in 1950:

Section	<i>Adopted by the Fifth Committee at the first reading</i> \$	<i>Additional requirements</i> \$	<i>Revised estimates</i> \$
1. The General Assembly and Commissions and Committees thereof .....	1,250,810 <sup>1</sup>	7,100	1,257,910
7. Executive Office of the Secretary-General .....	496,000	16,000	512,000
8. Department of Security Council Affairs .....	822,200	19,000	841,200
TOTAL		42,100	

<sup>1</sup>As the Fifth Committee has not come to a decision on the estimates for the International Law Commission in section 1, this amount represents all of the other

chapters as voted upon by the Fifth Committee plus the amount of \$75,000 as recommended by the Advisory Committee in its second report (A/934).

The above total of \$42,100 will be partly compensated by the amount of \$6,000 to be collected as assessments on the gross salaries provided for

in sections 7 and 8. The estimates of miscellaneous income would be increased by the same amount.

## AGENDA ITEM 26<sup>1 2</sup>

### United Nations Field Service: report of the Special Committee

#### Document A/1088

**Twenty-third report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolutions proposed by the *Ad Hoc* Political Committee (A/1058)**

[Original text: English]  
[14 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 212th meeting on 1 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/348) on the financial implications for the year 1950 of the establishment of a United Nations Field Service and a United Nations Panel of Observers, which the *Ad Hoc* Political Committee has decided to recommend to the General Assembly.<sup>3</sup>

2. The gross cost of the Field Service during 1950 is estimated at \$337,000 on the basis of 74 posts for mission assignments (this number being exclusive of staff recruited locally for the various missions) and 3 Headquarters posts for the direction of the service. Provision for up to 25 trainees is included in the above figure.

3. The Advisory Committee takes note that offsetting savings to an estimated amount of \$228,800 will accrue on the budgets of the various commissions and committees of investigation or conciliation, making a net expenditure (before deduction of revenue under the Staff Assessment Plan) of \$108,200. No additional expenditure is anticipated during 1950 in respect of the Panel of Observers.

4. The Advisory Committee was informed that the expenditure budget of the Field Service reflects the savings likely to result from the recent revaluation of certain national currencies.

5. In recommending that the estimate submitted by the Secretary-General at a figure of \$108,200 be approved, the Advisory Committee trusts that a prudent and cautious policy will be pursued in the development of the United Nations Field Service.

6. The salaries of the Field Service personnel are gross, and the offsetting revenue in respect

of contributions under the Staff Assessment Plan is estimated at \$37,200.

#### Document A/C.5/332

**Letter dated 31 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[31 October 1949]

I have received the following communication from Mr. Entezam, Chairman of the *Ad Hoc* Political Committee:

"The *Ad Hoc* Political Committee, at its 24th meeting on 27 October 1949, has adopted two draft resolutions, one concerning the United Nations Field Service and the other concerning the United Nations Panel of Field Observers. The text of these two draft resolutions is contained in paragraphs 36 and 47 of the report of the Special Committee (A/959).<sup>4</sup>

"Before the General Assembly can vote on these two draft resolutions the Fifth Committee, under rule 142 of the rules of procedure of the General Assembly, must be given an opportunity of studying the effect of the draft resolutions upon the budget estimates of the United Nations. I therefore have the honour to request you to bring these draft resolutions to the attention of the Fifth Committee.

"As agreed by the Committee, I further have the honour to request you to draw the attention of the Fifth Committee to paragraph 29 of the report of the Special Committee (A/959) which reads as follows:

"The Committee discussed in some detail the question of the net costs of the Field Service to the United Nations. As presented (annex 2) the Secretary-General's revised proposals appeared to add a considerable sum to the United Nations budget, but the representative of the Secretary-General was able to point out to the Committee that there would be substantial compensating savings in mission budgets, through systematization of these services. Broadly speaking, the Secretary-General's view was that it would probably be less expensive to the United Nations to operate equivalent services on the new basis."

Would you kindly bring this matter to the attention of the Fifth Committee and report thereon to the General Assembly.

(Signed) Carlos P. RÓMULO

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1122.

<sup>3</sup> See the *Annex to the Plenary Meetings*, document A/1058.

<sup>4</sup> See *Official Records of the fourth session of the General Assembly, Supplement No. 13.*

## Document A/C.5/348

### Report by the Secretary-General

[Original text: English]  
[10 November 1949]

At its 24th meeting held on 27 October 1949, the *Ad Hoc* Political Committee recommended to the General Assembly the adoption of two resolutions concerning the establishment of a United Nations Field Service and of a United Nations Panel of Field Observers.

The first resolution concerning the United Nations Field Service reads as follows:

*"The General Assembly,*

*"Having considered* the report of the Special Committee established by General Assembly resolution 270 (III) of 29 April 1949,

*"Being* of the opinion that the United Nations Field Service, as proposed by the Secretary-General in document A/AC.29/1<sup>1</sup> and modified by the report of the Special Committee (A/959),<sup>1</sup> will contribute to the more efficient operation of United Nations missions,

*"Considering* that the Secretary-General has authority to establish the United Nations Field Service, subject to budgetary limitations and the normal administrative controls of the General Assembly,

*"Takes note* of the intention of the Secretary-General to establish this proposed unit as modified by the observations contained in the report of the Special Committee."

The second resolution concerning the establishment of a United Nations Panel of Field Observers requests the Secretary-General to establish and maintain a list of persons qualified to assist United Nations missions in the functions of observation and supervision, such persons to be called to service in response to a specific resolution by a competent organ of the United Nations; such list to be established and maintained with due regard to the observations contained in the report of the Special Committee and based upon the principle of equitable geographical distribution.

#### I. UNITED NATIONS FIELD SERVICE

Following are the financial implications to result in 1950 from the creation of the United Nations Field Service. In the preparation of the estimates below, it has been assumed:

(a) That the size of the Field Service will be based on the present requirements of the missions. On this basis, 74 posts will be required for mission assignments, and 3 Headquarters posts for direction of the Field Service. In addition, provision must be made for a number of trainees at Headquarters for eventual replacement of personnel presently assigned to missions. Provision is made in the estimates for an average salary expense for 6 posts only, it being understood that the number of trainees will not exceed 25 at any time;

(b) That in order to ensure continuity of efficient operation of the mission work, the staff

<sup>1</sup> Official Records of the fourth session of the General Assembly, Supplement No. 13.

presently employed in the field will be integrated progressively into the Field Service, with the exception of 66 presently locally-recruited staff in the various missions which will not be absorbed by the Field Service;

(c) That all personnel integrated into the Field Service will be subject to normal Secretariat status concerning salaries and allowances. The existing salary structure of Headquarters security personnel has been retained as a basis for the staff of the Field Service. For estimate purposes, a standard rate of \$7.00 per day is used in the calculations of subsistence and quarters in the field;

(d) That, following the basis of the report of the Special Committee on a United Nations Guard (A/959),

(i) All salaries and allowances for personnel integrated in the United Nations Field Service, with the exception of subsistence and quarters in the field, will be shown in a Field Service budget, together with expenses for initial recruitment, for uniforms, equipment, training and welfare purposes;

(ii) Travel to and from the various field missions will be charged to the appropriate mission budget together with expenses in connexion with subsistence and quarters paid for personnel on duty in the field.

On the above basis, the following estimates are presented for the budget of the Field Service for 1950, together with the estimated savings to be achieved in various sections of the 1950 budget as a result of the establishment of the Field Service.

(A) The estimates for the budget of the Field Service in 1950 are as follows:

	\$
Salaries and wages .....	243,500
Common staff costs .....	53,000
Stores and equipment .....	40,500
	TOTAL 337,000

Under salaries and wages, provision has been made for the following:

(a) Headquarters unit—a chief of the Field Service, together with an administrative officer and a secretary (\$21,480).

(b) Mission service—74 persons to perform such functions as radio communications, security and chauffeur duties (\$202,820), plus provision for trainees at Headquarters (\$19,200).

Under common staff costs, provision has been made for United Nations contribution to the Pension Fund (\$28,000), travel and removal of staff (\$9,000) and other staff costs (\$16,000).

The amount of \$40,500 requested under "stores and equipment" provides for:

(a) Procurement of uniforms at an estimated cost of \$300 for each of the persons to be employed in the Field Service (\$23,500);

(b) One mobile transmission unit, consisting of one transmitter and two spares, two receivers, one truck, one power supply unit and one set of test equipment (\$13,000);



(c) Fuel, oil and other costs incidental to the operation of the above equipment (\$2,000);

(d) Training supplies (\$2,000).

It is proposed that provision to cover the expenditures of the Field Service (\$337,000) should be made in a new section 6a, United Nations Field Service, of part II of the 1950 estimates.

(B) The above expenses will be partly compensated by savings to be achieved in the budgets of the various missions as a result of:

(a) The deletion of the provisions made in these budgets for payment of salaries to the staff to be absorbed in the Field Service;

(b) The reduction of the provisions made under the same budgets for subsistence allowances for this staff.

These savings are as follows:

United Nations Conciliation Commission on Palestine .....	\$ 159,000
United Nations Special Commission on the Balkans .....	69,800
	<hr/>
TOTAL	228,800

To sum up, the additional cost to result from the establishment of the Field Service is estimated as follows:

	\$ -
Budget of Field Service .....	337,000
Savings in section 6, investigations and inquiries .....	228,800
	<hr/>
TOTAL	108,200

These expenditures will be partly compensated by income received through operation of the Staff Assessment Plan, estimated at \$37,200.

The net additional costs involved in the establishment of the Field Service in 1950 are thus estimated at \$71,000.

## II. UNITED NATIONS PANEL OF OBSERVERS

No additional expenditures are foreseen under this heading for 1950 as it is anticipated that the list referred to by the draft resolution concerning the establishment of a United Nations Panel of Observers will be prepared by the staff of the Headquarters unit of the Field service and that pending establishment of the list, existing arrangements for observers will continue.

## AGENDA ITEM 28 (b)<sup>1 2</sup>

### **Economic development of under-developed areas: . . . (b) Technical assistance for economic development: item proposed by the Economic and Social Council**

#### **Document A/C.5/327**

**Letter dated 21 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[25 October 1949]

I have received the following letter from Mr. Hernán Santa Cruz, Chairman of the Second Committee:

"I have the honour to forward the text of two resolutions on technical assistance for economic development which were unanimously adopted by the Second Committee and to call your attention to the fact that both resolutions have budgetary implications.

"In accordance with rules 142 and 143, the Second Committee received statements from the Assistant Secretary-General in charge of Economic Affairs concerning financial implications of these two resolutions. These statements are contained in the summary record of the 98th meeting of the Second Committee held on the 14th October 1949 . . ."<sup>3</sup>

The resolutions quoted are attached as annexes to this letter. So far as the resolution quoted in annex I is concerned, I understand that the Fifth Committee today approved the provision made in section 25a of the Secretary-General's budget estimates. In connexion with the resolution quoted in annex II, however, I should be glad if, in accordance with rule 142 of the rules of procedure of the General Assembly, the Administrative and Budgetary Committee will consider the effect of the proposals upon the budget estimates of the United Nations.

(Signed) Carlos P. RÓMULO

#### ANNEX I

RESOLUTION ON TECHNICAL ASSISTANCE FOR ECONOMIC DEVELOPMENT ADOPTED BY THE SECOND COMMITTEE, 14 OCTOBER 1949<sup>4</sup>

*The General Assembly,*

*Having considered the Economic and Social Council's recommendation, in accordance with paragraph 6 of General Assembly resolution 200 (III), including its recommendations concerning "budgetary action required by the General Assembly to carry on the functions instituted" by resolution 200 (III), and*

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1072.

<sup>3</sup> See *Official Records of the fourth session of the General Assembly, Second Committee*.

*Having decided in resolution 200 (III) "to appropriate the funds necessary to enable the Secretary-General to perform" certain functions set out in that resolution,*

*Agrees with the recommendations of the Economic and Social Council that the activities under resolution 200 (III) should be expanded in 1950 in accordance with the Secretary-General's proposals, that increased appropriations should be provided therefor and that the regular budget of the United Nations should continue to provide for the activities authorized by that resolution; and*

*Notes with approval that the Secretary-General has included an amount for these services in the budget of the United Nations for the year 1950.*

#### ANNEX II

RESOLUTION ON EXPANDED PROGRAMME OF TECHNICAL ASSISTANCE FOR ECONOMIC DEVELOPMENT ADOPTED BY THE SECOND COMMITTEE, 14 OCTOBER 1949<sup>5</sup>

*The General Assembly,*

*Having considered the Economic and Social Council's resolution 222 A (IX) of 15 August 1949 on an expanded programme of technical assistance for economic development,*

*Approves the observations and guiding principles set out in annex I to that resolution and the arrangements made by the Council for the administration of the programme;*

*Notes the decision of the Council to call a technical assistance conference to be convened by the Secretary-General in accordance with the terms of paragraphs 12 and 13 of the Council resolution;*

*Authorizes the Secretary-General to set up a special account for technical assistance for economic development, to be available to those organizations which participate in the expanded programme of technical assistance and which accept the observations and guiding principles set out in annex I to the Council's resolution and the arrangements made by the Council for the administration of the programme;*

*Approves the recommendations of the Council to Governments participating in the Technical Assistance Conference regarding financial ar-*

<sup>4</sup> The text of this resolution (305(IV)) as adopted by the General Assembly on 16 November 1949 will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

<sup>5</sup> The text of this resolution (304(IV)) as adopted by the General Assembly on 16 November 1949 will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

rangements for administering contributions, and authorizes the Secretary-General to fulfil the responsibilities assigned to him in this connexion; and

*Invites* all Governments to make as large voluntary contributions as possible to the special account for technical assistance.

#### **Document A/C.5/328**

##### **Note by the Secretary-General**

[*Original text: English*]  
[25 October 1949]

The President of the General Assembly transmitted to the Chairman of the Fifth Committee a letter dated 21 October 1949 (A/C.5/327) stating that the Second Committee unanimously adopted two resolutions on technical assistance for economic development. The texts of these two resolutions are attached to A/C.5/327 as annex I and annex II respectively.

Financial provision for the programme of technical assistance referred to in the resolution, annex I, is included in the budget estimates for 1950 under section 10 (see A/903, page 70, table 10-2-6) and under section 25a, and has been approved by the Fifth Committee on first reading.

The only additional expenditure contemplated is connected with the resolution given in annex II which states that a technical assistance conference is to be called by the Secretary-General. A total additional amount of \$4,380 is estimated, mainly as costs for local transportation.

The Secretary-General will be able to absorb this amount within existing appropriations should the Conference be held in 1949. If the Conference is to be held in 1950 it is improbable that the expenditures can be absorbed within the appropriate section, namely section 5 which amounts only to \$16,600. In that case, the Secretary-General will request the concurrence of the Advisory Committee on Administrative and Budgetary Questions to transfer the credit from another section.

## AGENDA ITEM 35<sup>1 2</sup>

### **Information from Non-Self-Governing Territories: (a) Summary and analysis of information transmitted under Article 73 e of the Charter: report of the Secretary-General; (b) Information transmitted under Article 73 e of the Charter: report of the Special Committee**

#### **Document A/1153**

#### **Twenty-fifth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution proposed by the Fourth Committee (A/C.4/L.59, resolution IX)**

[Original text: English]  
[28 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General (A/C.5/360) on the financial implications for the year 1950 of the draft resolution proposed by the Fourth Committee on the subject of the periodical publication of information from Non-Self-Governing Territories (A/C.4/L.59,<sup>3</sup> resolution IX).

2. The Advisory Committee notes that the data to be published under the terms of the draft resolution will be complementary to the triennial summaries and analyses of information transmitted under Article 73 e of the Charter, as well as to the annual supplements required under General Assembly resolution 218 (III) of 3 November 1948.

3. The cost of printing this additional material is estimated for the year 1950 at \$12,250.

4. The Advisory Committee recommends that the estimate of \$12,250 be approved, on the understanding, which it notes with satisfaction, that the Secretary-General will endeavour to absorb the cost within the existing appropriation for section 12 of the budget estimates.

#### **Document A/C.5/358**

#### **Letter dated 18 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[21 November 1949]

I have been informed by Mr. Lannung, Chairman of the Fourth Committee, that at its 127th meeting held on 17 November 1949, the Fourth

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1166.

<sup>3</sup> Re-issued as document A/1159, which will be found in the *Annex to the Plenary Meetings*.

Committee adopted a resolution concerning the publication of information relating to Non-Self-Governing Territories.

The Secretary-General, during the discussion of this question in the Fourth Committee, stated that the adoption of the last paragraph of the resolution would involve certain expenditure of funds.

Would you, therefore, kindly bring this resolution, a copy of which is attached, to the attention of the Fifth Committee for the purpose of giving the Committee an opportunity of informing the General Assembly of the effect which this proposal would have upon the budget estimates of the United Nations.

(Signed) Carlos P. RÓMULO

#### ANNEX

DRAFT RESOLUTION CONCERNING THE PUBLICATION OF INFORMATION RELATING TO NON-SELF-GOVERNING TERRITORIES ADOPTED BY THE FOURTH COMMITTEE ON 17 NOVEMBER 1949<sup>4</sup>

*The General Assembly,*

*Having noted* the summaries and analyses prepared by the Secretary-General of the information transmitted under Article 73 e of the Charter,

*Considering* that the information contained therein on conditions existing in Non-Self-Governing Territories has considerable value and that very abundant supplemental information has been placed at the disposal of the Secretary-General by the Members concerned,

*Considering* that resolution 218 (III) adopted by the General Assembly on 3 November 1948, invites the Secretary-General to prepare full summaries and analyses at three-year intervals and annual supplements in the intervening years,

*Notes* that, in future, the complete summaries and analyses, as well as the annual supplements, are required to be published in the three working languages;

*Invites* the Secretary-General to complement the summaries and analyses, as well as the annual supplements, by the periodical publication of data on special aspects of the progress achieved in Non-Self-Governing Territories as contained in the information transmitted under Article 73 e of the Charter and in the supplemental information.

<sup>4</sup> The text of this resolution (335(IV)) as adopted by the General Assembly on 2 December 1949 will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

**Document A/C.5/360**

**Note by the Secretary-General**

[Original text: English]  
[22 November 1949]

The President of the General Assembly transmitted to the Chairman of the Fifth Committee a letter dated 18 November 1949 (A/C.5/358) stating that the Fourth Committee adopted a resolution to invite the Secretary-General, in addition to publishing full summaries and analyses of information from Non-Self-Governing Territories at three-year intervals, to complement them by a periodical publication of data on special aspects of the progress achieved in Non-Self-Governing Territories as contained in the information transmitted under Article 73 e of the Charter and in the supplemental information.

The 1950 budget estimates, as approved by the Fifth Committee at its first reading, provide for the expenditures required for the publication of full summaries and analyses in 1950. The cost of this publication has been estimated at \$22,000 for approximately 785 English text pages, in the

English and French languages. It is estimated that during the intervening years, when only annual supplements will be published, the cost of publication will be reduced by approximately half of the above-mentioned amount.

If periodical publication should be made in addition to that noted above, and on the assumption that three issues a year would be printed at approximately 100 pages per issue, the additional cost would be:

<i>Contractual printing</i>	\$
English .....	4,000
French .....	4,250
Spanish .....	4,000
	<hr/>
TOTAL	12,250

The Secretary-General will endeavour to absorb this additional cost within the appropriation for section 12. Should this prove impossible, the Secretary-General would ask the Advisory Committee on Administrative and Budgetary Questions to concur in securing the necessary funds either by transfer from other sections of the 1950 budget or by withdrawal of funds from the Working Capital Fund.

## AGENDA ITEM 36<sup>1</sup>

### Headquarters of the United Nations: report of the Secretary-General

#### Document A/1009

#### Report of the Secretary-General

[Original text: English]  
[7 October 1949]

1. Pursuant to paragraph 4 of resolution 242 (III) adopted by the General Assembly on 18 November 1948, the following progress report on the permanent headquarters is submitted to the fourth regular session of the General Assembly.

#### FINANCING

2. At the third session, the Assembly was informed that a loan agreement with the United States Government for a \$65 million interest-free construction loan had been concluded in 1948 and that, pending an appropriation act by the Congress of the United States of America the sum of \$25 million had been placed at the disposal of the United Nations for use in commencing excavation and construction (A/627, annex). In June of 1949 the Congress of the United States passed the appropriation act which made the full \$65 million available. With this act all doubts as to the financial stability of the headquarters construction programme were removed and the project has moved forward as rapidly as possible. Funds have been received promptly from the United States Government and, by 1 October 1949, a little more than \$18 million had been requested and received. The Working Capital Fund has been fully reimbursed for advances made to the headquarters project in the years 1947 and 1948. On 22 September 1949, a financial report on the project was presented to the Advisory Committee on Administrative and Budgetary Questions.

#### CONSTRUCTION PROGRESS

3. Immediately after the approval of the loan agreement in August 1948, steps were taken to select contractors for excavation and construction. After consultation with city officials, construction experts who acted in an advisory capacity, and the Headquarters Advisory Committee, it was considered advisable to begin work as early as possible. Contracts were let on a competitive basis.

4. The first contract for excavation for the garages and the foundations of the buildings to be erected on the site was awarded to the Slattery Contracting Company. Excavation was started in September 1948 and was completed in February 1949 after a combination of favourable working conditions had enabled the contractor to complete his work somewhat ahead of schedule.

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1115.

5. During the autumn of 1948, structural steel for the Secretariat office building was ordered, after competitive bidding, from the American Bridge Company and bids were received from outstanding construction firms for the building. After an analysis of proposals and lengthy negotiation with competing contractors, the first construction contract was awarded on 28 January 1949 to Fuller-Turner-Walsh Slatter, Inc., a combination of leading contracting firms which had submitted the lowest bid price guaranteed by a performance bond. This contract covered the construction of foundations for the entire project and the superstructure for the complete 39-storey office building. Construction began immediately and the structural steel for the Secretariat building has now been erected. It is hoped that the building can be enclosed before inclement weather sets in during the 1949-1950 winter season. The target date for completion of the building is January 1951, which is twenty-four months after the beginning of construction.

6. The future construction schedule includes the General Assembly building, the Council chambers, meeting halls and the underground garages. A contract for this work is ready and some of the structural steel will be delivered during October 1949. It is hoped that the Council chambers and meeting halls will be completed by the summer of 1951; this will permit the transfer to Manhattan of all activities now at Lake Success. The schedule for the completion of the General Assembly building is less certain, but with extremely fortunate conditions prevailing it may be possible to occupy the building some time during the sixth regular session, in the autumn of 1951.

#### PLANNING

7. The architectural and engineering plans for the permanent Headquarters which are now approaching a state of finality and completion, have necessarily gone through many developmental stages, modifications and readjustments. There are several reasons why this has been almost unavoidable. First, the physical requirements of the United Nations organs have become more clearly known and established only after about two years of continuous research and study; the Organization is still comparatively young and each year's experience at this early stage has added considerably to the understanding of requirements. Every effort has been made to incorporate into building plans and specifications everything which will improve and stimulate the functioning of the Organization. The experience of the Paris Assembly, for example, resulted in a number of improvements in seating arrangements, communications and layout plans for the General Assembly. Secondly, constant readjustments, in some instances actual reductions, have

been necessary in order to hold expenditures within the fixed budget. Cost estimates have been received constantly from expert estimators and contractors; as the plans become more nearly finished, these estimates are, naturally, more accurate. Building costs have fluctuated, necessitating substitutions of materials, changes in finishes, rearrangements of layouts, and other economy measures. Thirdly, the technological advances which are developing rapidly in many fields should necessarily be incorporated as far as possible in the construction of a complex and monumental project such as the United Nations permanent Headquarters. Communications equipment, for example, is changing, and much experimentation and research are necessary to determine as safely as possible how to provide for the most efficient and economical future operations. Improvements in heating and ventilating, as well as developments in other mechanical fields, present many challenging and controversial problems for the Headquarters Planning Office architectural and engineering staff, who are desirous of producing the most efficient and modern building project in the world and, at the same time, are naturally unwilling to experiment with unproven plans, materials and equipment.

#### OFFICE BUILDING FOR DELEGATIONS AND SPECIALIZED AGENCIES

8. It will be recalled that the site plans for the permanent Headquarters have always included an office building of about twenty storeys in height with approximately 450,000 square feet of office space to be placed on the northern block of the site near 48th Street to provide accommodations for delegations, specialized agencies and, perhaps, non-governmental organizations, in accordance with the provisions of part II, paragraph (b) of General Assembly resolution 100 (I) adopted on 14 December 1946. Although the plans have always shown this building and the Headquarters will not be considered complete without it, it has not been designed and its cost was not included in the financial plan for Headquarters which was approved by the General Assembly in

1947. The cost of this 20-storey building has been estimated at about \$22,500,000.

9. The requirements for this building remain somewhat uncertain. A majority of the delegations have indicated an interest in obtaining space in such a building and it appears that they might require about 200,000 square feet of office space. All the specialized agencies have not taken decisions on their permanent headquarters and it is possible that one or more may wish to be located in New York. If this proves to be the case, the original plan can be carried out. If none of the agencies decides to come to New York, a smaller building could be built for delegations, at a probable cost of about \$15,000,000 or less, with provision for expansion at a later time, if requirements justified additions. In view of the fact that there is no land cost involved and that the delegations and specialized agencies would be in a position to pay rentals, it is believed that such a building might be financed by a loan amortized over a forty-year period and secured by rental receipts. It is, therefore, proposed to continue planning on the assumption that the requirements for the building will be more clearly established in the near future, at which time the preliminary work which has already been done can be carried forward rapidly. The Headquarters Advisory Committee has been consulted and it may be possible to present a definite plan for a building to the General Assembly during the current session.

#### HEADQUARTERS ADVISORY COMMITTEE

10. All the above-mentioned phases of the permanent Headquarters question have been discussed with the Headquarters Advisory Committee, which has held four meetings during the year for the purpose of receiving progress reports and advising the Secretary-General. The Secretary-General wishes to express his sincere thanks for the wise advice and steadfast assistance given to him by this Committee and his hope that the help of the Committee will continue to be available in the future.

## AGENDA ITEM 37<sup>1</sup>

### Financial report and accounts of the United Nations for the financial year ended 31 December 1948, and report of the Board of Auditors

#### Document A/924

##### Note by the Secretary-General

[Original text: English]  
[16 June 1949]

The Secretary-General has examined the report of the Board of External Auditors on the accounts for the financial year 1948,<sup>2</sup> and desires to make the following detailed comments on various sections of the report:<sup>3</sup>

#### 5. Surplus at 31 December 1948 in relation to the operation of financial regulation 17

The Auditors point out that during the current year there will be available, for working capital purposes, surplus funds of \$1,390,636.25. This amount represents the surplus arising as a result of operations for the financial year 1948 which is not, according to the provisions of financial regulation 17, required to be applied in reduction of Members' contributions until the year 1950. The Auditors comment that "further consideration might be given to the text of financial regulation 17" and suggest that provision might be made for application of such surplus against contributions for the immediately succeeding year, which in this case would be 1949.

This point will be taken under consideration when the next revision of the financial regulations is undertaken; there is, however, a serious practical problem in that a requirement to apply such a surplus in the immediately following year would delay for some months the assessment of the definite amounts due from Members and consequently result in further delays in the receipt of contributions. It may be noted that the total amount involved represents only about 3 per cent of the 1949 contributions, and accordingly the alternative method of applying a partial adjustment on an estimated basis would, while enabling earlier assessments to be issued, result in only a relatively insignificant adjustment. In practice, any surplus foreseen as of 31 August is taken into account in the supplementary estimates.

#### 7 and 8. Ex gratia, compassionate and indemnity payments

The Board, referring to its directive to bring to the attention of the General Assembly "expenditure not in conformity with the authority which governs it", notes indemnity payments made to an officer of the rank of Assistant Secretary-General and to his administrative assistant, upon abolition of their posts. These payments were made in view of the fact that

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1017.

<sup>2</sup> A/902, pages 31 to 35.

the posts were abolished under special circumstances, and the settlements were accordingly not considered as covering terminations within the normal administrative pattern.

#### 9 and 10. Reimbursement for national income taxation

The Board observes that an unliquidated obligation of \$49,577 was carried forward at the close of the year "although it bore no relation to any known liability". While this observation may be correct in the sense that the amount was not supported by a schedule of claims in the names of specific individuals, it is considered that the obligation to provide for reimbursement is global in nature, and that such a global obligation had accrued automatically on the basis of salaries paid during 1948 to persons entitled to claim reimbursement. The recorded obligation represents that portion of the total obligation for which funds were available in 1948, and the balance will be provided in the 1949 accounts.

The recommendation made for a provision in the financial regulations for exclusion of unliquidated obligations in respect of liabilities which cannot be accurately estimated will be carefully studied when the next revision of the regulations is undertaken. It may, however, be noted that this procedure is already generally followed in practice where a reasonable estimate cannot be made.

As regards the question whether the pertinent resolutions of the General Assembly contemplate that reimbursements for national income taxation continue to be made after a staff member leaves the service of the United Nations, it is pointed out that the liability accrued in respect of earnings received as a staff member, and the method under reference was adopted in order to save the funds of the Organization. If a staff member's earnings were "grossed-up" in the year of receipt, the amount of tax reimbursement would generally be substantially greater.

#### 11. Palestine mediation mission

The provision of aircraft for local transportation purposes for the Palestine mediation mission presented difficult problems in view of the uncertainties inherent in a new type of operation, and the urgent need for aircraft by officers in the field resulted in procurement without full knowledge of the requirements. Controls by Headquarters over the hiring of aircraft are now provided so as to ensure that there can be no repetition of the experiences noted for 1948. Under the procedure now in effect, officers in the field are required to submit full details as

<sup>3</sup> The numbered references in the present document relate to corresponding paragraphs in the report of the Board.



to the operations to be performed and proposed types of equipment needed before procurement is effected.

## 12. Insurance

The principles followed in relation to insurance during 1948 have not deviated significantly from those in effect during 1947, although the volume of insurance has substantially increased. This has largely been due to the heavy cost of covering Secretariat members and observers assigned to missions, more particularly in Palestine. In this latter field, however, it is expected that costs in 1949 will be considerably reduced, as a result of decreases in rates as well as in the numbers of personnel to be insured.

Insurance for the buildings at Lake Success and in Manhattan is carried in accordance with contractual requirements, and at Geneva as a renewal of the policy of the League of Nations. Public liability insurance is maintained in accordance with the directive of the General Assembly.

The compassionate payments noted by the Auditors were made in connexion with deaths attributed to war risks for which insurance was not obtainable.

As indicated in the report, a Secretariat Committee is currently studying the question of insurance for staff members and assigned personnel, including the feasibility of self-insurance. A further report on this problem will be submitted to the Advisory Committee on Administrative and Budgetary Questions at its autumn session.

## 13 to 16. Sales of publications

Delays in submission of accounts by sales agents have been to a large extent the result of a backlog of work in the Sales Section, which has now been brought up to date. With the procedure now effective for transmitting promptly statements of consignments to the agents, it is expected that accountings will be placed on a more current basis, and reconciliation problems simplified. Difficulties in obtaining settlements, which have arisen as a result of foreign exchange restrictions, should be reduced by the measures established for local currency remittances to Information Centres.

Increases in sales can undoubtedly be realized if sales promotion campaigns can be carried out, but such campaigns will entail either the direct provision of funds in the budget or alternatively an arrangement to permit agents to withhold for publicity purposes part of the proceeds now payable to the United Nations. This matter is under consideration.

As regards specific publications noted in the report, the arrangements now being negotiated for the current year's issue of the *Yearbook on Human Rights* (English edition) provide for assumption by the publisher of all production costs and payment to the United Nations of 50 per cent of the proceeds in excess of production costs. For the French edition, issued late in 1948, an accounting for sales to 1 January 1949, made in April 1949, showed paid sales of 385 copies and a distribution of a further 1800 copies subject to further accounting. The 1946 *Yearbook* was published late in August 1948, and consequently on the half-yearly basis of account-

ing by sales agents no returns will be available until 1949.

The information provided in respect of the *United Nations Bulletin* fairly presents the case for this publication, and it is only necessary to add that the increase in circulation to 21,500 (in May 1949) has been virtually all accounted for by an increase in paid circulation in English-speaking countries. Promotional methods to obtain further increases in circulation are under constant study.

The *Monthly Bulletin of Statistics* would also attain higher circulation as the result of a sales promotion campaign, while in view of the special demand for it by commerce and industry an increase in price might be feasible. Both these possibilities have been, and will continue to be, kept in mind. However, in considering the sales volume of this periodical it should be noted that exchange arrangements for this publication (and others) provide the Organization with publications of other bodies, the cost of which would run into some thousands of dollars each year.

The Secretary-General, therefore, is fully in agreement with the Auditors as to the desirability of studying possible changes in policy and methods of financing, and will give constant attention to the various possibilities.

## 18. Accounts with Members

Close attention has been given in recent months to the follow-up procedures in connexion with accounts due by Members. The older accounts to which attention is directed relate principally to expenditures made on behalf of representatives attached to missions in the earlier periods; difficulties have been encountered in satisfactorily documenting these claims, and settlements were not made by Members in anticipation of the acceptance of charges against the United Nations budget for expenses of their representatives. The amount of \$9,200 owing by the Government of Bulgaria, representing advances and disbursements made by the Balkan mission, remains unpaid in spite of requests for a settlement. The stricter financial controls over missions now in effect will, it is expected, prevent any recurrence of transactions of this nature.

The question raised regarding the classes of services the Secretariat should undertake is under constant study, but the principal service now rendered is in connexion with transportation and it does not appear feasible to propose any restriction in this service at the present time. It does not appear that the problem at this date is sufficiently serious to require control by any further regulation of the General Assembly, but consideration might be given to submitting with the annual accounts details regarding unpaid accounts of Members.

## 19 and 20. Stores accounts, Lake Success

Attention is directed by the Auditors to the fact that certain classes of supplies are not subject to stores control, with the recommendation that such control should be established. In this connexion it is to be noted that different considerations apply to the different classes of stores under reference.

As regards supplies ordered to fill special departmental needs, it is considered that the cost

of operating regular store controls over these items would outweigh any advantages gained therein. Many thousands of items of this category are purchased in the course of a year, usually without repeating orders and in most cases not in substantial quantities; delivery is generally made immediately to the requisitioning department so that the materials do not actually rest in the central stores. Supplies found surplus to departmental needs are brought under control when returned to store if of a type normally subject to such control; other returned items and surplus awaiting action by the Board of Survey are kept on record for purposes of possible disposal. Unused building supplies are gradually being brought under stores control as the programme for transfer to the Purchase and Supply Division is progressively implemented; this will be completed during the current year. Stores control for drums, cylinders etc., have already been established as recommended, while reserve inventories of tableware for the dining-room and cafeteria have been taken over by the catering operator.

#### 21. *Furniture and equipment accounts, Lake Success*

The new system of records for these accounts is now well advanced, and the essential quantitative control stressed by the Auditors will be obtained and, in addition, value controls over broad categories. While doubt is expressed by the Auditors as to the benefit to be derived from attaching values, the procedures adopted do not involve any substantial increase in the work entailed in setting up the new records, while as a result the Bureau of Finance will be in a position to maintain over-all financial controls and information as to funds invested in the various categories of furniture and equipment.

#### 26. *The accounting system*

Following the merger of the Bureau of the Comptroller and the Bureau of Administrative Management and Budget in a combined Bureau of Finance, it has already been possible to effect economies and institute improved procedures, and further improvements are in course of development.

## AGENDA ITEM 38<sup>1</sup>

### Supplementary estimates for the financial year 1949: report of the Secretary-General

#### Document A/C.5/297 and Corr.1

##### Memorandum by the Secretary-General

[Original text: English]  
[15 September 1949]

On 27 April 1947 the Secretary-General received a request from the Government of Peru for an inquiry into the effects of the use of the coca leaf on the population of certain regions in South America. This request was considered by the Commission on Narcotic Drugs during its second session and, as a result, the General Assembly on 17 November 1947 adopted resolution 134 (II) inviting the Economic and Social Council "without wishing to prejudge the issue in any way, to consider it with all the urgency that it deserves".

On 2 March 1948 the Economic and Social Council accordingly adopted resolution 123 C (VI) approving, "in principle the despatch of a Commission of Inquiry to Peru", and requesting the Secretary-General "to submit to the Council at its next session a detailed plan for such a Commission, taking into account any request which may be received from other countries concerned". The Secretary-General's detailed plan (E/860) provided for a commission to visit Peru for one month at a cost of \$23,000. In the document it was emphasized that this sum was a tentative estimate which would need to be increased if the mission were to spend longer in the field, or if a similar request were received from the Government of any other country concerned. In its resolution 159 IV (VII) of 10 August 1948 the Economic and Social Council approved "the despatch of a Commission of Inquiry to Peru at the earliest possible date" and recommended that the General Assembly "appropriate the necessary funds for the Commission of Inquiry".

The supplementary estimate for the financial year 1949 to cover the Commission of Inquiry, which the Secretary-General accordingly submitted to the Fifth Committee of the General Assembly, was contained in document A/C.5/279,<sup>2</sup> section 5. It provided for a commission of two teams of four experts, each team to be assisted by four members of the Secretariat, to spend thirty days in the field at a cost of \$28,000. The estimate was examined by the Advisory Committee on Administrative and Budgetary Questions, which recommended (A/765)<sup>3</sup> that the Commission of Inquiry should be composed of no more than four experts, to be assisted by

six members of the Secretariat, and that the estimate should be correspondingly reduced to \$17,000. This recommendation was accepted by the Fifth Committee on 8 December 1948.

On 20 April 1949 the Secretary-General received a request from the Government of Bolivia that the Commission of Inquiry should extend its activities to that country. This request was duly considered by the Commission on Narcotic Drugs in June 1949, when the Commission decided that it would be desirable for the Commission of Inquiry to visit Bolivia as well as Peru, and made a strong recommendation to the Economic and Social Council that it should be given the financial means to enable it to spend enough time in each country to make a thorough study of the problems confronting it.

The Social Committee of the Council considered the matter on 12 July 1949 in the light of the financial estimate prepared by the Secretary-General (E/1361/Add.1, section 1), which showed that the total cost involved would be \$44,000. After making slight changes in the drafting of the resolution proposed by the Commission on Narcotic Drugs, the Committee decided to recommend that the Council adopt it. However, the Secretary-General had doubts as to his power to appropriate the additional \$27,000 which such action would render necessary, and on 23 July 1949 informed the Council (E/1442) that the Advisory Committee on Administrative and Budgetary Questions had agreed with him that neither it nor the Secretary-General had the power to increase a specific appropriation which the General Assembly had reduced. The Council therefore adopted an amended form of the resolution recommended by its Social Committee (resolution 246 H (IX)), noting that the request of the Government of Bolivia for the Commission of Inquiry to extend its investigations to that country had been transmitted to the Secretary-General after the General Assembly had made the budgetary appropriation for the Commission, requesting the members of the Commission to start work in Peru not later than during the second week of September 1949, endorsing the opinion of the Commission on Narcotic Drugs that the inquiry should be extended to Bolivia, and requesting the appropriation before 30 September 1949 of the additional funds necessary to enable the Commission to spend at least three months in Bolivia and Peru and to prepare a report on its work after the conclusion of its investigation in the field. During the debate which preceded the adoption of this resolution, the hope was expressed that every Member Government represented on the Council would do its best to

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbols A/1016 and A/1230.

<sup>2</sup> See *Official Records of the third session of the General Assembly, Part I, Fifth Committee, Annexes.*

<sup>3</sup> See *Official Records of the third session of the General Assembly, Part I, Annexes to the Plenary Meetings.*

ensure that the Fifth Committee of the General Assembly took the action essential to the implementation of the principles expressed in the draft resolution submitted by the Social Committee.

The Secretary-General accordingly desires to draw the attention of the Fifth Committee to the fact that its concurrence is now required to use existing surpluses from appropriations made under section 6 of the 1949 budget to increase the sum appropriated for the Commission of Inquiry by \$27,000 and thereby enable the Commission to extend its investigations to Bolivia and to carry out its tasks in accordance with the terms of the above-mentioned resolution of the Eco-

nomie and Social Council. It is essential that this approval be given at the earliest possible date in view of the fact that the Commission of Inquiry started its work in Peru on 12 September 1949 and has at present insufficient funds to allow it to remain in the field after 10 October 1949. The Secretary-General recommends that the Fifth Committee so approve.

The following table shows how the sum of \$17,000 provided for the Commission of Inquiry in the 1949 budget (part II, section 6, Investigations and Inquiries, chapter 4) has been allotted, and for what purposes the additional \$27,000 is now required under the same chapter:

	<i>For a period of 6 weeks</i>	<i>For additional period of 8 weeks</i>	<i>Total</i>
	\$	\$	\$
1. Honorariums, travel and subsistence of four experts.....	11,470	12,600	24,070
2. Travel and subsistence of Secretariat .....	4,300	5,200	9,500
3. Miscellaneous expenses .....	1,230	800	2,030
4. Temporary assistance .....	—	2,000	2,000
5. Travel and local transportation in the field .....	—	6,000	6,000
6. Hospitality .....	—	400	400
	17,000	27,000	44,000
TOTALS	17,000	27,000	44,000

The sum of \$12,600 is required for the honorariums of the four experts at the rate of \$40 per day, or a maximum of \$200 per week gross, subject to tax assessment, and for a subsistence allowance of \$12.50 per day, for an additional period of eight weeks.

An extra \$5,200 will also be required to increase the secretariat from four to five and to provide subsistence allowances for these officials during the extended stay of the Commission in the field.

The Commission will require \$2,000 for locally recruited additional staff and \$6,000 for transportation expenses in the areas to be visited. Miscellaneous expenses cover cartage, express, freight, cables and other office expenses. The sum of \$400 is needed for hospitality.

### Document A/C.5/353

#### Report by the Secretary-General

*[Original text: English]  
[14 November 1949]*

By resolution 252 A (III), the General Assembly made available appropriations in the amount of \$43,487,128 to meet the expenses of the Organization for the financial year 1949.

It is now possible to estimate that the total requirements for 1949, after allowance for additional requirements which were not contemplated by the original budget estimates and for savings made during 1949, will amount to \$43,204,080.

This document constitutes formal submission of supplementary estimates for the above-mentioned additional requirements, and a proposal for surrendering a net amount of \$283,048 for application toward the amount to be collected from Members in 1950.

The following table 1 shows, by appropriation section, the amounts originally approved by the General Assembly, the various transfers sub-

sequently made under the terms of paragraph 4 of resolution 252 A (III), and the adjusted 1949 appropriations.

A second table (table 2) shows, by appropriation section, the adjusted amounts as they stand at present, the net deficiencies or surpluses as now anticipated and the revised amounts now requested.

Annexes A and B respectively offer the explanations for the deficiencies and savings shown under the various sections of the 1949 budget.

Annex C contains the explanations supporting the revised estimates for miscellaneous income, which are proposed at \$4,903,100 as against \$4,794,210 as estimated in resolution 252 A (III).

Annex D consists of a draft appropriation resolution adjusted to the new amounts by section and to the revised figure for miscellaneous income.<sup>1</sup>

The following is a comparison between the original and the revised obligations of Members toward the 1949 budget:

	<i>Appropriation resolution 252 (III)</i>	<i>Present draft appropriation resolution</i>
	\$	\$
Total appropriation .....	43,487,128	43,204,080
Miscellaneous income ....	4,794,210	4,903,100
	NET 38,692,918	38,300,980

As a result of the above changes, a surplus of \$391,938 will be made available which, in accordance with regulation 17 of the provisional financial regulations of the United Nations, will be deducted from the contributions of Members towards the 1950 budget.

<sup>1</sup> Annex D has been omitted from this document since the draft appropriation resolution proposed by the Secretary-General corresponds exactly to the draft resolution proposed by the Advisory Committee on Administrative and Budgetary Questions (A/1157, annex B), which was the resolution adopted by the Fifth Committee at its 230th meeting.

TABLE 1

## COMPARISON BETWEEN THE ORIGINAL AND THE ADJUSTED 1949 APPROPRIATIONS

Section	Original	Credits	Credits	Reductions	Transfers	Adjusted
	1949 appropriations*	transferred from section 26*	transferred from section 31*	under section 32*	approved by the Advisory Committee*	1949 appropriations*
	\$	\$	\$	\$	\$	\$
1. The General Assembly, Commissions and Committees .....	1,706,200	—	78,790	62,450	—	1,722,540
2. The Security Council, Commissions and Committees .....	472,300	—	—	37,650	(16,370) <sup>a</sup>	418,280
3. The Economic and Social Council, Commissions and Committees ..	438,780	—	—	17,100	11,500 <sup>b</sup>	433,180
3a. Permanent Central Opium Board and Narcotic Drugs Supervisory Body .....	45,000	—	—	—	16,370 <sup>a</sup>	61,370
3b. Regional Economic Commissions..	48,110	—	—	—	20,000 <sup>c</sup>	68,110
4. The Trusteeship Council, Commissions and Committees .....	150,000	—	740	9,100	—	141,640
5. Special conferences .....	86,330	—	1,330	4,850	—	82,810
6. Investigations and inquiries .....	5,248,303	—	52,290	8,350	—	5,292,243
7. Executive Office of the Secretary-General .....	332,360	—	87,485	—	71,755 <sup>d</sup>	491,600
8. Department of Security Council Affairs .....	645,400	—	151,670	—	—	797,070
9. Military Staff Committee secretariat .....	162,200	—	34,200	—	—	196,400
10. Department of Economic Affairs.	2,181,000	—	366,330	—	(71,755) <sup>d</sup>	2,475,575
11. Department of Social Affairs....	1,256,125	—	232,130	—	(11,500) <sup>b</sup>	1,476,755
12. Department for Trusteeship and Information from Non-Self-Governing Territories .....	812,490	—	161,750	10,000	—	964,240
13. Department of Public Information	2,860,050	—	394,710	—	—	3,254,760
13a. Library Services .....	378,110	—	74,190	—	—	452,300
14. Department of Legal Affairs ....	480,380	—	86,730	—	—	567,110
15. Conference and General Services.	6,825,000	180,000	1,458,800	—	(203,000) <sup>e</sup>	8,260,800
16. Administrative and Financial Services .....	1,387,120	—	259,800	500	—	1,646,420
17. Common staff costs .....	4,379,200	90,000	33,700	—	—	4,502,900
18. Common services .....	2,083,700	20,000	—	—	78,000 <sup>e</sup>	2,181,700
19. Permanent equipment .....	370,090	10,000	—	—	125,000 <sup>e</sup>	505,090
20. United Nations office at Geneva..	3,709,080	—	518,970	—	—	4,228,050
21. Information centres .....	719,990	—	86,050	—	—	806,040
22. Economic Commission for Asia and the Far East .....	587,380	—	60,280	—	—	647,660
23. Economic Commission for Latin America .....	385,430	—	40,120	—	(20,000) <sup>e</sup>	405,550
24. Hospitality .....	20,000	—	—	—	—	20,000
25. Advisory social welfare functions	631,000	—	25,900	—	—	656,900
26. Cost of the adoption of Spanish as a working language .....	300,000	(300,000)	—	—	—	—
27. Salaries and expenses of members of the International Court of Justice .....	375,000	—	—	—	—	375,000
28. Salaries, wages and expenses of the Registry .....	205,000	—	—	—	—	205,000
29. Common services .....	60,000	—	—	—	—	60,000
30. Permanent equipment .....	10,000	—	—	—	—	10,000
31. Cost of converting salaries and allowances from net to gross and increase in headquarters cost-of-living allowances .....	4,286,000	—	(4,205,965)	—	—	80,035
32. Global reduction on provisions for contractual printing .....	(150,000)	—	—	150,000	—	—
TOTALS	43,487,128	—	—	—	—	43,487,128

\* Authorized by appropriation resolution.

<sup>a</sup> Additional expenses in connexion with the printing programme of the Permanent Central Opium Board. Transfer from section 2 to section 3a.

<sup>b</sup> Transfer of \$11,500 from section 11 to section 3 to cover expenses of the Special Committee for the Limitation of the Production of Opium.

<sup>c</sup> Additional expenses in connexion with the Havana session of the Economic Commission for Latin America. Transfer from section 23 to section 3b.

<sup>d</sup> Transfer of the Specialized Agency Section from section 10 to section 7.

<sup>e</sup> Transfer of \$203,000 from section 15 to section 18 (\$78,000) and section 19 (\$125,000), respectively, to cover various unforeseen expenses under these sections.

TABLE 2

## REVISED APPROPRIATION REQUIREMENTS FOR 1949

Section	1949 appropriations as adjusted under paragraph 4, resolution 252A (III)		Deficiencies	Surpluses	Adjusted appropriation requirements	
	\$	\$			\$	\$
<i>A. United Nations</i>						
1. The General Assembly, Commissions and Committees..	1,722,540	—	—	—	1,722,540	
2. The Security Council, Commissions and Committees..	418,280	—	—	238,280	180,000	
3. The Economic and Social Council, Commissions and Committees .....	433,180	—	—	68,180	365,000	
3a. Permanent Central Opium Board and Narcotic Drugs Supervisory Body .....	61,370	—	—	24,370	37,000	
3b. Regional Economic Commissions .....	68,110	—	—	11,810	56,300	
4. The Trusteeship Council, Commissions and Committees	141,640	—	—	83,640	58,000	
5. Special conferences .....	82,810	—	—	19,810	63,000	
6. Investigations and inquiries .....	5,292,243	140,757	—	—	5,433,000	
7. Executive Office of the Secretary-General.....	491,600	—	—	37,600	454,000	
8. Department of Security Council Affairs .....	797,070	—	—	47,070	750,000	
9. Military Staff Committee secretariat .....	196,400	—	—	31,400	165,000	
10. Department of Economic Affairs .....	2,475,575	—	—	10,575	2,465,000	
11. Department of Social Affairs .....	1,476,755	—	—	55,755	1,421,000	
12. Department for Trusteeship and Information from Non-Self-Governing Territories .....	964,240	—	—	79,240	885,000	
13. Department of Public Information .....	3,254,760	—	—	104,760	3,150,000	
13a. Library services .....	452,300	—	—	—	452,300	
14. Department of Legal Affairs .....	567,110	—	—	52,110	515,000	
15. Conference and General Services .....	8,260,800	50,200	—	—	8,311,000	
16. Administrative and Financial Services .....	1,646,420	—	—	85,420	1,561,000	
17. Common staff costs .....	4,502,900	866,100	—	—	5,369,000	
18. Common services .....	2,181,700	—	—	—	2,181,700	
19. Permanent equipment .....	505,090	—	—	—	505,090	
20. The European Office .....	4,228,050	—	—	60,050	4,168,000	
21. Information centres .....	806,040	—	—	46,040	760,000	
22. Economic Commission for Asia and the Far East ....	647,660	—	—	122,660	525,000	
23. Economic Commission for Latin America .....	405,550	—	—	—	405,550	
24. Hospitality .....	20,000	—	—	—	20,000	
25. Advisory social welfare functions .....	656,900	—	—	20,300	636,600	
26. Cost of the adoption of Spanish as a working language	—	—	—	—	—	
<i>B. The International Court of Justice</i>						
27. Salaries and expenses of members of the Court.....	375,000	—	—	34,000	341,000	
28. Salaries, wages and expenses of the Registry.....	205,000	—	—	14,000	191,000	
29. Common services .....	60,000	—	—	11,000	49,000	
30. Permanent equipment .....	10,000	—	—	2,000	8,000	
<i>C. United Nations</i> (Supplementary provisions)						
31. Cost of converting salaries and allowances from net to gross and increase in headquarters cost-of-living allowances .....	80,035	—	—	80,035	—	
32. Global reduction on provisions for contractual printing	—	—	—	—	—	
			1,057,057	1,340,105		
TOTALS	43,487,128		\$283,048		43,204,080	

## ANNEX A

ADDITIONAL REQUIREMENTS NOT CONTEMPLATED  
BY THE ORIGINAL BUDGET ESTIMATES

By resolution 252 C (III), the General Assembly provided authority to the Secretary-General to enter into commitments for unforeseen and extraordinary expenses, within specified limitations, by drawing on the resources of the Working Capital Fund, provided that he should report to the next regular session of the General Assembly all commitments made, together with the circumstances relating thereto, and that he should submit supplementary estimates to the General Assembly in respect of such commitments.

Document A/1007 provided a preliminary report concerning the anticipated amount of these commitments. It showed that the Secretary-General had used this authority in order to provide for the expenses of the United Nations Plebiscite Mission for Jammu and Kashmir and for the repatriation of Greek children. Outstand-

ing authorizations in connexion with these two activities amount to \$100,000 and to \$50,000 respectively.

## I. Section 6, chapter II: United Nations Plebiscite Mission for Jammu and Kashmir

The United Nations Plebiscite Mission for Jammu and Kashmir was initiated pursuant to a resolution of the Security Council (S/726) dated 21 April 1948, which states that:

"(i) The Government of India should undertake that there will be established in Jammu and Kashmir a Plebiscite Administration to hold a plebiscite as soon as possible on the question of the accession of the State to India or Pakistan;

"(ii) The Government of India should undertake that there will be delegated by the State to the Plebiscite Administration such powers as the latter considers necessary for holding a fair and impartial plebiscite including, for that purpose only, the direction and supervision of the State forces and police;

"(iii) The Government of India should agree that a nominee of the Secretary-General of the United Nations will be appointed to be the Plebiscite Administrator."

This resolution was implemented by a resolution of the United Nations Commission for India and Pakistan of 14 December 1948 (S/AC.12/107) which states:

"(a) The Secretary-General of the United Nations will, in agreement with the Commission, nominate a Plebiscite Administrator who shall be a personality of high international standing and commanding general confidence. He will be formally appointed to office by the Government of Jammu and Kashmir.

"(b) The Plebiscite Administrator shall derive from the State of Jammu and Kashmir the powers he considers necessary for organizing and conducting the plebiscite and for ensuring the freedom and impartiality of the plebiscite.

"(c) The Plebiscite Administrator shall have authority to appoint such staff of assistants and observers as he may require."

In accordance with the above resolutions, the Plebiscite Administrator was appointed in February 1949 and plans were undertaken for the conducting of the plebiscite. These plans called for the immediate constitution of a first Plebiscite Administration group to consist of 27 persons and to be despatched to the Indian sub-continent as soon as an armistice agreement was signed between India and Pakistan. This nucleus was to be reinforced in accordance with further needs. In the absence of any specific provision in the Security Council's resolution as to how the holding of the plebiscite should be financed, the Secretary-General, following the advice of the Legal Department, decided to advance funds from the Working Capital Fund under the authority of the 1949 General Assembly budget resolution to meet expenditures related to the constitution of the group.

An initial commitment of \$246,830 was authorized in April 1949 as a charge on the Working Capital Fund. As soon as it became clear that the early despatch of the group was improbable, only the Plebiscite Administrator and his secretary were retained and the authorization was reduced to \$100,000. It is now expected that the expenses for the Plebiscite Mission will not exceed \$82,000 up to 31 December 1949, as follows:

	\$
Temporary assistance .....	65,000
Travel and subsistence of staff .....	14,000
Miscellaneous expenses .....	3,000
TOTAL	82,000

The Secretary-General proposes that these expenses be paid by the United Nations and that the necessary funds be appropriated under the 1949 budget.

## II. Section 6, chapter IV: Repatriation of Greek Children

The advance authorized for the repatriation of Greek children rests on the provisions of General Assembly resolution 193 C (III), which reads as follows:

"Invites all the Members of the United Nations and other States on whose territory these children

are to be found to take the necessary measures for implementation of the present recommendation;

"Instructs the Secretary-General to request the International Committee of the Red Cross and the League of Red Cross and Red Crescent Societies to organize and ensure liaison with the national Red Cross organizations of the States concerned with a view to empowering the national Red Cross organizations to adopt measures in the respective countries for implementing the present recommendation."

At the request of the Secretary-General, the International Committee of the Red Cross undertook a survey and entered into negotiations with the national Red Cross organizations of the States concerned. The International Committee stated, however, that it had not the funds available to administer this repatriation. In view of the provisions of the resolution, and the desirability of proceeding with the programme of repatriation without delay, the Secretary-General authorized expenses not exceeding \$50,000, on condition that expenditures to be reimbursed by the United Nations be limited to additional out-of-pocket expenditures by the International Committee of the Red Cross and the League of Red Cross Societies for the purpose of organizing the repatriation of Greek children in accordance with the provisions of resolution 193 (III).

Expenditures incurred under the above authorization now amount to approximately \$10,000. As an additional provision of \$13,000 is deemed necessary to carry out United Nations commitments to the end of the year, a total of \$23,000 will be required in 1949 to cover the following expenses:

	\$
1. Mission to Greece, Czechoslovakia, Bulgaria and Yugoslavia .....	6,000
2. Administrative expenses .....	9,500
3. Probable second mission to Czechoslovakia to effect repatriation of 138 children..	2,500
4. Possible missions to Hungary, Romania	3,000
5. Contingencies .....	2,000
TOTAL	23,000

The Secretary-General proposes that the necessary funds be appropriated under the 1949 budget.

## III. Payment of subsistence allowances to alternates

On 27 September 1949, the President of the Security Council forwarded to the Secretary-General the following resolution (S/1401) adopted by the Security Council on the same date:

"The Security Council,

"Considering that in virtue of resolution 231 (III) adopted by the General Assembly on 8 October 1948, it is a matter for its own decision whether, in the case of commissions of inquiry or conciliation instituted by it, the representative of a Member participating in such commission needs to be assisted by an alternate;

"Considering that, in cases where this need has been found by the Security Council to exist, the Secretary-General is authorized by the same resolution to reimburse retroactively to States Members the travelling and subsistence expenses of the alternate of their representatives on the said commissions,

"Notes that since the institution of the under-mentioned commissions the representatives of Members that are participating or have participated have each had to be assisted by an alternate:

"1. The Committee of Good Offices, which has now become the United Nations Commission for Indonesia;

"2. The United Nations Commission for India and Pakistan."

Upon receipt of this resolution, the Secretary-General instructed the two above-mentioned Commissions to pay travelling and subsistence expenses of alternates effective 27 September 1949. In order to fully implement the resolution of the Council and to reimburse to Member States travel and subsistence expenses for alternates incurred prior to 27 September 1949, additional funds would be required in the amount of approximately \$74,000 for the United Nations Commission for India and Pakistan and \$55,000 for the United Nations Commission for Indonesia.

Payments would be made as soon as the General Assembly has appropriated the necessary funds.

Additional expenses in connexion with items I, II and III above amount to a total of \$234,000. However, due to existing surpluses, approval of an additional amount of \$140,757 only is now requested for section 6.

#### IV. Section 15: Department of Conference and General Services

A review of the status of accounts in section 15, Department of Conference and General Services, made at 1 November 1949 revealed a probable deficiency in this section at the end of 1949 of \$50,200. This deficiency results from the following actions taken during the course of the year:

(a) Six posts were transferred from the Department of Public Information to Conference and General Services early in 1949; four were absorbed in the establishment of the Telecommunications Services Division, and two were absorbed in the Printing Division when the latter assumed responsibility for all printing operations. No transfer of funds was made at the time. It is to be noted that a saving in excess of the estimated cost of these posts (\$29,000) is surrendered under section 13.

(b) A total of 18 additional posts were necessarily provided on a temporary basis early in 1949 to allow for précis-writing coverage of meetings, above the level anticipated in the 1949 budget estimates at a total cost of \$146,000.

It was expected that the above expenses could be absorbed within the funds left in section 15 after the transfer of \$203,000 to sections 18 and 19 approved by the Advisory Committee on Administrative and Budgetary Questions, as requested in document A/CN.1/W.109. This, however, has not proved feasible, and the Secretary-General therefore requests that the appropriation of section 15 be adjusted to the probable needs for 1949, which are expected to amount to \$8,311,000. This necessitates an increase of \$50,200 of the adjusted appropriation for the section (\$8,260,800).

#### V. Section 17: Common staff costs

No provision was made in the 1949 original estimates for section 17 for reimbursement of national income taxation paid by staff members in respect of payments received from the United Nations during 1949; nor has provision been made in any previous budget for reimbursement of income taxes paid to state or local subdivisions of a national government, this matter having only recently been presented to the Fifth Committee in the Secretary-General's report on "Tax Equalization—Staff Assessment Plan" (A/C.5/329).

The Secretary-General proposes that funds necessary to cover obligations for the above purposes be appropriated under the 1949 budget.

The expected requirements for United States federal income tax reimbursement in respect of 1949 payments to staff members are \$820,000. This estimate is based on the expenditures for such tax reimbursement in respect of 1948 salaries and emoluments, adjusted for increases during 1949 in the pay of staff members who are United States citizens. The expected requirements for state (chiefly New York State) income tax reimbursement in respect of salaries and emoluments paid during 1946, 1947, 1948 and 1949 amount to \$218,000. Canadian income tax reimbursement for 1949, it is estimated, will be of comparatively small amount and could be absorbed within the foregoing estimates.

In the budget for 1949, an amount of \$480,000 was appropriated to complete reimbursement in respect of income tax on 1948 income, out of which an amount of only \$150,000 will be required. Consequently, an amount of \$330,000 of this appropriation will be available to offset in part the additional income tax reimbursement for this year—leaving an additional requirement of \$708,000 on this account.

An additional amount of \$33,500 will be required to cover cost of travel of dependants and removal of household goods of staff members as actual costs will exceed the budget estimates.

An additional sum of \$291,000 will also be needed for Staff Pension Fund contributions since the obligation for retroactive contribution in respect of staff members having past service when joining the scheme, exceeded the estimates. This brings up the total additional funds required under the three items above to \$1,032,500.

Savings under other items in section 17 totaling \$166,400 are anticipated. Hence the additional funds required will be reduced from \$1,032,500 to \$866,100.

#### ANNEX B

##### SURPLUSES SURRENDERED

Section	\$
1. <i>The General Assembly, Commissions and Committees.....</i>	—

To cover all requirements now foreseen, it may prove necessary to transfer part of the anticipated surplus on contractual printing (\$75,260) to other accounts in this section. The concurrence of the Fifth Committee in such transfers is requested as the Secretary-General has undertaken not to use printing funds for any other purpose.



Section  
2. *The Security Council, Commissions and Committees* ..... \$ 238,280

The sizable surplus shown under this section, which covers printing expenses only, is due to the fact that the number of meetings to be held by the Security Council, the Atomic Energy Commission, and the Commission for Conventional Armaments, proved much smaller than anticipated when the 1949 budget estimates were prepared.

3. *The Economic and Social Council, Commissions and Committees* ..... \$ 68,180

A surplus resulting from the volume of material which can be prepared for printing before the end of the year accounts for \$32,000 and savings in local transportation for the remainder.

3a. *Permanent Central Opium Board and Narcotic Drugs Supervisory Body* ..... \$ 24,370

The surplus results from the fact that the number of meetings of the Board and the Advisory Body will be smaller in 1949 than anticipated, and that savings will be achieved on contractual printing.

3b. *Regional Economic Commissions* ..... \$ 11,810

Additional requirements in connexion with the session of the Economic Commission for Latin America, over and above the total provision of \$50,240 resulting from the transfer approved by the Advisory Committee on Administrative and Budgetary Questions, amount to \$4,000. These requirements are due to the fact that requirements in temporary assistance for servicing the meeting of the Commission in Havana exceeded the original provisions. It is proposed that this deficiency be covered by savings on contractual printing; as these savings will amount to \$15,810, an amount of \$11,810 could be surrendered under this section as a whole.

4. *Trusteeship Council, Commissions and Committees* ..... \$ 83,640

The surplus shown in this section is partly due to the fact that the Trusteeship Visiting Mission to West Africa will be despatched later than originally anticipated and will extend into 1950. As a result, expenses to be incurred in 1949 will be reduced by \$33,650. (Provision for the funds to be needed in 1950, \$12,500, has been requested in document A/C.5/318 and Corr.1.) The amounts surrendered over and above \$33,650 result from savings on contractual printing.

5. *Special conferences* ..... \$ 19,810

The surplus results from the cancellation of the meeting of experts on housing and from various savings in expenses for the Conference on the Conservation and Utilization of Resources.

Section  
7 to 16. *Headquarters—New York* ... \$ 504,070

Surpluses in a total of \$504,070 are shown in the appropriations for the various departments at headquarters (sections 7 to 16). These surpluses amounting to approximately 2½ per cent of the total appropriations for the sections concerned are essentially due to delayed recruitment and turn-over of staff.

20. *United Nations Office at Geneva* ..... \$ 60,050

The surplus is due to minor savings to be made on various items such as established posts, travel on home leave, travel on official business and cables.

21. *Information centres* ..... \$ 46,040

The surplus is due primarily to delayed appointment and turn-over of staff.

22. *The Economic Commission for Asia and the Far East* ..... \$ 122,660

The surpluses in this section are due to delays in the establishment of a Bureau of Flood Control (\$60,000), to a surplus on salaries and wages (\$50,000) because of delayed appointments etc., and to various surpluses in rental and maintenance of premises and equipment.

25. *Advisory social welfare functions* ..... \$ 20,300

The surplus is due to minor savings on various items in this section.

27 to 30. *International Court of Justice*. \$ 61,000

The surpluses in the expenses of the Court and of the Registry result from fewer meetings of the Court in 1949 than were expected when the original 1949 estimates were prepared.

31. *Cost of converting salaries and allowances from net to gross and increase in headquarters cost of living allowances* ..... \$ 80,035

The total provision for this section included the necessary amount for grossing up the salaries of the staff of the Registry of the International Court of Justice. As salaries of the staff have been paid on a net basis throughout 1949, an amount of \$80,035 may now be surrendered.

## ANNEX C

### ESTIMATES OF MISCELLANEOUS INCOME

Revenue to be derived from miscellaneous income in 1949 was estimated at \$4,794,210 in paragraph 2 of the appropriation resolution for the financial year 1949 (252 A (III)). It is now expected that an additional sum of \$108,890 will be collected, increasing the total 1949 miscellaneous income to \$4,903,100.

Particulars of the various sources of income are given in the following table:

	1949 approved estimate	Proposed adjustment	1949 revised estimate
	\$	\$	\$
(i) Assessments on salaries and allowances of staff .....	4,006,000	276,000	3,730,000
(ii) Refund of prior years' expenditures .....	35,000	211,000	246,000
(iii) Sale of used office equipment, transportation equipment, etc....	66,000	89,000	155,000
(iv) Rental income .....	146,175	39,825	186,000
(v) Sale of publications .....	150,100	—	150,100
(vi) Reimbursement for staff services furnished to specialized agencies	232,335	109,335	123,000
(vii) Interest on investments .....	50,000	50,000	100,000
(viii) Other interest income .....	17,500	1,500	19,000
(ix) Other receipts .....	28,000	110,000	138,000
(x) Reimbursement of expenditures, Lido Beach Hotel .....	38,000	—	38,000
(xi) Special contributions by the Lebanese Government .....	25,100	7,100	18,000
TOTAL	4,794,210	108,890	4,903,100

The following explanations are presented for the adjustments now proposed:

(i) *Assessments on salaries and allowances of staff*

On the basis of actual income earned during the first nine months of 1949, income from this source is anticipated to be \$276,000 less than \$4,006,000, originally estimated for 1949. The decrease results from vacancies and from the fact that the Staff Assessment Plan has not been applied to the staff of the Registry of the International Court.

(ii) *Refund of prior years' expenditures*

Refunds of prior years' expenditures will be considerably higher than was anticipated originally as a result of refunds collected from carriers for unused tickets after the accounts for the 1948 General Assembly session in Paris were finalized. Refunds of premiums paid to insurance companies, and refunds from vendors for equipment and materials returned, augmented the income from this source. Refunds were also collected on account of customs duties paid on gasoline in 1948 by the United Nations Palestine Commission.

(iii) *Sale of used office equipment, transportation, etc.*

A sum of \$155,000 is anticipated as against \$66,000 originally expected. The increase results from sale of used automobiles and old typewriters which were replaced by new ones or declared surplus to requirements.

(iv) *Rental income*

A sum of \$186,000 is expected as against \$146,175 originally anticipated. The increase results from rents collected for space provided to specialized agencies and to delegations both at Headquarters and in Geneva.

(v) *Sale of publications*

No changes are proposed for this item since it is expected that the sum of \$150,100 originally anticipated from sale of publications will be collected.

(vi) *Reimbursement for staff services furnished to specialized agencies*

The estimate of \$232,335 from this source of income, which is yielded monthly from services to conferences of agencies in Geneva, has been revised downward to \$123,000 because reim-

bursable services to agencies were less than was originally envisaged.

(vii) *Interest on investments*

Income from this source is anticipated to reach a total of \$100,000 as against a sum of \$50,000 shown in the budget.

(viii) *Other interest income*

Interest on bank deposits and other deposits will amount to \$19,000 as compared with \$17,500 shown in the budget.

(ix) *Other receipts*

Income from miscellaneous sources such as sale of photographs, commission on public telephones, and other miscellaneous receipts would show an increase from \$28,000, as originally anticipated, to \$138,000.

(x) *Reimbursement of expenditures, Lido Beach Hotel*

No change is expected under the terms of the liquidation of the Lido Beach housing project, and the instalment due in 1949 has been collected.

(xi) *Special contributions by the Lebanese Government*

In accordance with resolution 120 D (VI), adopted by the Economic and Social Council, the 1949 session of the Commission on the Status of Women was held in Lebanon, and that part of the cost in excess of \$16,000 estimated for the session at Headquarters will be contributed by the Lebanese Government. The expenditures are expected to total \$34,000, of which \$18,000 will be collected from the Lebanese Government.

**Document A/1157**

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

[Original text: English]  
[28 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for the financial year 1949 submitted by the Secretary-General in document A/C.5/353.

2. The gross total of the items comprising the supplementary estimates is \$1,057,057.

3. The Secretary-General anticipates savings of \$1,340,105 on the original 1949 budget, and accordingly proposes to surrender a net amount of \$283,048, which, together with the sum of \$108,890 representing excess miscellaneous income for the year 1949, as estimated in document A/C.5/353, annex C, will be applied in reduction of Members' contributions to the 1950 budget of the United Nations.

4. On the details of the supplementary estimates, the Committee desires to offer the following observations:

A. Section 6, Investigations and inquiries

4a. The following estimates have been submitted:

	\$
(a) United Nations Plebiscite Mission for Jammu and Kashmir .....	82,000
(b) Repatriation of Greek children.....	23,000
(c) Retroactive payment of travel and subsistence expenses to alternate members of the following commissions:	
United Nations Commission for India and Pakistan .....	\$74,000
United Nations Commission for Indonesia .....	\$55,000
	129,000
Total of supplementary requirements .....	234,000
Less offsetting savings .....	93,243

Supplementary estimates for section 6 140,757

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

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

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

7. The resolution (S/1401) which was subsequently adopted by the Security Council at its 448th meeting on 27 September 1949, constitutes a retroactive recognition of a need for alternate members which was not established in the original resolutions creating the Commissions. In the opinion of the Advisory Committee, it is for con-

sideration by the General Assembly whether such a proposal is compatible with the intent of its own resolution 231 (III) on the subject, the relevant paragraphs of which are as follows:

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

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

B. Section 15: Department of Conference and General Services

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

C. Section 17: Common staff costs

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

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

Less savings:

(i) Reimbursement of national income taxation, 1948 (section 17, chapter I (iv))—surplus.....	\$	\$
	330,000	
(ii) Surplus on other items in section 17 .....	166,400	496,400

Net supplementary estimate for section 17 866,100

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

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

ANNEX A

FINANCIAL YEAR 1949

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

ANNEX B

DRAFT RESOLUTION RELATING TO SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1949

*The General Assembly*

*Resolves* that for the financial year 1949:

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

<i>Section</i>	<i>Amount appro- priated as adjusted under paragraph 4, resolution 252A (III)</i> \$	<i>Supplementary appropriation: increase or decrease</i> \$	<i>Revised amounts of appropriation</i> \$
<i>Part I. Sessions of the General Assembly, the Councils, Commissions and Committee</i>			
1. The General Assembly and Commissions and Committees thereof .....	1,722,540	—	1,722,540
2. The Security Council and Commissions and Committees thereof .....	418,280	—238,280	180,000
3. The Economic and Social Council and Commissions and Committees thereof .....	433,180	— 68,180	365,000
3a. Permanent Central Opium Board and Drug Supervisory Body .....	61,370	— 24,370	37,000
3b. Regional Economic Commissions .....	68,110	— 11,810	56,300
4. The Trusteeship Council and Commissions and Committees thereof .....	141,640	— 83,640	58,000
TOTAL, PART I	<u>2,845,120</u>	<u>—426,280</u>	<u>2,418,840</u>
<i>Part II. Special conferences, investigations and inquiries</i>			
5. Special conferences .....	82,810	— 19,810	63,000
6. Investigations and inquiries .....	5,292,243	+140,757	5,433,000
TOTAL, PART II	<u>5,375,053</u>	<u>+120,947</u>	<u>5,496,000</u>
<i>Part III. Headquarters, New York</i>			
7. Executive Office of the Secretary-General .....	491,600	— 37,600	454,000
8. Department of Security Council Affairs .....	797,070	— 47,070	750,000
9. Military Staff Committee secretariat .....	196,400	— 31,400	165,000
10. Department of Economic Affairs .....	2,475,575	— 10,575	2,465,000
11. Department of Social Affairs .....	1,476,755	— 55,755	1,421,000
12. Department for Trusteeship and Information from Non-Self-Governing Territories .....	964,240	— 79,240	885,000
13. Department of Public Information .....	3,254,760	—104,760	3,150,000
(a) Library services .....	452,300	—	452,300
14. Department of Legal Affairs .....	567,110	— 52,110	515,000
15. Conference and General Services .....	8,260,800	+ 50,200	8,311,000
16. Administrative and Financial Services .....	1,646,420	— 85,420	1,561,000
17. Common staff costs .....	4,502,900	+866,100	5,369,000
18. Common services .....	2,181,700	—	2,181,700
19. Permanent equipment .....	505,090	—	505,090
TOTAL, PART III	<u>27,772,720</u>	<u>+412,370</u>	<u>28,185,090</u>
<i>Part IV. European Office</i>			
20. European office .....	4,228,050	— 60,050	4,168,000
TOTAL, PART IV	<u>4,228,050</u>	<u>— 60,050</u>	<u>4,168,000</u>

Section	Amount appro- priated as adjusted under paragraph 4, resolution 252A (III) \$	Supplementary appropriation: increase or decrease \$	Revised amounts of appropriation \$
<i>Part V. Information centres</i>			
21. Information centres (other than information services, European Office) .....	806,040	— 46,040	760,000
TOTAL, PART V	806,040	— 46,040	760,000
<i>Part VI. Regional Economic Commissions (Other than the Economic Commission for Europe)</i>			
22. Economic Commission for Asia and the Far East .....	647,660	—122,660	525,000
23. Economic Commission for Latin America .....	405,550	—	405,550
TOTAL, PART VI	1,053,210	—122,660	930,550
<i>Part VII. Hospitality</i>			
24. Hospitality .....	20,000	—	20,000
TOTAL, PART VII	20,000	—	20,000
<i>Part VIII. Advisory social welfare functions</i>			
25. Advisory social welfare functions .....	656,900	— 20,300	636,600
TOTAL, PART VIII	656,900	— 20,300	636,600
<i>Part IX. Undistributed expenses</i>			
26. Cost of the adoption of Spanish as a working language.....	—	—	—
TOTAL, PART IX	—	—	—
<i>Part X. The International Court of Justice</i>			
27. Salaries and expenses of members of the Court.....	375,000	— 34,000	341,000
28. Salaries, wages and expenses of the Registry.....	205,000	— 14,000	191,000
29. Common services .....	60,000	— 11,000	49,000
30. Permanent equipment .....	10,000	— 2,000	8,000
TOTAL, PART X	650,000	— 61,000	589,000
<i>Part XI. Cost of converting salaries and allowances from net to gross and increase in headquarters cost-of-living allowances</i>			
31. Cost of converting salaries and allowances from net to gross and increase in headquarters cost-of-living allowances....	80,035	— 80,035	—
TOTAL, PART XI	80,035	— 80,035	—
GRAND TOTAL	43,487,128	—283,048	43,204,080
32. Global reduction on provisions for contractual printing .....	—	—	—
GRAND TOTAL AFTER REDUCTION	43,487,128	—283,048	43,204,080

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

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

## AGENDA ITEM 39<sup>1</sup>

### Budget estimates for the financial year 1950: (a) Budget estimates prepared by the Secretary-General; (b) Reports of the Advisory Committee on Administrative and Budgetary Questions

#### 39(a) Budget estimates prepared by the Secretary-General<sup>2 3</sup>

##### Document A/C.5/298

##### Section 7a, Library: Library policy and organization

[Original text: English]  
[21 September 1949]

1. The Fifth Committee at its 136th meeting requested the Secretary-General to submit a special report on library policy and the organization of library services for consideration by the General Assembly, fourth session.<sup>4</sup>

2. The following statement is in two parts. Part I is concerned with the policy of the Library, part II with organization.

##### PART I. LIBRARY POLICY

3. The Library is responsible for all library services at Headquarters and for the acquisition of all library materials.<sup>5</sup>

4. The Library's primary function is to enable the delegations, Secretariat and other official groups of the Organization to obtain, with the greatest possible speed, convenience and economy, the library materials and information needed in the execution of their duties. The materials to be assembled and the services to be maintained will be determined by the needs of these groups.

5. The services of the Library will also be made available, as far as feasible, to the specialized agencies, accredited representatives of mass media of information, international governmental organizations, affiliated non-governmental organizations, educational institutions, scholars and writers. No one needing to use full sets of the documents and publications of the League of Nations, the United Nations or the specialized agencies will be denied access to the Library. Service to the public, however, must necessarily be subordinated to the service needed by the United Nations.

##### Library collections

6. These services will be based on a collection of library materials, systematically selected from all countries, organized and administered for

<sup>1</sup> See also in connexion with this item, the documentation included in this volume on agenda items 18, 19, 21, 22, 25, 26, 28(b), 35, 53 and 63 which were referred to the Fifth Committee, under rule 142 of the rules of procedure, for consideration of the financial implications upon the 1950 budget estimates of resolutions proposed by other Committees of the General Assembly.

<sup>2</sup> Documentation of the budget estimates relating to the specialized agencies (A/1005 and A/C.5/L. 22, 25, 26 and 28) will be found in *Official Records of the fourth session of the General Assembly, Annex to the Joint Second and Third Committee, and Supplement No. 5a*.

easy use. They will be provided through reference and information facilities, reading rooms, book and periodical circulation, departmental branches, bibliographical, indexing and abstracting services, and through direct access by readers to the library collection.<sup>6</sup>

7. The Library's collections will comprise: complete sets of the documents and publications of the League of Nations, the United Nations and the specialized agencies; and selected materials in other categories. Some of these categories are: books about the League of Nations, the United Nations and the specialized agencies, Member countries, Trust Territories and Non-Self-Governing Territories and other areas of special interest to the United Nations; current and recent books and pamphlets on subjects being studied by the United Nations; magazines and newspapers; maps; microfilm and photostat copies of needed materials not otherwise available.

8. In the formation of these collections the emphasis will be on service and on immediate usefulness, not on accumulation and preservation.<sup>7</sup> In most fields no attempt will be made to assemble comprehensive collections or to build up collections for purposes of general historical research and the Library must continuously discard material which is no longer useful to it.<sup>8</sup>

9. Apart from documents and publications of the League of Nations, the United Nations and the specialized agencies, in which field the Library will undertake to achieve completeness, the selection of material to be acquired will be guided (a) by its usefulness to the United Nations and (b) by the extent to which needed materials are satisfactorily available elsewhere.

10. These criteria of selection will be applied to all acquisitions whether by purchase, gift or exchange.

##### Service and staff

11. The library service required by the United Nations makes necessary a staff capable of assessing the requirements of the various organs of the United Nations, of surveying the literature on all subjects of interest to the Organization, of selecting appropriate publications for acquisition, of organizing these materials and of assisting in their use.

<sup>3</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1232.

<sup>4</sup> *Official Records of the third session of the General Assembly, Part I, Fifth Committee, 136th meeting.*

<sup>5</sup> *Ibid.*, Annexes, document A/C.5/222 and Corr. 1.

<sup>6</sup> *Official Records of the third session of the General Assembly, Supplement No. 7A (A/598) paragraph 133.*

12. The services and collections of the Library must be easily accessible. Reading rooms will be designed and arranged for quick reference to the books most in demand, and to indexes and catalogues.

13. The arrangement of the central Library and departmental branches will be such as to make rapid lending possible for any office at Headquarters from any part of the library system.

#### *Departmental branches*

14. The maintenance by the Library of branches within departments of the Secretariat is a necessity, but these branches will be kept small and will contain only the most needed reference materials. The departmental liaison librarians are responsible for reference service to the departments, for circulation of serials within the departments, and for relations between the departments and the central Library in such matters as book selection, bibliographical compilations and inter-library loans. The collections are integral parts of the Library; the personnel are members of the Library's staff.

#### *Contractual services*

15. If the Library is to be restricted to a compact collection of largely current materials it will have to avail itself to the fullest possible extent of the bibliographical resources of other libraries of Greater New York and elsewhere. This can be done through contractual agreements. Such agreements may be made with either individuals or other libraries. Payment to libraries will be made only for services that are beyond those normally available.

#### *Co-ordination of library facilities*

16. It is the policy of the United Nations Library to promote the co-ordination of library work in the United Nations and the specialized agencies so far as feasible, through the exchange of information, publications and staff; through co-operative selection, indexing and cataloguing; and through establishment of a union catalogue and register of research and bibliographical activities.

#### *Document indexing*

17. The Headquarters Library is responsible for indexing United Nations documents and publications. Its programme of work should include prompt card indexing, primarily to meet the needs of the Secretariat; publication of a periodic indexed list of all important documents and publications of the United Nations and specialized agencies; publication of definitive indexed check lists of United Nations documents by organ and session; page indexing of official records and important publications; occasional preparation of special lists and indexes to meet special needs. The Library should provide a complete reference service on documents and publications of the United Nations and the specialized agencies and should encourage and assist the Organization and the specialized agencies to im-

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I: Supplement No. 7a*, paragraphs 135 and 179; *Fifth Committee*, page 404; *Annexes to the Plenary Meetings*, document A/798; *Plenary Meetings*, page 1003, paragraph 12.

prove and to standardize indexing and check listing.

#### *Depository libraries*

18. The Library, under regulations established by the Publications Board, arranges for the distribution of United Nations publications to depository libraries throughout the world and for exchanges of publications.

#### *The Geneva Library<sup>1</sup>*

19. The following principles, proposed in a report of the Secretary-General under resolution 205 (VIII) of the Economic and Social Council, were approved at the Council's ninth session by resolution 260 (IX):

(a) The Geneva Library should be continued for the service primarily of the United Nations and the specialized agencies; and also for other international organizations, research institutions and students;

(b) The acquisition programme of the Library should not, under present circumstances, be reduced, as the Library, which is now operated on a somewhat smaller scale than in the time of the League of Nations, has undiminished obligations to fulfil;<sup>2</sup>

(c) The Geneva Library "Monthly List of Selected Articles" and "Monthly List of Books Catalogued" should be continued until such time as they can be developed into more comprehensive lists;

(d) No transfers of title to any portion of the Geneva Library should be made;

(e) The Library will, on the other hand, pursue a liberal lending policy with other libraries, including the Headquarters Library and those of the specialized agencies, and whenever possible on a reciprocal basis. As an alternative to loans, whenever these prove impossible, material should be supplied in photo-copy, this service being provided on a cost basis;

(f) Subject to the provisions of paragraphs (g) and (h) below, the Geneva Library will be financed by the United Nations;

(g) Income from the Library Endowment Fund<sup>3</sup> will be used for any expenditure requirements for research work and for students<sup>2</sup> additional to that necessary to meet the needs of the United Nations and related organizations; and for other purposes not inconsistent with the terms of the grant as summarized in footnote 3;

<sup>2</sup> Namely: the obligation to meet the needs, not only of the United Nations, but also of the specialized agencies and other international organizations which depend to a considerable extent on this Library, in view of the lack of other facilities in Geneva comparable to those within easy reach of the Headquarters Library; an understanding with the International Labour Organisation; obligations incurred under the Rockefeller gift "to provide full and adequate facilities for research work for students"; and lastly, it must be remembered that the Geneva Library now has an increased value to the countries of Europe, the libraries of which were devastated by the war.

<sup>3</sup> The Library at Geneva was established by the League of Nations with the aid of a large grant from Mr. John D. Rockefeller, Jr. The balance left after the erection of the library building has been set up as the Library Endowment Fund. It is a condition of the grant that income from this fund is to be used for the Geneva Library and is to be regarded as an addition to, and not in substitution for, otherwise provided for the Library.

(h) In so far as any special material and services are needed by the specialized agencies using the Library, the necessary expenditure should be met by the agencies themselves;

(i) The relationship of the Geneva Library to that at Headquarters should be governed by the following considerations:

(i) The cost of the Geneva Library (see paragraph (g) above) will be met from the budget of the European Office.

(ii) The Library will be controlled by the Secretary-General administratively through the Director of the European Office, and from a policy point of view, through the Director of the Headquarters Library.

(iii) In conformity with the principles set out above, material will be freely lent to the Headquarters Library, but no transfer will take place, except in case of material not needed in the Geneva Library.

20. In conformity with the relevant principles set out in the preceding paragraphs, an arrangement between the Geneva Library and the World Health Organization for the long-term loan to the latter of certain materials has been approved by the Economic and Social Council, on the understanding that the works in the Library shall continue to be housed in the European headquarters of the United Nations.

## PART II. LIBRARY ORGANIZATION

The organization of the Library and location of the library services within the structure of the Secretariat were discussed in the first report of 1948 to the General Assembly of the Advisory Committee on Administrative and Budgetary Questions.<sup>1</sup> In this report the Committee noted that the Secretary-General requested authority to transfer appropriations between certain sections of the 1948 budget, the particular item involved being the transfer of \$184,957 from sections 8, 14 and 15 to section 15 in order to establish a centralized library service within the Department of Public Information.

The Advisory Committee noted that pending the establishment of the permanent headquarters the reorganization was not necessarily a permanent one, nor did it feel that in normal circumstances the Department of Public Information would be the appropriate location for the Library. The Advisory Committee gave notice that it would give further consideration to this matter when receiving a report on the economy and efficiency of the reorganization represented by the above transfer, and awaited also the advice of the Committee of Library Experts which was to meet at Headquarters in July 1948.

In its second report of 1948 the Advisory Committee made further comments.<sup>2</sup> In particular it was of the opinion that the 1949 budget estimates gave rise to more serious questions concerning the policy to be followed in the development of the United Nations Library. The Advisory Committee felt that the Library was

<sup>1</sup> See *Official Records of the third session of the General Assembly, Supplement No. 7*, paragraphs 18 and 19.

<sup>2</sup> *Ibid.*, Supplement No. 7A, paragraphs 130-137.

becoming too closely identified with the Department of Public Information not only in its administrative control but in certain aspects of its substantive work. It deprecated any step which would tend to make the Library an organ of the Department of Public Information, and felt that the whole question of the location of the Library was an important matter of policy to be determined by the General Assembly. The Advisory Committee further felt that, although the forthcoming meeting of the Committee of Library Experts might discuss the matter, the question was not essentially one for library experts since it concerned the extent to which non-library services should be attached to the Library.

The International Advisory Committee of Library Experts considered the position of the Library within the administrative structure of the Secretariat in the light of its current location in the Department of Public Information and of the reference to this matter in the first report of 1948 of the Advisory Committee on Administrative and Budgetary Questions.<sup>2</sup> The Committee recommended that the function of the Library be recognized as that of an organization-wide service of a non-administrative character and that it be given the status and independence appropriate to this function. For this reason the library experts considered that the Library might appropriately be attached to the Executive Office of the Secretary-General, although it felt that the location of the Library in the Department of Public Information should not be disturbed immediately but that the question be reviewed from time to time with special reference to the public information services which the Library was being called on to perform.

At the third session of the General Assembly, the Fifth Committee, at its 136th meeting, approved the view of the Advisory Committee on Administrative and Budgetary Questions that any step tending to make the Library an organ of the Department of Public Information should be deprecated.

In the light of this opinion, the budget estimates for 1950 show the Library, as attached to the Executive Office of the Secretary-General, as an independent service obtaining general policy directives as necessary from that office. Information as to the detailed organization and definition of the functions of the Library will be found in section 7a of the budget estimates for the financial year 1950.<sup>3</sup>

### **Document A/C.5/303**

#### **Section 27, International Court of Justice: application of the Staff Assessment Plan**

[Original text: English]  
[28 September 1949]

As indicated in his foreword to the budget estimates for the financial year 1950 (A/903, page vii), the Secretary-General calls the attention of the General Assembly to the following circumstances relating to the application of the

<sup>3</sup> See *Official Records of the fourth session of the General Assembly, Supplement No. 5*. This document will be referred to hereafter by the symbol A/903.



Staff Assessment Plan to the estimates of the International Court of Justice.

### 1. *Observations of the Court regarding application of the Plan in 1949*

In response to the administrative directions concerning the installation of the Staff Assessment Plan, the Registrar of the International Court of Justice advised the Secretary-General on 21 December 1948 (annex A) that after consideration of this question the views of the Court were as follows:

(a) That in light of the terms of Article 32 of the Statute of the Court, there could be no question of the Staff Assessment Plan applying either to the Judges or to the Registrar (Article 32, which relates to the salaries, allowances, and compensation of the Judges and the Registrar provides, *inter alia*, that "The above salaries, allowances, and compensation shall be free of all taxation");

(b) That while the condition is not quite the same for officials of the Registry, the conditions of service at The Hague, including the exemption from taxation for both Dutch nationals and other staff previously granted by the Netherlands Government, are such as to make operation of the Plan unnecessary and cumbersome.

### 2. *Consideration by Advisory Committee*

The question of application of the Plan to the Court, including an opinion of the United Nations Department of Legal Affairs (annex B), was considered by the Advisory Committee on Administrative and Budgetary Questions at its spring 1949 session. The opinion of the Department of Legal Affairs was to the effect:

(a) That the Staff Assessment Plan is not applicable to the salaries of the Judges;

(b) That the question of its application to the Registrar and the members of the Registry is governed entirely by the intention of the General Assembly. Indications both pro and con are present in the language of the resolution and other relevant documents.

By memorandum of 5 April 1949 (annex C), the Advisory Committee requested the Secretary-General to communicate the Committee's view to the Court that its budget estimates for 1950 "should indicate salaries of the Registrar and members of the Registry staff on a gross basis and appropriate income from the Staff Assessment Plan established by resolution 239 (III)".

### 3. *Staff Assessment Plan in relation to 1950 estimates*

The observations of the Advisory Committee were duly communicated to the Court. By letter of 13 May 1949 (annex D), the President of the International Court of Justice restated the Court's views and requested that further consideration of the question be deferred. No alternative was available, accordingly, except to include the Court's estimates for staff pay items on a net basis.

Finally, in its second report for 1949, the Advisory Committee on Administrative and Budgetary Questions expressed the Committee's unwillingness to submit recommendations on two

differing bases, and the figures in the report in respect of the Court's budget have, accordingly, been presented on a gross basis.<sup>1</sup>

The matter is accordingly submitted to the General Assembly for its consideration.

## ANNEX A

### LETTER FROM THE REGISTRAR OF THE INTERNATIONAL COURT OF JUSTICE TO THE SECRETARY-GENERAL

The Hague, 21 December 1948

Referring to a communication dated 17 November signed by Mr. W. Spencer Thompson, and to my letter to him dated 3 December 1948, I have the honour to inform you that I have submitted to the Court the question of the measures which would have to be taken in order to apply to The Hague the Fifth Committee's resolution regarding the equalization of taxes. In this connexion, I am directed and have the honour to inform you of the following:

1. The Court noted that the original reason behind the Fifth Committee's resolution is that the Government of the United States of America wishes to tax the salaries of those of its nationals who are officials of the Secretariat. Having been unable to persuade Washington to change its attitude, it would appear that the Secretariat wishes to bring the discussion on to what it regards as a more favourable ground, namely, that of double taxation. This is not the place for an appraisal of the method thus adopted, and there is no suggestion of doing so in this letter; but it would seem pertinent to determine whether this method could well be applied to the Court.

2. There can be no question of its applying either to the Judges or to the Registrar. For, it is clear, under the terms of Article 32 of the Statute of the Court, that the salaries, allowances and compensation of the Judges and of the Registrar shall be free of all taxation. Even if what was involved were merely a bookkeeping operation, the amounts they receive could be subject to assessment only after an amendment to this Article of the Statute.

3. The situation is not quite the same for officials of the Registry, since Article 32 of the Statute does not mention them expressly. It is, of course, the Court's wish that these officials should receive the same treatment as the officials in New York, as much as possible. The Permanent Court also desired, whenever possible, to ensure the greatest degree of equality between the members of the Registry and the officials of the Secretariat of the League of Nations. But the International Court, like the Permanent Court, has always wished it to be noted that the rules drawn up for other organizations or organs, in circumstances which were sometimes entirely different, could not be applied in the same manner to The Hague. It is the Court's view that common treatment could be ensured only if common measures corresponded to common situations.

4. No such difficulties exist here as those which confront the Secretariat in New York. As early

<sup>1</sup> Official records of the fourth session of the General Assembly, Supplement No. 7, paragraphs 220 and 221. This document will be referred to hereafter by the symbol A/934.

as 1922, the Government of the Netherlands took steps to give practical effect to the peculiar status of the members and officials of the Court, including Dutch nationals. These provisions were confirmed in 1946, when the new Court took up its duties. Under the terms of an agreement concluded on 26 June of that year between the Dutch Government and the Court, the officials of the Court were treated as officials of comparable rank attached to diplomatic missions in The Hague; and Dutch nationals, whatever their rank, were exempted from direct taxation on the salaries to them out of the Court's budget.

5. Moreover, the preamble of the General Assembly resolution 239 B (III), states that the General Assembly recognizes "that present salaries were established after making deductions equivalent to national income taxation levied by the country in which the Organization is located". It is thus clear from the text itself that the Assembly had in view only the situation in New York. In fact, none of the salaries paid in The Hague were computed on this basis. With regard to its own staff, the Court, as you know, decided to re-engage almost all the former officials of the Permanent Court, because they were familiar with the work; and the Court gave them their former salaries plus an increase of 40 per cent (this percentage was the increase in the cost of living as officially admitted at that time; today, this increase is officially admitted to be more than 100 per cent).

6. Further, one of the considerations to be borne in mind when examining an administrative problem concerning The Hague, is the very limited number of officials involved. The Registry has, in all, twenty-four officials, of whom thirteen are Dutch. I do not know the total number of officials in the Secretariat but, according to information given by Mr. Price<sup>1</sup> the reimbursement clause for taxes is written into more than 300 contracts.

7. It follows that, if the system now under examination were extended to officials of the Registry, the result would be a complication in the bookkeeping which would not be in accordance with the real position, and which would serve no purpose. In addition, the system might create difficulties in the Netherlands, inasmuch as the salaries of the officials of the Registry would appear to have been made higher owing to the fact that the illusory character of the apparent increase was not realized.

(Signed) E. HAMBRO

## ANNEX B

MEMORANDUM TO THE ASSISTANT SECRETARY-GENERAL IN CHARGE OF THE DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES FROM THE ASSISTANT SECRETARY-GENERAL IN CHARGE OF THE LEGAL DEPARTMENT

4 February 1949

*Subject:* Application of Staff Assessment Plan to International Court of Justice

### 1. Introduction

It is understood that the opinion of the Legal Department is desired regarding whether the Staff Assessment Plan adopted at the third ses-

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Fifth Committee, 135th meeting.*

sion of the General Assembly applies to the salaries of the Judges and of the Registrar of the International Court of Justice and of the other officers of the Court, who are more commonly referred to as the Registry.

### 2. Conclusions

It is my opinion that the Staff Assessment Plan is not applicable to the salaries of the Judges but I am in some doubt as to whether it is applicable to the salaries of the Registrar and of the members of the Registry. This matter is governed entirely by what the General Assembly intended, and as the intentions of the General Assembly respecting the status of the staff of the Court in this regard are not altogether clear, it is not possible to reach any definite legal conclusion.

### 3. Plan inapplicable to Judges

The wording of the preambles to parts A, B and C of resolution 239 (III) which comprise the Staff Assessment Plan, and the title given to the Plan make clear that this Plan was only intended to apply to United Nations staff members.

Whatever meaning the General Assembly intended to give to the term "United Nations staff members", and this is the matter that is in doubt, it is nevertheless evident beyond any reasonable doubt that the General Assembly did not intend that this term should apply to the Judges. The Judges are members of the International Court of Justice, one of the principal organs of the United Nations. Their position is comparable to the status occupied by Member States in other organs of the United Nations. The Judges are not appointed by the Secretary-General, but are elected by the General Assembly and the Security Council, and great emphasis has been placed on the fact that they are entirely independent.<sup>2</sup>

Since for the above reasons the Judges cannot be deemed to be United Nations staff members, even in the widest sense of this term, it is considered that it was never intended that the Staff Assessment Plan should be applicable to their salaries.

It has been suggested, however, that article 1 of resolution 239 A (III) is so broad in scope as to include the salaries of the Judges, considering that their salaries are paid by the United Nations. The article provides "that for each calendar year beginning after 31 December 1948 all salaries, wages . . . to whomsoever paid by the United Nations shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles".

It is agreed that this provision is very broad, yet it must be read in conjunction with the Staff Assessment Plan as a whole, which shows that the Plan was only intended to apply to United Nations staff members.

It is also true, as indicated below, that the salaries of the Judges were included in the estimates of cost involved in adopting the Staff Assessment Plan, but in the light of the foregoing this inclusion can well be considered an oversight which should be able to be rectified without difficulty.

<sup>2</sup> Articles 1 to 4, inclusive, of the Statute of the International Court of Justice.

#### 4. *Indications showing Plan applicable to Registry*

It can be said that the language of article 1 of resolution A is so broad in scope as to indicate that the term "United Nations staff members" is intended to be interpreted to include not only all members of the Secretariat, but also the Registrar and all members of the Registry of the Court, who by virtue of Article 21 of the Statute of the International Court of Justice are separate and distinct from the personnel comprising the Secretariat.

Considerable support can be found for this view apart from the wide language of the Article itself.

Attention is drawn to the report of the Advisory Committee on Administrative and Budgetary Questions dated 24 September 1947,<sup>1</sup> wherein it is expressly stated that the Staff Assessment Plan would eliminate a tax-free class of public servants.

Attention is also drawn to the report of the Committee of Tax Experts on Tax Equalization<sup>2</sup> which, when commenting on article 1 of resolution A, states that it was felt that the Plan "should apply to all employees of the United Nations".

In the report by the Advisory Committee on the budget of the International Court of Justice for 1946 and 1947,<sup>3</sup> it was stated on page 3 in part as follows:

"In considering the budget of the Court, the Advisory Committee found considerable lack of clarity regarding the extent to which the Registry of the Court should be governed by the financial, personnel and other administrative regulations and practices established for the conduct of the affairs of the United Nations as a whole. It wishes, however, to emphasize the need for consistent policies and practices in these matters. This will require continuous effort on the part of both the Court and the Secretary-General to achieve the necessary co-ordination. To this end the Advisory Committee recommends that:

"The Registry be subject generally to the appropriate staff, financial, and other regulations of the General Assembly.

"Rules issued by the Court or the Registrar under the above regulations of the General Assembly conform as closely as practicable to those governing the Secretariat of the United Nations, and that they be promulgated after consultation with the Secretary-General."

This report was considered and adopted by the Fifth Committee over the objection of Mr. Hambro, the Registrar.

It is also relevant that in a note by the Secretary of the Committee of Tax Experts on the budgetary implications of adopting the Tax Assessment Plan, as contained in annex 2 to the report of this Committee dated 16 October 1948, it was indicated that the additional amount required in the budget for 1949 for converting salaries from net to gross would be \$3,616,199,

which included the cost of conversion of all salaries of the International Court of Justice. This figure even took into account the salaries of the Judges.

On the basis of these facts one may reasonably infer that the General Assembly intended that the term "United Nations staff members" as used in the Staff Assessment Plan should include the Registry of the International Court of Justice.

It has been suggested, however, that this Plan cannot be made to apply to the Registrar by virtue of Article 32 of the Statute of the International Court of Justice. This Article provides that the salary of the Registrar shall be free of all taxation and that therefore the Staff Assessment Plan is inapplicable, regardless of the intentions of the General Assembly.

However, this suggestion can carry little weight when it is remembered that the Plan was deliberately amended at the last minute so as to call it an assessment plan rather than a tax plan as was originally envisaged. It was apparently feared that by describing the plan as a tax plan, misunderstandings might result owing to the customary interpretation given to the term "tax" with respect to the relations between a government and its nationals.<sup>4</sup>

In addition, an examination of the history of this Article reveals that the term "taxation" as used in that article referred only to national taxation. Hence, it should not have the effect of prohibiting assessment by the United Nations.<sup>5</sup>

#### 5. *Indications showing Plan inapplicable to Registry*

There are, however, also indications which are inconsistent with the view that the General Assembly intended that the Staff Assessment Plan should apply to the Registry.

In the first place, resolution B of the Plan which provides for its implementation is addressed only to the Secretary-General and concerns only those appointments made by him or on his behalf. There is no reference whatsoever to the application of the Assessment Plan to contracts or appointments made by the Court. The language of resolution B thus throws considerable doubt on the applicability of the Plan to the staff of the Registry.

In view of this doubt, it is also significant to note that while the language of the provisional staff regulations is broad enough in places to include the staff of the Court, yet as indicated above in the quotation from the Advisory Committee, the General Assembly considered that the staff regulations did not actually apply to the staff of the Court but that the staff of the Court should be made subject to such of these regulations as might be deemed appropriate.

This would suggest that normally the General Assembly would expressly mention the staff of the Court whenever it desired to apply regulations to this staff.

Further support for this view is found by reference to the provisions of the Joint Staff

<sup>4</sup> See *Official Records of the third session of the General Assembly, Part I, Fifth Committee, 135th meeting, and Annex to the Fifth Committee, document A/C.5/239.*

<sup>5</sup> *Records of the First Assembly of the League of Nations, 31st plenary meeting (1920 volume), page 748.*

<sup>1</sup> Document A/396, page 2.

<sup>2</sup> See *Official Records of the third session of the General Assembly, Part I, Annex to the Fifth Committee, document A/C.5/239.*

<sup>3</sup> Document A/C.5/87 of 23 November 1946.

Pension Fund wherein it is expressly stated in section 2<sup>1</sup> that the regulations apply to the Registrar and the staff of the Court. In view of these precedents, it can be argued with some force that had the General Assembly intended to apply the Assessment Plan to the Registry, it would have included an explicit reference to that end.

Finally, it is perhaps relevant to point out that the Court staff has not been faced with a problem of taxation on salaries since they have been exempt under a special agreement with the Netherlands Government. Accordingly no difficulties are likely to arise if the Assessment Plan is not applied to them.

#### 6. Recommendation

In view of the fact that the provisions of the resolution are not free from ambiguities in regard to this matter and since there is conflicting evidence as to the real intent of the General Assembly, it is suggested that the question may appropriately be referred to the Advisory Committee for its guidance.

### ANNEX C

#### MEMORANDUM OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS

A/C 238

5 April 1949

##### *Application of the Staff Assessment Plan to the International Court of Justice*

1. The Committee considered on 24 March 1949 the inquiry of the Secretary-General with respect to the application of the Staff Assessment Plan to the International Court of Justice (A/CN.1/W.85).

2. The Committee noted the opinion of the Legal Department of the United Nations that the plan is not applicable to the salaries of the Judges.

3. With respect to the application of the plan to the Registrar and to the members of the Registry, the Committee noted the view of the Court, the view of the Secretary-General, and the terms of resolution 239 (III) of the General Assembly on this point. It took note of the fact that while members of the Registry were not specifically mentioned or exempted, total salaries, including those paid to the Registrar and members of the Registry, had been used in Paris as a basis for calculating gross amounts required and income from the assessment.

4. The Committee also noted that it would be anomalous for the United Nations budget estimates to be presented on a net basis in the case of the Registrar and the Registry, and a gross basis for the secretariats of all other organs of the United Nations. It would appear inconsistent and hamper interchangeability of staff to apply different salary systems, for example, in Geneva and The Hague.

5. In the light of these considerations, the Committee requests the Secretary-General to communicate its view to the Court that its budget estimates for 1950 should indicate salaries of the Registrar and members of the Registry staff on a gross basis and appropriate income from the Staff Assessment Plan established by resolution 239 (III).

<sup>1</sup> See resolution 82 (I), annex.

### ANNEX D

LETTER DATED 13 MAY 1949 FROM THE PRESIDENT OF THE INTERNATIONAL COURT OF JUSTICE, TO THE SECRETARY-GENERAL

1. The Registrar of the Court has referred to me your letter (with annexes) AFS 89/03 of 21 April 1949, as well as the letter (with annexes) from the Director, Bureau of Finance, bearing the same number and the same date, which concern the question of application to the Court and to its services of the Staff Assessment Plan (resolution 239 A, B and C (III) of the General Assembly, 18 November 1948).

As the Registrar informed you in his letter of 21 December 1948 (annex A, above) this question has had the particular attention of the Court. Indeed, the question goes beyond the scope of ordinary administrative and budgetary questions and raises legal problems (interpretation of the Statute of the Court), political problems (agreement between the Court and the Government of the Netherlands) and constitutional problems (position of the Court within the framework of the United Nations Organization). I am anxious personally to explain to you the views of the Court on this matter, views to which the Court attaches great importance.

2. The memorandum of the Advisory Committee on Administrative and Budgetary Questions dated 5 April 1949 (annex C), notes that: "The Plan is not applicable to the salaries of the Judges." Indeed, this conclusion derives from Article 32 of the Statute of the Court.

3. With regard to the Registrar's position, the memorandum refers itself to the views of the Secretariat, without, however, quoting them. According to a communication dated 2 March 1949, from the Director, Bureau of Finance, to the Registrar, your Legal Department doubted whether the Plan was applicable to this official. The Court's opinion on this point has been stated in paragraph 2 of the Registrar's letter dated 21 December 1948: the Court holds that the Plan cannot apply to the Registrar because Article 32 of the Statute of the Court here above referred to excludes the salary of the Registrar from all taxation, in the same conditions as the salaries of the Judges.

4. The Court realizes that the situation is not quite the same in the case of the Deputy-Registrar and the other officials, since they are not mentioned expressly in Article 32 of the Statute. But I wish to bring to your particular attention the considerations set forth in the Registrar's letter of 21 December, paragraphs 3 to 7, considerations which I shall briefly recall as follows: the privileges and immunities of the Court and its services in the Netherlands are defined in an agreement with the Dutch Government, the principles of which have been applied for many years without having given rise to any difficulty; one of the results of this agreement is that the problem of equalization of taxes which the Staff Assessment Plan attempts to solve cannot arise in The Hague; equality between international civil servants can be achieved only if similar measures deal with similar situations. Resolution 239 (III) did not consider the situation in The Hague, as resolution B in its preamble refers to a way of establishing salaries which is different

from that adopted by the General Assembly itself for the Judges<sup>1</sup> and adopted in turn by the Court for its officials.

5. The memorandum of the Advisory Committee notes that resolution 239 (III) does not mention the Registry; but, at the same time, it points out that the Registry is not excluded. I readily understand that, faced by the very general terms in which section I of resolution A is couched, the first thought of the Advisory Committee and of your services should have been that the resolution applied to the personnel of the Registry, and that it was not possible to create here an exception which the General Assembly had not expressed. Nevertheless, this literal interpretation cannot resist serious consideration. It has, indeed, already been recognized that because of Article 32 of the Statute of the Court, the resolution did not apply to the Judges, and I have shown here above that, for the same reasons, it did not apply to the Registrar either. Thus it is apparent that, in spite of its broad terms, the General Assembly could not have intended and did not intend that the provision it was taking should apply to the Court. The General Assembly has impliedly recognized that, whereas the problem it attempted to solve did arise in the case of the Secretariat, it did not arise in the case of the personnel of the Court, by reason of the international agreement between the latter and the Netherlands Government.

Therefore, a correct interpretation of the resolution leads one to the conclusion that the General Assembly did not contemplate its extension to the personnel of the International Court of Justice, whatever its category.

6. The memorandum mentions also some other minor points.

In paragraph 3, it recalls that in Paris, the required gross amounts were calculated on the total salaries, including those of the Registry. It does not seem to me that calculations made by the Secretariat can be used as an argument in favour of the application of the Plan to The Hague; indeed, if I am correctly informed, those calculations also concerned the Judges.

Paragraph 4 of the memorandum expresses the fear of some inconsistency in practice. In my opinion, the only way to avoid any inconsistency is to recognize the facts; the Plan is meant to solve a situation which cannot arise in The Hague, and, for that reason, the General Assembly did not have the Court in view when it adopted resolution 239 (III). The Secretary-General of the United Nations may indeed wish to unify rules applicable to his staff in Lake Success, Geneva, or elsewhere, but it does not follow that such unification should extend to other staff, in particular to that of the Court.

Regarding interchangeability of staff, the difficulties which might arise from the application of different methods of remuneration do not appear clearly. If the Advisory Committee had in mind the determination of salaries, it is quite certain that the point to be considered in each case is the real, and not the fictitious figure.

<sup>1</sup> See report of the Chairman of the Joint Sub-Committee of the Joint Fifth and Sixth Committee, *Official Records of the first session of the General Assembly, Sixth Committee, 12th meeting, annex 4a* (document A/C.6/24), paragraphs 5, 6, and 7.

7. In paragraph 3, the memorandum mentions "the view of the Secretary-General" on the application of the Plan to the officials of the Court. It has not been brought to my knowledge whether, besides the study prepared by the Legal Department, the conclusion of which is quoted in a letter from the Director, Bureau of Finance, to the Registrar, dated 2 March 1949, you had personally taken position on the matter. For my part, I had a conversation with the Assistant Secretary-General in charge of the Legal Department, during his visit to the Hague last March.

During this conversation, and in the letter which I sent him on 12 April 1949, I personally explained to him how the question stood in the eyes of the Court. I have reason to fear that these considerations did not reach the Advisory Committee in good time, and I must note that the latter gave its opinion in the absence of any representative of the Court. In these conditions, I am sure that it will be possible to reopen the question.

8. In considering the matter, I am sure that the general position of the Court within the framework of the United Nations Organization will be taken into account.

Under the terms of the Statute, the Court appoints its Registrar and may provide for the appointment of such other officers as may be necessary (Article 21). The Court frames rules for carrying out its functions (Article 30). The rules of the Court provide that the latter prescribes the plan of the organization of the Registry and approves the regulations for its staff (Article 18). Instructions for the Registry are drawn up by the Registrar and approved by the President (article 23 of the rules). These provide that when the competent authorities of the United Nations consider the budget of the Court, the latter will be represented (article 28 of the instructions). Again, the administrative autonomy thus granted to the Court is strengthened by the provisions of Chapter XV of the Charter. This Chapter, dealing with the Secretariat, defines this principal organ (Article 97), determines its administrative tasks (Article 98) and determines the mode of appointment of the staff (Article 101, paragraph 1). You will notice that all the principal organs of the Organization are mentioned therein, with the exception of the Court.

The Administrative autonomy of the Court derives from the autonomy required by the performance of its judicial function. The Court, called upon to appoint its officers, knowing the nature of their work, responsible for relations with the State on the territory of which it has its seat, must pass upon the material and other conditions in which the staff is placed. On the financial question properly speaking, the Statute of the Court contains only one provision in Article 33, whereby the expenses of the Court shall be borne by the United Nations in such a manner as shall be decided by the General Assembly. In fact, the Court adopts budgetary estimates which, moreover, have become stabilized in the course of more than twenty-five years of practice; it supervises the appropriation of funds, expenditures being strictly determined by circumstances on which the Court has no control.

It is not in the Court's intention to over-emphasize the scope of its administrative independence. Its accounts are open to any audit desired by the Assembly; it is ready to take into consideration any financial suggestion coming from the Secretariat; it has provided in its rules (article 18) that the regulations for the staff shall, as far as possible, conform to the provisions of the regulations for the staff of the Secretariat of the United Nations. Nevertheless, the independence of the Court has in any case this consequence that a question like the one which is now pending cannot be dealt with and decided in the absence of a representative instructed by the Court to speak in its name. Therefore I hope, Sir, that you will agree with me to ask that the con-

sideration of this question be postponed for a few weeks, until the arrival at Lake Success of the representative of the Court.

9. Moreover, it is my understanding, based on the memorandum of 5 April 1949, that the Advisory Committee has not yet given the final expression of its views. In these conditions, the representative of the Court will report to me on the result of the conversations he will have had with your services and with the Committee on this question, regarding which I think I may say, by way of conclusion, that, for all practical purposes, it has no effect on the finances of the United Nations.

(Signed) BASDEVANT

**Document A/C.5/306**

**Summary of the budget situation**

[Original text: English]  
[6 October 1949]

	<i>Expenditures</i>	<i>Contributions</i>	<i>Total</i>
	\$	\$	\$
1948			
Actual expenditures .....	38,387,531		
1949			
Approved estimates (net) .....	38,692,578		
Collected from Members:			
1949 estimates (net) .....		38,692,578.00	
1948 supplementary estimates .....		4,460,541.21	
Reduction on 1948 miscellaneous income.....		61,976.60	
		<u>43,215,095.81</u>	
Minus adjustment on prior years' appropriations, obligations, miscellaneous income and contributions.....		1,598,095.81	
			41,617,000
1950			
I. Original estimates (net) .....	39,297,873		
II. Proposed reductions:			
Reduction proposed by the Advisory Committee (net) (\$1,786,750 less \$70,025 on miscellaneous income) .....	-1,682,750		
Reduction contested by the Secretary-General (net) (\$885,550 less \$55,025 on miscellaneous income) .....	+830,525		
Readjustment on common staff costs.....	+100,000		
Possible readjustment on account of currency devaluations .....	-650,000		
	<u>1,402,225</u>		
	37,895,648		
III. Possible increases:			
Trusteeship Council:			
Geneva session .....	50,000		
Economic and Social Council:			
Geneva session .....	120,000		
Regional economic commissions .....	220,000		
Miscellaneous .....	70,000		
Administrative Tribunal .....	27,000		
United Nations Postal Administration.....	10,000		
Interim Committee of the General Assembly..	40,000		
United Nations Field Service.....	233,000		
	<u>770,000</u>		
Increase in miscellaneous income.....	50,000		
	<u>720,000</u>		
	38,615,648		
IV. To be collected from Members:			
1950 estimates .....		38,615,648	
1949 supplementary estimates (none expected).....		<u>1,390,636</u>	
1948 savings in appropriation .....		37,225,012	
			37,225,012

**Revised estimates for section 10, Department of Economic Affairs**

[Original text: English]  
[6 October 1949]

	\$
1950 original budget estimates (A/903) . . . . .	2,519,400
Advisory Committee recommendations (A/934) . . . . .	2,296,400
Secretary-General's revised proposal . . . . .	2,452,400
1949 appropriation . . . . .	2,216,055
1948 expenditures (net) . . . . .	1,542,996

The Secretary-General regrets not to be in a position to concur in the reduction recommended by the Advisory Committee with regard to the budgetary estimates for established posts and for consultants in section 10.

The original estimates asked for approval of 42 additional posts: 22 for the programme of Technical Assistance for Economic Development, and 20 throughout the rest of the Department. Although the Advisory Committee recommended approval of the 22 posts for the programme of Technical Assistance for Economic Development, they not only rejected every one of the 20 additional posts for the rest of the Department, but also proposed a cut of 10 posts. The reasons given by the Committee for believing that this Department can manage on 30 posts fewer than requested are given as follows:

(a) That the new programmes adopted by the Council and its Commissions have been offset to a large extent by the completion of projects assigned in earlier years;

(b) That the Office of the Assistant Secretary-General and the offices of many of the Directors are too large;

(c) That an agreement by the Economic and Social Council to eliminate the interim economic report would lead to a scaling down of the 11 posts in the Division of Economic Stability and Development;

(d) That the "large Geographic Area Units Section" need not be maintained at Headquarters in view of the existence of the secretariats of the regional economic commissions and the help available from the technical divisions at Headquarters;

(e) That the work of the Fiscal Division, Transport and Communications Division and the International Financial and Commercial Relations Section of the Division of Economic Stability and Development can be refashioned to release a number of officers for more urgent tasks;

(f) That the 10 additional secretarial and clerical staff required for the Statistical Office should be obtained by reduction in the number of high-grade professional statisticians.

These observations call for the following comments:

(a) It has been the endeavour of this Department to ensure a correlation between the size of the staff in established posts and what can be foreseen as a continuing workload for the Department. When short-period assignments have been given to this Department the Secretariat has met its responsibilities mainly by rearrangement of priorities in the programme of work and by deferring certain projects the deadlines of which

were more flexible than those of the new assignments. This was done, for instance, for the preparation of the reports to the Economic and Social Council on post-UNRRA relief, for preparatory work in connexion with the setting up of the regional economic commissions, and more recently for the United Nations Conference on Conservation and Utilization of Resources. But the termination of these assignments merely meant a restoration of the staff concerned to their long-term assignments and is no contribution to a situation where there is a basic insufficiency of staff for the continuing work load. A similar situation has now arisen in the Department in respect of the Council's most recent request that studies on the international methods of financing economic development be undertaken (resolution 222 D (IX)). To advance work on these studies it has been necessary to reduce the speed at which other important work is carried on. It is common sense that there is a limit to this. Going further will mean disregarding deadlines set up by resolutions of the Assembly and of the Economic and Social Council.

(b) An examination of the facts does not support the view of the Advisory Committee concerning the offices of the Assistant Secretary-General and of the Directors in the Department. The difference may well be a matter of presentation. It is to be noted that the office of the Assistant Secretary-General includes a small substantive unit of three professionals and two secretaries servicing the Interim Co-ordinating Committee for International Commodity Arrangements. The central planning, co-ordination and administration which is the proper function of the Assistant Secretary-General's Office is carried out by a very small "private office" and by the Executive Office. The Executive Office, consisting of seven posts, is responsible for the internal administration of the Department and also for over-all supervision of the administration of two of the regional economic commissions. In view of these heavy responsibilities the staff in this Office could be reduced only if functions and personnel were transferred elsewhere. The "large private office" consists of five officers to assist the Assistant Secretary-General and the Principal Director together with five secretaries and clerks, certainly not a large number for the substantive direction of this important Department and its regional activities. It should be remembered that during 1948 two top-ranking directors were authorized for this Department. Notwithstanding that this authority existed the Department has managed with one so far.

As to the offices of the Directors, only one shows significant changes in the current budget from the previous situation: the Director's Office in the Division of Economic Stability and Development. This office has not been enlarged with respect to the normal functions of the Office except that one Economic Affairs Officer and secretary have been added. The reason for this addition is that the Division has been unable to find an Assistant Director to whom these two officials would be responsible to head the Area Units Section, and this work is now undertaken by the Deputy Director. This is a temporary arrangement which the Division is most anxious to terminate, when these officials would be removed from the Directors' Office. The apparent

increase of 11 posts is, as document A/903 (page 66) clearly shows, due to the establishment of a Reports Unit which has been attached to the Director's Office. The Reports Unit, however, is a distinct Unit having nothing to do with the general administration of the Division. If its presentation separately would remove this confusion, the Secretariat would be glad to do this in the future.

(c) The Economic and Social Council and the Advisory Committee are very far from having similar views on the interim economic report. At the time when the Advisory Committee was making this recommendation the Council was not only indicating that it required both the annual report and the interim report but was also requiring the Secretariat to produce a special report for consideration by the General Assembly. The production of such a report in the short period between the ninth session of the Council and the fourth session of the Assembly has been an onerous task. As a result heavy difficulties will be encountered in completing all the work for the tenth Council session. Moreover the expectation that the eleven posts in the Reports Unit could be scaled down by eliminating the interim economic report is erroneous in that the work for these two reports is complementary and requires the services of all members of the Unit.

(d) The role of the Geographic Area Units Section is two-fold. It undertakes the collection and analysis of economic data and the preparation of studies on a country or regional basis as required by other substantive sections of the Division or, in certain cases, by regional economic commissions. In addition, in conjunction with the Director's Office, liaison is maintained with the three regional commissions. Although the regional commissions themselves have very modest staffs, the Department has taken steps to decrease the staff in the section engaged in relation to areas where regional commissions exist. For 1950 the proposed staff is as follows: Asia and the Far East 4, Latin America 3, and Europe 2. If the Economic Commission for Europe may be regarded as relatively adequately staffed, able to operate with the minimum of assistance from Headquarters, it is not at all likely that it will be possible to manage with a smaller liaison staff for that area than the two present officials.

In addition to these three Area Units there are two others, one for the Middle East and one for Africa, each with three staff members only.

The Middle East Unit deals with all studies in connexion with the establishment of a regional economic commission for the Middle East. Apart from such a contingency, the Council has pressed the Department to improve its coverage of developments in the Middle East region and the work of the Unit in this direction has proved to be a valuable addition to the documentation of the Economic Survey Mission for the Middle East. This mission is an example of the unforeseen special assignments which have arisen from time to time, and which involve a serious disruption of the work in the Department, as for all practical purposes the Middle East Unit has now been assigned to the Economic Survey Mission for the Middle East. With these responsibilities ahead, this Unit cannot possibly be smaller if it is to function even reasonably well.

The Area Unit for Africa is rightly expected by the Trusteeship Department to make a considerable contribution to its activities. The area covered is vast and while some parts are well documented, the information as to other areas is scanty. Here also the Department has been criticized for not having devoted greater attention to the economic problems of Africa, and in a region where economic development is being pressed, it is imperative that provision be made for the analysis of, and the reporting upon, problems within the Economic and Social Council's competence. Since all studies and reports required in respect of this area have to be done without assistance from a regional economic commission, three staff members cannot be considered as excessive. It would have been noticed that the Department has gradually reduced the total number of posts from 45 in 1948 to 35 in 1949 and to 25 in 1950.

(e) It is not possible to concur with the views of the Advisory Committee that the work of the Fiscal Division, Transport and Communications Division and the International Financial and Commercial Relations Section of the Division of Economic Stability and Development can be re-fashioned to release a number of officers for more urgent tasks. The Fiscal Division was 12 strong in 1947 and was increased to 19 posts at the beginning of 1948. Notwithstanding a very considerable programme of work laid down for the Division by the Fiscal Commission, it is proposed to maintain the professional staff of the Division unaltered with the result that the work programme is necessarily spread over a number of years. It would be bad policy to slow its work below the pace now set for it. The only extra post required for the Division is one secretarial post, a need which has become very clear during 1949 and which has been met by the employment of temporary staff during this year.

The only increase requested in the Transport and Communications Division is for one secretarial post for the Inland Transport and Travel Section. The number of professional staff is unaltered and the secretary needed has been employed on a temporary basis during 1949. The Division was assigned various new projects at the last meeting of the Transport and Communications Commission, and the Commission was advised these extra assignments would be undertaken within the existing strength of the Division. Reduction of staff in this Division would mean that the requirements of the Transport and Communications Commission would not be available for the next session of the Commission.

The duties of the International Financial and Commercial Relations Section are clearly set out in document A/903, page 69. At the present time the greatest importance is attached to questions of international financial and commercial relations. The staff, originally intended to undertake the basic projects set out in the budget document, have consequently been engaged in the many projects in which questions of international trade and investment and balance of payments are involved. The inevitable result has been to retard the progress of the basic projects of the Section. In such a case as this where it appears that the extra workload is a continuing one, it is clear that the Section must be strengthened by the two posts requested. Without such strengthening the



Department will fall far behind in its studies of international trade, on the thoroughness and quality of which depends to a most important degree the character of the major economic surveys the Department produces.

(f) The conclusion of the Advisory Committee that the ten additional secretarial and clerical staff required by the Statistical Office should be obtained by reduction in the number of high grade professional statisticians is based on its view that the number of high grade statisticians "is excessive now that the original planning for the collection and publication of statistical data has been substantially completed" (A/934, paragraph 88).

The original planning for collection and publication of data was carried out as a joint project that involved the professional staff in all subject fields. Thus, the carrying out of the work so planned cannot justify a reduction of the number of professional posts in the Statistical Office. Moreover, there is a constant demand inside and outside the Organization for a greater volume of statistical data and each request of the Economic and Social Council for new studies results in a greater volume of work in the Statistical Office. In response to these needs the scope of the statistical collections made by the Statistical Office is constantly expanding and even with the additional posts the collection system will not be able to cover all the fields of data required by the activities of the United Nations by the end of 1950. Economies have been achieved by a system of rotation in publications. By this system the contents of the publications are constantly being changed by the addition of new series and the revisions of old. The Statistical Office has been operating on a system of priorities which has involved the use of professional personnel in a succession of specialized tasks. There is no method by which their work can be undertaken by clerical and secretarial personnel.

As to the funds requested for consultants, it is to be regretted that the Advisory Committee should have selected for particular criticism the

calling in of groups of five experts on each of several statistical projects. Actually, as can easily be demonstrated, on the basis of the services secured for the expenditure of funds, this arrangement is one of the most remunerative which the United Nations makes. Under the plan the Secretary-General was able to persuade a group of Governments to loan high-ranking experts in certain statistical fields to come to Lake Success to prepare reports on particular problems. This is done at a very low cost to the United Nations as the Governments continue to pay their salaries. As these experts are usually heavily committed to their own Governments the United Nations would never be able to secure their services otherwise. The net result is that the Secretariat is able to secure the production of reports which not only evidence the expertness of those engaged in their preparation but by reason of the participation of the experts, are likely to have immediate acceptance by some of the countries most interested in the question under consideration.

Many clauses of the Charter underline the importance of economic progress and co-operation in the attainment and preservation of international peace.

Recently both the General Assembly and the Economic and Social Council have given increasing emphasis on the implementation of these Charter provisions, and particularly to the urgency of assisting by all practicable means the progress of those countries which through misfortune still are economically underdeveloped.

It would seem an inappropriate moment, indeed, to deprive of adequate staff the one Department of the Secretariat upon which these demands of the qualified organs of the United Nations and also of many Member States fall most heavily.

The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee, and estimates now recommended by the Secretary-General for the Section:

	<i>1950 original estimates</i> \$	<i>Recommended by the Advisory Committee</i> \$	<i>Restorations requested</i> \$	<i>Totals now recommended</i> \$
<b>Chapter I. Salaries and wages:</b>				
(i) Established posts .....	2,005,100	1,863,100	142,000	2,005,100
(ii) Consultants .....	54,000	40,000	14,000	54,000
(iii) Temporary assistance .....	30,000	27,000	—	27,000
(iv) Overtime .....	5,000	5,000	—	5,000
	<u>2,094,100</u>	<u>1,935,100</u>	<u>156,000</u>	<u>2,091,100</u>
<b>Chapter II. Other departmental expenses:</b>				
(i) Travel on official business.....	60,000	50,000	—	50,000
(ii) Travel on home leave.....	88,300	84,300	—	84,300
(iii) Cable, telegraph, wireless communications and long-distance telephone .....	22,000	22,000	—	22,000
(iv) Air freight .....	5,000	5,000	—	5,000
(v) Contractual printing .....	250,000	200,000	—	200,000
	<u>425,300</u>	<u>361,300</u>	<u>—</u>	<u>361,300</u>
<b>TOTAL, SECTION 10</b>	<u>2,519,400</u>	<u>2,296,400</u>	<u>156,000</u>	<u>2,452,400</u>

Revised estimates for section 11, Department of Social Affairs

[Original text: English]  
[6 October 1949]

	\$
1950 original budget estimates (A/903)...	1,700,000
Advisory Committee's recommendations (A/934) .....	1,534,500
Secretary-General's revised proposal..	1,651,500
1949 appropriation .....	1,488,255
1948 expenditure (net) .....	1,009,027

After thorough consideration of the Advisory Committee's recommendations concerning section 11, the Secretary-General is compelled to ask that the proposed reductions of \$104,700 and \$12,300, respectively, for established posts and for consultants, not be accepted by the Fifth Committee.

As for established posts, the Advisory Committee's recommendations are not clear. The summary in paragraph 91 would indicate that it recommends a reduction of 9 posts. On the other hand, both the staff figures mentioned in subsequent paragraphs and the sum involved in terms of dollars point to a total reduction of the manning tables by 17 posts: 10 in the Division of Social Activities, 6 in Human Rights, and one in Narcotic Drugs.

It is even less clear from the Committee's report in what way these reductions should be effected or what programmes should be eliminated. The Advisory Committee has given no workload figures and has made no recommendations with regard to the specific resolutions which are not to be implemented.

The Secretary-General, in presenting his budget for Social Affairs for 1950, has clearly linked each increase in staff to the corresponding resolutions adopted by the General Assembly or the Economic and Social Council. Greatest care has been taken throughout the preparation of the budget and plans made for the 1950 work programme to use the increased efficiency of the staff, their adaptability to a variety of tasks and the improved work methods derived from past experience, in order to reduce the required increase in numbers of staff.

It would, however, be quite impossible to presume, and apparently the Advisory Committee itself does not presume it, that the 1950 programme could be implemented with the same staff which was required to implement the 1949 programme. There is no doubt that a reduction of the Department's manning tables, whether by 17 or even by 9 posts, cannot but force the Secretary-General to give up the implementation of resolutions adopted by the General Assembly or by the Economic and Social Council under which he is at present instructed to provide studies and services.

In this connexion it must be stated that the Secretary-General by no means intends to carry out simultaneously all the tasks required of him for this implementation. Rather, he has worked out a priority programme under which only the truly urgent and important projects are being launched immediately and simultaneously, leaving other important tasks to be taken up as soon as time and staff permit.

If he is to go beyond this and postpone or eliminate further projects, then he seeks the sanction of the Fifth Committee as to specific tasks. Moreover, it must be emphatically pointed out that if the establishment of priorities results in the giving up of urgent and important work because it is also necessary to deal with even more important and even more urgent tasks, then such action amounts to capitulation.

The new posts requested by the Secretary-General in the Department of Social Affairs are specifically needed for the implementation of the resolutions adopted by the Economic and Social Council on Freedom of Information and various studies relating thereto (resolution 197 (VIII)); on the Protection of Minorities and Prevention of Discrimination, and on the work of the Sub-Commission on these subjects (resolution 116 (VI)); on the expanded programme for the political, educational, economic and legal status of women (resolution 154 (VII)); on forced labour (resolution 195 (VIII)); on an increased programme on child welfare, on new studies on standards of living, a co-ordinated activity in housing, town and country planning, a joint fellowship programme (resolution 155 (VII)); and comparative studies of old age rights (resolution 198 (VIII)).

Unquestionably, non-action in these fields would mean a major setback to the plans made by the Economic and Social Council. Since the report of the Advisory Committee has been submitted, the Council has held its ninth session, and it has become very clear that it wishes to proceed even more boldly toward the realization of article 55 of the Charter and the fulfilment of the pledge thereby made by the United Nations, a pledge aimed particularly at the vast areas of the world where social problems are far from being solved, to "promote higher standards of living, conditions of . . . social progress and development, solutions of international . . . social problems, universal respect for, and observance of, human rights and fundamental freedoms".

Thus still other fields of action have been opened up by the ninth session of the Council, and it will require all of the flexibility and devotion of the staff proposed in the Secretary-General's original estimates to cope with them.

The question the Fifth Committee must decide is whether this challenge is to be met or rejected. In the light of the provisions of the Charter, there is surely much warrant for the yearnings of millions of people throughout the world for international effort and co-operation to help them solve their most urgent and important social problems. It is the opinion of the Secretary-General that the United Nations should not shirk the responsibility, especially since the increased efficiency of staff and administration will make it possible to do the task within the limits of an over-all budget approximately the same in total as the budget for 1949.

As for the budgetary provisions made for consultants, the Secretary-General has taken into account the Advisory Committee's recommendation to recruit as flexible and adaptable a staff as possible in the established posts with provision for the assistance of outside specialists only where the authority and expert knowledge of a specialist is a prerequisite.

Experience shows that some of the best and most constructive work performed by the Department has been the result of fruitful co-operation between the permanent staff and such specialized consultants.

For this reason the Secretary-General feels that the Department's work programmes, particularly in the fields of population, narcotic drugs and human rights would be seriously handicapped if the sum of \$12,300 which is recommended by

the Advisory Committee to be withdrawn from the consultants' account, was not restored.

A total restoration of \$117,000 is therefore felt to be a necessity for the efficient performance of the Secretariat's work in the social field. The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee, and the estimates now recommended by the Secretary-General for the Section :

	1950 original estimates	Recommended by the Advisory Committee	Restorations requested	Totals now recommended
Chapter I. Salaries and wages:	\$	\$	\$	\$
(i) Established posts .....	1,354,300	1,249,600	104,700	1,354,300
(ii) Consultants (including research project grants) .....	42,300	30,000	12,300	42,300
(iii) Temporary assistance .....	42,000	40,000	—	40,000
(iv) Overtime .....	4,400	4,400	—	4,400
	<u>1,443,000</u>	<u>1,324,000</u>	<u>117,000</u>	<u>1,441,000</u>
Chapter II. Other departmental expenses:				
(i) Travel on official business.....	30,000	25,000	—	25,000
(ii) Travel on home leave.....	70,500	67,000	—	67,000
(iii) Cable, telegraph, wireless and long distance telephone .....	6,000	6,000	—	6,000
(iv) Air freight .....	500	500	—	500
(v) Contractual printing .....	150,000	112,000	—	112,000
	<u>257,000</u>	<u>210,500</u>	<u>—</u>	<u>210,500</u>
TOTAL, SECTION 11	1,700,000	1,534,500	117,000	1,651,500

### Document A/C.5/309

#### Revised estimates for section 13, Department of Public Information

[Original text: English]  
[6 October 1949]

	\$
1950 original budget estimates (A/903) ..	3,355,000
Advisory Committee recommendations (A/934) .....	3,194,000
Secretary-General's revised proposal ..	3,306,000
1949 appropriation .....	3,323,020
1948 expenditures (including library) (net)	3,221,908

It might be recalled that the level of expenditure, and the corresponding activities of the Department of Public Information have, on previous occasions, been the subject of rather thorough discussions by the General Assembly and its Fifth Committee. It has been the prevailing view that these activities should not be diminished.

It might, furthermore, be recalled that the Secretary-General, in a special effort to meet the minority views expressed during the discussions, exercised severe restraint in his presentation of the public information estimates for the current year of 1949. The estimates submitted to the third session did, in fact, include most of the reductions advocated by the minority at the second session. Attention is also drawn to the fact that the 1950 estimates, as revised, represent a further saving as compared with the appropriation for 1949.

The Secretary-General wishes to reiterate that the public information policy, as reflected in the budget estimates for 1950, remains the same policy which the General Assembly authorized in 1946, and after due consideration has repeatedly confirmed since.

As to the suggestion for imposing an arbitrary ceiling on the public information activities

through a fixed limitation of proportionate expenditures, again referred to in the report of the Advisory Committee although it was defeated in the Fifth Committee during the third session, the Secretary-General feels that the General Assembly has already, through its yearly budgetary decisions, imposed such limits on the public information activities as it has deemed appropriate and adequate. Any deviation from this policy would, in the opinion of the Secretary-General, lead to unsatisfactory budgetary practices. However, it may be noted that the proportionate expenditures for public information activities have, as indicated on page 6 of the Advisory Committee's report (A/934), decreased from 8.39 per cent in 1948 to 7.64 per cent in 1949 and 7.57 per cent in the original estimates for 1950.

In this connexion it should be noted that the Department of Public Information, on the basis of the degree of efficiency and stability reached, has been able over the past two years to carry out an increasing number of tasks without a corresponding increase in appropriations or personnel, once its organizational structure and staffing pattern had been confirmed by the General Assembly in 1947.

The extra workload caused both by the rapidly growing demand for public information material on the United Nations, and by the new or more widespread activities of the Organization, has been taken care of through rationalization of operations. Even the automatic increases in salary expenditures have, in the main, been absorbed.

To achieve these results, it has been necessary to realign functions and make transfers of personnel within the Department, according to the priority which it has proved desirable to attach to the different tasks, and also to the various information media. This rationalization

enhanced the wishes expressed in this respect by the Fifth Committee.

The absence, in the Report of the Advisory Committee, of criticism of structural and organizational shortcomings, has also been noted, and taken as an indication that the Committee, in general, is satisfied with the administrative pattern of this Department and the way in which its allocations are being used.

In its examination of the budget estimates for the Department of Public Information for 1950, the Advisory Committee has made several specific recommendations, which will be carried out. On the other hand, the Committee has also proposed several reductions which the Secretary-General is convinced would serve to reduce the operations as they are carried out today, and threaten the necessary degree of continuity in the public information functions, as they have been previously authorized.

Because of the strict economy enforced as to public information expenditures, an economy which was fully reflected in the budget estimates for 1950, the Committee has apparently found no other means for further savings than by suggesting abolition of existing activities and decreases in volume of present output.

The adoption of the Committee's recommendations would, in the Secretary-General's opinion, represent a deviation from the policy previously laid down by the General Assembly regarding public information, and call for a reversal of the directives so far adopted. A corresponding recommendation for a revision of the authorized policy is, however, not found in the Committee's report.

While the number of staff for this Department authorized by the General Assembly, as stated in paragraph 104 in the Committee's report, was 307 for 1948, and 311 for 1949, the Committee now suggests a reduction to 302 for 1950, instead of the 312 proposed. The sum involved is \$50,000.

The reduction proposed would mean the abolition of certain services now performed by the Department of Public Information, and the limitation of other services. A decrease in efficiency would be unavoidable.

Another severe reduction is proposed in the allocation for radio programme costs, an expenditure which in previous years has not been the subject of any criticism or suggested reduction. The explanation appears to be that the total estimate for broadcasting activities has gone up, although this increase is fully offset by savings in other sections of the Department's 1950 estimates.

In paragraph 110 of the Committee's report, there is a complete explanation of the increase in the technical radio costs, which is caused by reasons beyond the Secretariat's control. No increase in the number of transmitting hours has been contemplated. It is, again, a question of maintaining present services, or of reducing them.

A reduction, as suggested, of \$64,000 in the appropriations for broadcasting, would cripple particularly those parts of the programme activities which the Department of Public Information lately has endeavoured to develop. While the

number of transmitting hours is set and accepted under present contracts, the only possibility of reduction would be the elimination of broadcasts in non-official languages, of which the Radio Division up until now has used 21 on a regular basis. This step would necessarily unbalance the coverage and jeopardize broadcasting services presently rendered to national radio systems of a number of Member States.

The Advisory Committee proposes also a reduction of \$10,000 in the proposed travel allocations. The Secretary-General thinks it unwise to reduce this item more than \$5,000 which alone would bring the appropriation well below the rate of expenditure in the current year.

The proposed over-all reduction of staff is linked with a suggestion that the present *Survey of Opinion* might be abolished. This weekly publication, the only one of its kind in the world, taking into account its sources and the way it is compiled, cost the Organization \$36,560. It has, so far, been a document which has been very much appreciated by delegations, representatives of Press and radio and Secretariat members alike. Cable costs have been cut down to a minimum, and the daily issues during Assembly periods abolished. Methods are being studied for making the *Survey* more representative of modern information media through the addition of material from sources outside the Press. The service, which also furnishes many important "by-products", provides the Department, and its many voluntary helpers, with valuable guidance about the trends of world public opinion on the United Nations. The chapter on public information in the Secretary-General's annual report to the General Assembly includes an example of this reporting. A service of this nature should be considered indispensable for an organization like the United Nations.

On the basis of these explanations, as well as from other considerations, the Secretary-General recommends restoration of \$50,000 for established posts, \$57,000 for radio, and \$5,000 for official travel.

With these restorations it will be possible for the Department of Public Information to continue its services almost at their present level, without expansion, but, as before, with steadily increasing efficiency, in accordance with the principles endorsed by the three previous sessions of the General Assembly.

The tension in world affairs, which we have experienced over the last years, fortunately has not brought about a diminishing interest in the work of the United Nations. On the contrary, this tension has created new demands for objective, unbiased information about the Organization's aims and purposes, its work and achievements. As the peoples of the world are looking toward the United Nations in the hope that the Organization in the long run will be able to maintain and secure international peace, they should, in their efforts to obtain knowledge about the United Nations, be given as much help and encouragement as possible.

The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee, and the estimates now recommended by the Secretary-General for the Section.

	1950 original estimates	Recommended by the Advisory Committee	Restorations requested	Totals now recommended
Chapter I. Salaries and wages:	\$	\$	\$	\$
(i) Established posts .....	1,992,110	1,942,110	50,000	1,992,110
(ii) Consultants .....	9,000	9,000	—	9,000
(iii) Temporary assistance .....	30,000	30,000	—	30,000
(iv) Overtime .....	5,000	5,000	—	5,000
(v) Night differential .....	1,020	1,020	—	1,020
	<u>2,037,130</u>	<u>1,987,130</u>	<u>50,000</u>	<u>2,037,130</u>
Chapter II. Other departmental expenses:				
(i) Travel on official business.....	30,000	20,000	5,000	25,000
(ii) Travel on home leave .....	115,000	109,000	—	109,000
(iii) Cable, telegraph, wireless communication and long distance telephone.....	49,000	49,000	—	49,000
(iv) Teletype and telecommunication services.	6,470	6,470	—	6,470
(v) Radio services .....	398,490	334,490	57,000	391,490
(vi) Air freight .....	45,000	45,000	—	45,000
(vii) Contractual printing .....	340,000	315,000	—	315,000
(viii) Photographic supplies and services.....	58,000	52,000	—	52,000
(ix) Motion picture supplies and services....	256,740	256,740	—	256,740
(x) Travel and subsistence of representatives of national and international organizations .....	14,670	14,670	—	14,670
(xi) Newspapers and periodicals .....	2,000	2,000	—	2,000
(xii) Subscriptions to telegraphic reports from news agencies .....	2,500	2,500	—	2,500
	<u>1,317,870</u>	<u>1,206,870</u>	<u>62,000</u>	<u>1,268,870</u>
TOTAL, SECTION 13	3,355,000	3,194,000	112,000	3,306,000

### Document A/C.5/310

#### Revised estimates for section 20, United Nations Office at Geneva

[Original text: English]  
[6 October 1949]

	\$
1950 original budget estimates (A/903) ..	4,312,600
Advisory Committee recommendations (A/934) .....	4,066,050
Secretary-General's revised proposal..	4,256,600
1949 appropriation .....	4,228,050
1948 expenditures (net) .....	3,211,566

The Secretary-General considers that he cannot concur in the majority of the reductions proposed by the Advisory Committee in section 20 because of the very serious consequences which would result.

The Advisory Committee notes in paragraph 161 of its report that it is always difficult at the time of preparation of the budget estimates to know what the Geneva workload is likely to be in the following year. The estimated number of meetings included in the 1950 budget estimates (A/903) was 1,875. It is now known that the number of meetings in 1950 will be much above the tentative figure originally cited, even if the General Assembly should not approve Geneva sessions for the Trusteeship Council and the Economic and Social Council.

In paragraph 162 of its report, the Advisory Committee states that on the budget which they recommend, the Geneva Office could cover increases in workload above the original estimates of 1,875 meetings. It is not known how the Advisory Committee reached that conclusion. It is apparent, however, that no budget can absorb unlimited increases in work—the pertinent point is how much increase, if any, can be absorbed. Provided that the original estimates are voted in full, it is hoped that the additional workload could be met, except that supplementary estimates

would have to be submitted for the eleventh session of the Economic and Social Council. The Committee must be advised, however, at this stage, that should it not prove possible to absorb the full load of extra work, it will be necessary to request additional funds during the course of next year. The total limits of the original estimates contain little margin of flexibility in view of the 3 per cent reduction already proposed in established posts.

As the Fifth Committee is aware, the basic original establishment was fixed in 1947, on the assumption that the normal workload would be about 900 meetings a year. Practically no additional established posts have been requested, although the workload has now doubled. Compared with 1949 the ten extra posts requested are in the main service personnel of low grade. Extra funds are requested for temporary assistance, but in total sum these amount to less than 5 per cent of the budget, the needs being explained on page 187 of the original estimates. The provision for temporary assistance, apart from this particular item, remains at its 1949 level.

The Geneva staff has had to forego much of its leave in order to cope with the greatly increased workload: reductions beyond the limits originally proposed would seem unreasonable unless backed by convincing and apparent reasons such as would follow, for instance, from a marked reduction in workload. This is not anticipated—the reverse is much more likely to be the case.

Because of the multiplication of committees and the rules on languages, the services of Geneva produce more documentation than did the League of Nations, yet the Languages and Stenographic Service in Geneva has fewer English and French translators and précis writers than had the League in 1938. Yet the proposal in the 1950 budget estimates to add one clerk in this Service to provide two clerks per section, as in the League, was refused by the Advisory Committee (A/934, paragraph 167).

The Distribution Section has had in 1948 and 1949 28 clerks. The League of Nations had the same number, although the number of documents at that time was far less. Since 1948, distribution work of the World Health Organization has been assumed. For 1950, 3 extra clerks were requested, but refused by the Advisory Committee (A/934, paragraph 168). It would appear that the Advisory Committee expects that the distribution work for WHO can be performed with no extra staff, although no evidence or explanation is offered as to how this could be done.

Other comparisons with the League staff show that efforts have been made to keep personnel to a minimum. In 1938, the League had 77 *huissiers*, but only 40 are employed at present, even though the total staff is larger and more meetings must be serviced. The League had 94 persons in the stenographic pool for work in two languages, compared to the 84 persons now in the stenographic pool covering three languages. In the Library 30 persons were employed to service the League, whereas the present Geneva staff includes only 20, with two additional posts requested on the basis of the large increase in work described on page 167 of the budget estimates (A/903).

The estimates for the Geneva Information Services were prepared pursuant to what was understood to be the opinion of the 1948 General Assembly, i.e., the activities of the Centre were stabilized and the same number of posts were requested as in 1949. This would result in some increase in cost because of personnel changes and increments which brought people into grades at higher steps. The Advisory Committee recommendation, however, would require a 30 per cent reduction in posts, which would very seriously handicap the service. This would leave less than two qualified Press officers and two qualified radio officers at an office where over one-third of all United Nations meetings are held. It is difficult to understand the Advisory Committee's observation that the opening of new Information Centres means less work for Geneva. In fact, more work results, because part of the function of the Geneva Centre is to supply other centres with material.

Concerning the Economic Commission for Europe, the Advisory Committee's recommendation for a very severe reduction of \$110,000 is ill-timed. At present the various committees of the Commission are undertaking the review of future work programmes to determine what activities are necessary. It would appear unwise, on the basis of considerations which are largely theoretical in character, to make changes in a structure which is known to work well at a time when the committees themselves are examining future requirements.

Apart from that fundamental point, it is not possible to agree with the various Advisory Committee suggestions on their merits. Despite their apparent plausibility, it is considered that they are not practicable. With regard to the central office the Advisory Committee has suggested a reduction of three posts. It must be emphasized that the specialized divisions of ECE are not themselves adequate to cover the whole field of Europe's economy. Numerous problems arise which do not fall within the scope of any division

and consequently must be dealt with in the central office. The Executive Secretary is in almost continuous contact with the European Governments on all sort of problems on which he needs assistance from the central office. The central office does not do the same work as the divisions. It co-ordinates them and co-ordinates the work of ECE with some of the specialized agencies. It does work which the divisions cannot do.

The Advisory Committee has proposed (A/934, paragraph 177) that the statistical activities of the technical divisions should be centralized in the Research and Planning Division. If it were true that the Research and Planning Division collected the same kind of statistics as the operating divisions, the Advisory Committee would be entirely correct and overlapping would exist which could and should be removed by consolidation. This is not the case: the Research and Planning Division accepts the work of the operating divisions in their fields. If those divisions do not produce statistics, the Research and Planning Division would require more staff to get the statistics for itself.

On the question of consultants, it appears that the Committee has overlooked the fact that the consultants are required for just those subjects where ECE does not have its own technical experts. With only two dozen senior staff, experts cannot be included on every subject. The Industry and Materials Division, for example, has only four senior staff members and obviously cannot cover the technical side of the whole range of European industry. A body like ECE must have recourse to experts and money spent for this purpose must be regarded as a good investment.

Concerning paragraph 180 of the Advisory Committee's report, it must be pointed out that in the case of the Geneva Office reductions in staff will not result in a commensurate saving in common staff costs in the same year. Reductions would result in the following year. In the current year, there would be some reduction in pension contributions, but larger expenditures would be required for accrued annual leave, termination pay, removal costs and repatriation expenses.

As regards the cost of common services, the costs for 1950 cannot be made to correspond, in all cases, to the costs in 1949. In fact, several items were seriously underestimated in 1949, as in the case of paper, which will require an expenditure of \$120,000 compared to an estimate of \$90,000. This resulted from the addition of work not contemplated when the estimate was made and because experience gained by the spring of 1948, when the estimate was made, had been insufficient. Additional experience is now available, and was reflected in the estimates, but this has not been commented upon by the Advisory Committee. It might also be noted that the estimate represents a reduction of \$8,000 from the actual expenditure in 1948. In the face of the now-known 1950 workload, even the 1948 figure may be insufficient. It is essential that the original estimate be restored.

The original budget estimates include an item of \$40,000 to equip a second conference room with simultaneous interpretation facilities. The Secretary-General included this item in the belief that the service was desired by the Members. He

has no objection to the deletion of this item from the estimates, but must ask for the support of the Fifth Committee in refusing demands for service which will unquestionably be demanded later on by delegations.

The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee, and the estimates now recommended by the Secretary-General for the Section.

	<i>1950 original estimates</i>	<i>Recommended by the Advisory Committee</i>	<i>Restorations requested</i>	<i>Totals now recommended</i>
Chapter I. General services:				
Salaries and wages:	\$	\$	\$	\$
(i) Established posts .....	1,646,440	1,628,440	18,000	1,646,440
(ii) Consultants .....	500	500	—	500
(iii) Temporary assistance .....	112,000	112,000	—	112,000
(iv) Casual labour .....	58,000	58,000	—	58,000
(v) Overtime .....	16,500	16,500	—	16,500
(vi) Night differential .....	9,500	9,500	—	9,500
Other expenses:				
(vii) Travel on official business .....	10,500	10,000	—	10,000
(viii) Travel on home leave .....	16,000	15,200	—	15,200
(ix) Cable, telegraph, wireless and long distance telephone .....	13,000	11,000	2,000	13,000
(x) Air freight .....	600	600	—	600
(xi) Contractual printing .....	12,500	11,000	—	11,000
	1,895,540	1,872,740	20,000	1,892,740
Chapter II. Public information services:				
(i) Established posts .....	104,200	} 99,850 <sup>1</sup> }	} 25,200 }	104,200
(ii) Temporary assistance .....	500			500
(iii) Overtime .....	500			500
(iv) Travel on official business .....	2,000			2,000
(v) Travel on home leave .....	3,000			2,850
(vi) Cable, telegraph, wireless and long distance telephone .....	5,000			5,000
(vii) Air freight .....	600			600
(viii) Radio services .....	6,900			6,900
(ix) Photographic and motion picture supplies and services .....	1,500			1,500
(x) Contractual printing .....	1,000			1,000
	125,200	99,850 <sup>1</sup>	25,200	125,050
Chapter III. Secretariat of the Permanent Central Opium Board and Narcotic Drugs Supervisory Body .....				
	53,410	53,410	—	53,410
Chapter IV. Economic Commission for Europe:				
Salaries and wages:				
(i) Established posts .....	959,550	866,300	93,250	959,550
(ii) Consultants .....	30,000	25,000	5,000	30,000
(iii) Temporary assistance .....	20,000	20,000	—	20,000
(iv) Overtime .....	1,200	1,200	—	1,200
Other expenses:				
(v) Travel on official business .....	40,000	35,000	—	35,000
(vi) Travel on home leave .....	21,500	20,450	—	20,450
(vii) Cable, telegraph, wireless and long distance telephone .....	7,000	7,000	—	7,000
(viii) Air freight .....	1,000	1,000	—	1,000
(ix) Contractual printing .....	30,000	23,000	—	23,000
	1,110,250	998,950	98,250	1,097,200
Chapter V. Common staff costs .....	617,800	600,000	17,800	617,800
Chapter VI. Common services .....	349,300	320,000	29,300	349,300
Chapter VII. Permanent equipment .....	161,100	121,100	—	121,100
TOTAL, SECTION 20	4,312,600	4,066,050	190,550	4,256,600

<sup>1</sup> The Advisory Committee recommended a global reduction of \$25,350 on chapter II.

## Document A/C.5/311

### Revised estimates for section 15, Department of Conference and General Services

[Original text: English]  
[6 October 1949]

	\$
1950 original budget estimates (A/903) ..	8,928,700
Advisory Committee's recommendations (A/934) .....	8,587,200
Secretary-General's revised proposal.	8,897,200
1949 appropriation .....	8,494,800
1948 expenditure (net) .....	6,596,319

After careful consideration of the Advisory Committee's recommendation concerning section 15, the Secretary-General cannot concur in the reductions in established posts proposed by the Committee for the Publications Division, the Official Records Division and the Bureau of General Services.

#### A. Proposed reduction of \$100,000 in established posts—Publications Division

In paragraph 123 of its report, the Advisory Committee remarks that it sees little justification for the addition of 28 "new" posts in the Publications Division. This could be understandable if they were in fact new positions. Fourteen of the 28 are not new at all—13 of them having existed previously in the Documentation and Reference Section of the Translation Division, and one in the Interpretation Division. It is merely proposed to transfer them to the new Publications Division in 1950, in order to fully integrate all distribution functions. This is a major feature of the reorganization of the Bureau of Documents, which the Committee has praised as "well conceived" in paragraph 120. Particular approval is given in that paragraph to the proposals with regard to the Publications Division. The transfer of these 14 posts has no effect upon the total number of posts in the establishment, and they merely represent the continuance of existing functions on a more efficient basis. Under the terms of this reorganization it is already possible to guarantee considerable reduction in the volume of mimeograph documentation distributed within the Secretariat in 1950 without impairing the substantive work. It is proposed to extend this technical service with the staff requested to the permanent delegations in Manhattan, where the present wastage of such documents is considerable.

Of the remaining 14 posts in question under this heading, 3 exist in the Office of the Director. Since a major purpose of the reorganization is to co-ordinate and control more closely the tremendously detailed work involved in the reproduction, printing and distribution functions, it is necessary to provide the Director with sufficient staff for this purpose. The "enhanced efficiency and closer integration of the whole system of documentation", which the Committee expects to result from the reorganization, cannot possibly be achieved unless the divisional staff is strengthened as proposed.

The argument advanced against the addition of the remaining eleven posts to the Printing Section is that reductions have been proposed in the volume of printing. Such reductions will not in fact appreciably reduce the volume of work of the Printing Section to which the estimates have been geared because:

(1) Estimates of staff required have in previous years been computed on the basis of work done during the year before, and not on the amount of the printing budget. The 1949 estimates have proved to be short of actual requirements since the printing expenditure for 1949 will be greater than that in 1947 and 1948. Reductions contemplated in the 1950 printing estimates cannot have a great influence on the staff requested, because the latter has been computed on a conservative actual-need basis.

(2) It is expected that the trend already experienced towards economies in printing costs, due to a better appraisal of all cost elements, may lead to a decrease in the total expenditure, but will not necessarily limit the volume of printing to be done. Staffing is of course in relation to the volume of work (number of pages to be composed etc.) and not directly in relation to costs.

(3) Preparation for printing will still be necessary, more especially for the backlog to be liquidated by the Translation Division, even if, because of the reduction in the printing budget, the Department has to reproduce by internal processes volumes which were originally intended for external printing.

The 11 posts required in the Printing Section of the Publications Division are related:

(a) To the requirements of Spanish as a working language of the General Assembly (which involves the printing of all official records of the General Assembly not only in English and French but also in Spanish within a very limited period of time);

(b) To the programme of printing for the Treaty Series;

(c) To added cartographic work to meet the increased workload resulting from the meeting of the International Cartographic Conference and resolution 261 A (IX) of the Economic and Social Council;

(d) To the long-desired increased speed of production required of the printing programme, which has been so frequently criticized by the delegations.

This work, as far as the Printing Section is concerned, will not decrease substantially even if the reductions in the printing budget take effect.

#### B. Proposed reduction of \$130,000 in established posts—Official Records Division

There are two important assumptions upon which the Advisory Committee rests its case in favour of this reduction. The first of these is that these are new posts and that they represent an increase over staff on duty in 1949. In fact, almost all of them represent merely the continuance of posts found to be essential in 1949 to meet the normal précis-writing requirements, and a realistic step is being taken in converting them from a temporary to an established basis.

The other is that a more even distribution of meetings throughout the year will mean that servicing staff could be sharply reduced. Experience has made it clear that meetings must be scheduled with many factors in mind, including the types of services they require, the rules of procedure of various organs, the possible divisions of load between Headquarters and Geneva,



adjustments for varying lengths of sessions, and staff-leave requirements. The 1950 conference planning has taken all of these factors, and others, into account. Further, even if meetings were to be arbitrarily evened out, without regard to many of these important considerations, the précis-writing staff would still have to be geared to service at least eight meetings per day during a large portion of the year.

The process of estimating the number of meetings for the following year is always subject to periodical re-evaluation. The nearer one is to the actual date of operation the more accurate the forecast. At the present time it looks as if the average number of daily meetings to be serviced at Headquarters in 1950, which was taken into consideration in April last for the computation of this part of the budget for 1950, could be slightly reduced. But the present session of the General Assembly has to take in this field certain decisions which may lead to a further revision of the present forecast. It seems wiser, therefore, at this stage to refrain from any final commitment and wait for further information in the light of which the Secretary-General will be able to decide what portion, if any, of the reduction proposed by the Advisory Committee in the budget of the Official Records Division can be accepted.

It is profitless to continue to propose reductions based on a general assumption that the fault lies with the Secretary-General in not properly scheduling meetings and that this supposedly simple device is the panacea for this phase of our budgetary ills. The representatives themselves through the various organs and committees must assume their full share of responsibility and not only reduce the number and frequency of meetings (which is only one factor), but exert a genuine effort toward reducing the workload imposed upon this Division of the Secretariat.

*C. Proposed reduction of \$80,000 in established posts—Bureau of General Services*

Although this reduction is less in terms of money than many others proposed by the Committee, the results will be as apparent in terms of reduced and abolished services. Since the posts are largely of lower grades, as many as 25 staff members now actively engaged will have to be eliminated if the Committee's recommendations are approved. The proposals are made in spite of the fact that the Bureau will assume numerous additional duties in 1950, with an increase of but one post over 1949.

The proposal to eliminate the 8 messenger posts in the Communications and Records Division is difficult to understand since it means that the system of documents sub-stations for internal distribution, which has been viewed with such favour by the Committee, will have to be abandoned. Messengers must be provided to each of these sub-stations, if they are to function effectively, and the present restricted staff of messengers does not permit such assignments. For general working purposes, these posts form a regular part of the Bureau of Documents, but they must be placed under the administrative control of the Bureau of General Services to adhere to the principle of common control of similar functions. The importance of this principle has

been regularly emphasized by the Advisory Committee.

The Committee has recommended the elimination of 10 posts in the Maintenance and Engineering Division for the reason that "a total of 270 posts should be adequate". This general statement by no means furnishes solid grounds for a factual reply, but the Committee must have failed to consider that it is proposed to perform additional work in 1950 with less staff than was approved by the General Assembly for 1949. This Division will play an increasingly important role in the tremendously complicated task of preparing for occupancy of the permanent headquarters. The duties of this Division are regular and specific and cannot be avoided. The Committee must indicate what work is to be eliminated if a reduction is to be sustained. The sharp reduction in posts could only be assumed through the authorization of additional work on an overtime basis. The net result would be that total expenditures would be increased over present proposals, since overtime work is paid for at a rate of one and one-half times the normal.

Five posts in the Purchase and Supply Division have been earmarked for elimination by the Committee, with no reason given. Since the staff requested is almost the same as for 1949 (a net reduction of 2 posts is shown after the transfer of 3 posts to another division in the bureau), the only conclusion to be drawn is that the Committee recommends a cutback in services performed. In surveying the work of this Division, it is most difficult to find a function which can be abolished or even reduced. When it is considered that this Division too will have increasingly heavy responsibilities in 1950 with regard to the impending transfer to the permanent headquarters, it is not possible to follow the reasoning of the Committee that a reduction of 5 posts can be sustained.

The proposal that the Telecommunications Services Division should comprise 9 instead of 11 posts results from an apparent misunderstanding on the part of the Committee. It is stated that, pending the establishment of a telecommunications system of the United Nations, 9 posts should suffice. The Committee doubtless failed to understand that current telecommunications activities (simultaneous interpretation, radio, and sound recording) required 13 posts in two Departments before the combination of these activities into this new Division, without regard to any activities relating to a general telecommunications system. Thus the 11 posts requested represent a net reduction of 2. In addition to its regular operating responsibilities, this Division is concerned with engineering and planning matters relative to telecommunications equipment for the new headquarters, and planning operations and technical assistance for missions such as those in Palestine and Kashmir. It is proposed to perform these additional duties with the reduced staff requested in the budget, but the further reduction suggested by the Committee would make it impossible to function effectively with respect to these important technical matters.

The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee, and the estimates now recommended by the Secretary-General for the Section.

	1950 original estimates	Recommended by the Advisory Committee	Restorations requested	Totals now recommended
Chapter I. Salaries and wages:	\$	\$	\$	\$
(i) Established posts .....	8,191,700	7,876,700	310,000	8,186,700
(ii) Consultants .....	11,000	11,000	—	11,000
(iii) Temporary assistance .....	120,000	120,000	—	120,000
(iv) Overtime .....	155,000	155,000	—	155,000
(v) Night differential .....	47,000	47,000	—	47,000
	8,524,700	8,209,700	310,000	8,519,700
Chapter II. Other departmental expenses:				
(i) Travel on official business.....	10,000	10,000	—	10,000
(ii) Travel on home leave .....	358,700	340,700	—	340,700
(iii) Cable, telegraph, wireless communication and long distance telephone.....	15,700	11,700	—	11,700
(iv) Air freight.....	3,600	3,100	—	3,100
(v) Contractual printing .....	16,000	12,000	—	12,000
	404,000	377,500	—	377,500
TOTAL, SECTION 15	8,928,700	8,587,200	310,000	8,897,200

## Document A/C.5/312

### Statement by the Secretary-General to the Fifth Committee

*[Original text: English]*  
*[6 October 1949]*

It is one of the responsibilities of the Secretary-General to remind Member Governments every year that it costs money for the United Nations to continue and intensify its work for peace.

The total amount is not very large when compared to the ordinary expenditures of most national Governments, and it becomes even smaller when it is balanced against the vast sums still being spent throughout the world for armaments and to repair the damage of past wars.

Still, in the light of current economic and currency difficulties, the budget of the United Nations unquestionably presents serious problems for some of the Member Governments. You must never suppose for a moment that I forget this, even though I sometimes suspect that the Governments themselves lose sight of it in their zeal for multiplying the activities of the Organization and increasing constantly the demands for services in widening fields.

How large should the budget of the United Nations be? I should like to repeat what I have said on previous occasions; so far as I am concerned, and I am concerned, and I am sure this is your own thought also, the budget must be stabilized at the lowest possible total consistent with the responsibilities laid upon us by the Charter.

It is therefore with some feeling of satisfaction that I come before you to report on the financial results for 1949 and the financial prospects for 1950. The satisfaction arises from the solid fact that we appear to be approaching that point of stability; and at the same time I feel sure that increased administrative efficiency is marching hand in hand with the levelling off of our initial period of growth.

Let me speak first of the current year. The third session of the General Assembly instructed me to collect from the Member Governments during 1949 the sum of \$41,617,000. Of this

total, \$38,692,578 represented the 1949 budget as finally agreed upon, and the remaining \$2,924,422 various adjustments including reimbursement of the Working Capital Fund for unforeseen expenditures, above the amounts appropriated, during the year 1948.

I am happy to report that 1949 collections have been, in total, very good. But it is my duty at the same time to remind a considerable number of Member States that they still are in arrears, and to ask that they give attention without delay to the obligations still standing against them. Failure to collect the full amount due would open the surest road to inflated budgets prepared in the expectation of defaults.

It is with gratification also that I report to you that the expenditures budget for 1949 is in sound condition. Due to the fact that we set aside an administrative reserve, and have been able by economical administration to maintain a constant margin, we have met from surplus all of the numerous unforeseen and unbudgeted expenses which have confronted us thus far during the year.

Predictions are hazardous, but because of this situation I feel perfectly confident there will be no deficit in 1949 or at most only a very small deficit. I expect a small surplus instead.

Now as to 1950. I do not want to weary you with an exhaustive discussion of statistics which will be placed before you in great detail later on, but it is perhaps worth-while to take a bird's eye view at this time of the general picture for the coming year.

I have proposed a budget of \$44,314,398 gross. After deduction of expected revenues, that would leave a net budget of \$39,297,873 (and I state the matter in this way because I know your chief anxiety centres about the sum which, in the end, will have to be collected from Member Governments). The net figure stated represents an increase of \$605,295 over the net for 1949.

Since this budget was calculated, however, our situation has changed because of widespread currency revaluations. I invite your attention particularly to section 6 on the budget estimates, covering our field missions. For this section I submitted a token figure of \$5,000,000 to be implemented by separate items after the necessary

policy decisions by the General Assembly. But if we were to estimate the cost of the field missions on the same basis today, I would expect currency changes to result in a substantial reduction.

I do not venture to give exact figures now, because the full extent of the currency readjustment is not yet apparent. But I do believe that for general purposes the Committee may expect the \$605,295 increase over last year's budget figure to be more than cancelled by this factor alone. That would bring the net estimates down to about the level of the 1949 budget.

From this net budget the Advisory Committee on Administrative and Budgetary Questions has recommended a further reduction of \$1,786,750. I trust you know of my great respect for the Advisory Committee, which on many occasions has contributed wisely and constructively to the solution of our problems, and especially of my high admiration and affection (if I may take the liberty of saying so) for the Committee's Chairman, my distinguished friend, Mr. Aghnides. But being frank in this expression, I must be equally frank in saying that I believe in this instance the Committee has gone too far.

It is no mere form of words when I tell you that the 1950 budget estimates were prepared with more than ordinary regard for economy. I insisted that Departments scale down their initial demands very heavily. Furthermore, I imposed substantial additional reductions by such budgetary devices as a 3 per cent allowance for turnover of staff, and a 5 per cent allowance for lapse of home leave. No previous budget submitted to you has contained similar concessions. I asked only for what, at the time, seemed to me essential; and the proof of that is the fact that the total was so near last year's, in spite of a long list of new responsibilities placed upon the Secretariat by scores of actions by the General Assembly and other organs.

Since receiving the recommendations of the Advisory Committee I have reconsidered the whole situation long and searchingly. My first hope was that I could agree completely with the Committee, as I did last year except for a single item. You know I always like to agree. I have responsibilities, however, which I cannot escape. It is for the General Assembly to decide how large the budget will be; but that ultimate authority in no way modified my own obligation as Chief Administrative Officer. I would be shirking that obligation if I failed to oppose policies which in my opinion would be disruptive of the work of the United Nations.

Weighing all of these considerations, I have come to the conclusion that I must ask for the retention of about one-half of the reduction proposed by the Advisory Committee. With certain reservations, I am willing to accept the recommendations of the Committee with respect to twenty-five of the thirty sections of the budget, but I cannot do otherwise than contest in part the reductions proposed for the five sections carrying vitally-needed funds for the Economic and Social Departments, the Department of Public Information, Conference and General Services, and Geneva. The total restoration I am requesting for these five sections is \$885,550.

My reasons for this request are set forth in detail in five separate committee papers which

will be put into your hands at once. I hope you will give to these reasons your most careful consideration, knowing how reluctantly and under what compelling circumstances I have reached my decision. You will see that my principal preoccupation has been to implement more adequately, within modest means, those important clauses of the Charter which deal with economic and social matters, and to provide the essential services which the national delegations demand so insistently. You will see also that I have been most concerned, on the budgetary side, with established posts. A Secretariat of increasing experience and efficiency can go only so far in absorbing constantly-growing tasks. If you really want the job done, you must give me hands to work.

I have mentioned reservations in other directions. It will of course be necessary to readjust the total for common staff costs when it is known definitely how large the authorized staff will be. I have serious doubts also whether the funds proposed by the Advisory Committee for some other sections will suffice, but I am ready to make the experiment.

For example, no one can be certain whether the original reduced estimate for home leave, or the still lower estimate of the Advisory Committee, will prove correct. I can only assume, however, that neither the Advisory Committee nor the General Assembly intends to withhold home leave from any staff member who is entitled to it and can be spared. I must proceed on the policy of carrying out the home leave regulation without discriminating against any staff member, and if the funds do not hold out I must ask in due course for more.

Similarly, some of the proposed reductions would eliminate expenditures which I am sure from experience will be insisted upon unanimously by the delegations concerned when the test comes. Here I take as an example the \$40,000 budgeted for simultaneous interpretation in Geneva. I am willing to accept the advice of the Advisory Committee in this respect only if you will help me. In view of the demands which inevitably will be made, I hope that if you eliminate this item you will arm me with a definite action of the Fifth Committee denying the interpretation services in question.

Still to be considered also are two other factors bearing on the adjustment of expenditures for 1950. I refer to possible additional credits to be voted by the General Assembly at the present session, and to the forthcoming report of the Committee of Experts on Salary, Allowance and Leave Systems.

As to expected supplemental estimates for 1950, I can give you only a general indication. If we assume that pending proposals are adopted (and I do not mean to prophesy but only to indicate possible budgetary implications), I would expect these supplementals to total something like \$800,000. You will find the detail of this estimate in a separate table (A/C.5/306), which will be distributed to you today.

I am informed that the report of the Committee of Experts will become available in the very near future. But you will understand that careful study must be given to so important a matter before I can come to the Fifth Committee with a recommendation. I must consult the Advisory

Committee and the specialized agencies. Also the staff of the United Nations has a right to be heard. I suggest, therefore, that you proceed with discussion of the 1950 estimates on the present basis of salaries and allowances, and treat any recommendations arising from the report of the Committee of Experts as a separate matter later. Meantime, I can tell you that it is not my intention in any case to recommend any change in salaries and allowances which will increase the budget for 1950.

To recapitulate briefly: If we consider that the original estimate can be reduced by currency readjustments to a net budget below \$39,000,000; if some \$800,000 of the reductions proposed by the Advisory Committee are accepted; and if \$800,000 is to be voted in supplemental appropriations, you may well finish with a net budget equal to or less than the net budget for 1949 and the actual expenditures of 1948. Such a consummation would be a long step indeed toward that stabilization which we all desire.

But even that would not tell the full story for 1950 in terms of the levies to be made on Member nations. As the documents before you show, we have in our pocket a surplus of almost \$1,400,000 from the final settlement of the 1948 accounts; and under the provisional financial regulations the whole of this is available for application against the 1950 budget. Instead of asking for \$41,500,000 as I was compelled to do in 1949, I hope to be asking for perhaps \$4,000,000 less. If you gentlemen are prudent and careful, as I know you will be, every Member Government will pay appreciably less in 1950 than in the present year.

Now I leave the matter in your hands, for after all these are your responsibilities. I have made every concession which, in my judgment, I am warranted in making in the light of my obligation. I hope you will not press me for more, for what I have proposed is a concession upon a concession, a compromise upon a compromise. From that point on, it is you who must decide.

I am most thankful for this opportunity to greet you in the friendliest fashion, a relationship which you may be sure will not be changed on my side whatever you may decide. I have beyond that only one wish—that your ultimate decision will stand the test of history as a wise and constructive contribution to the good of the United Nations, an organization which today is more indispensable than ever.

### **Document A/C.5/313**

#### **Statement by the Chairman of the Advisory Committee on Administrative and Budgetary Questions on the recommendations made in the Committee's report on the 1950 budget estimates**

*[Original text: English]  
[7 October 1949]*

Last year, it will be recalled that the Secretary-General agreed not to raise objection to any of the budgetary recommendations made by the Advisory Committee, with the sole exception of the recommendation relating to the expatriation allowance.

This year the task of the Advisory Committee and my own task in the Fifth Committee is, I fear, more than usually difficult, because the Committee has been unable to reach complete agreement with the Secretary-General. The Committee has recommended reductions which the Secretary-General feels he cannot accept. He has therefore asked the Fifth Committee to reconsider some of the figures recommended by the Advisory Committee.

I have listened with the closest attention to the statement just made by the Secretary-General, and I can at least give the assurance that my Committee will give earnest consideration to the difficulties which he foresees are likely to arise from certain of our recommendations, particularly those relating to the Departments of Economic Affairs, Social Affairs, Public Information, Conference and General Services and the Geneva office.

The unfortunate lack of agreement between the Advisory Committee and the Secretary-General places the Fifth Committee in something of a quandary and I should like, if I may, to make a few comments on the matter.

May I first recall a few facts.

In dealing with the 1948 budget, two years ago, the Advisory Committee recommended a reduction of over \$4 million on a budget of \$39.5 million. There are people who thought that that reduction of over 10 per cent was unduly severe. However, after the Secretary-General had completed the initial stages of the Management Survey, he came to the conclusion that almost another million dollars could be saved, and his budget was reduced to \$34.5 million. A few further reductions were made in the Fifth Committee and there were later some large supplementary estimates relating to commissions of inquiry in the Balkans and elsewhere. But you will see from the facts that, notwithstanding a reduction of over \$5 million on the original budget, there was still a saving of nearly \$1 million in the budget which the General Assembly approved.

Now I should like you to recall what happened in the case of the 1949 budget. There, on an original estimate of \$33.5 million, the Committee recommended reductions of about \$1.5 million, or roughly a reduction of 4½ per cent, as compared with over 10 per cent the year before. The reduced percentage reflected the obvious fact that with more experience behind it the Secretariat was able to make a better budget. Once again the Secretary-General was prepared to accept, with a single reservation, the Committee's recommendations, but in the course of the debates in the Fifth Committee, a number of representatives expressed alarm and stated that they were quite certain that the Advisory Committee had gone too far, and some of our recommendations were not accepted. When we came to the supplementary estimates for 1949, more of our recommendations were rejected and yet we understand that there will again be a sizeable budget surplus in 1949, and what is more, even if every one of last year's Advisory Committee recommendations had been accepted, there might still have been a surplus at the end of this year. This proves one thing: that on the whole the Advisory Commit-

tee has not been too severe in its recommendations. The job it is doing cannot be done with scientific accuracy, it can only be done on the basis of broad judgment arrived at after a careful examination of the material data.

At this point, I should like, if I may, to lay particular stress on another aspect—it is, I think, an aspect which all who are parties to the arduous process of budgeting for the United Nations, whether in the stage of the preparation of the estimates for the coming year or in the stage of the review of those estimates, would do well to keep before them: that the process of estimating is initiated in the earliest months of one year and that the results of that process are intended to apply to a period, in the following year, from nine to twenty-one months subsequent to the date of initiation of the process. Under those conditions none, I think, would claim infallibility, and none would claim the power of foreseeing the needs of this Organization with precision at that distance of time. More than one of the members of the Advisory Committee has spent a life-time, in the Treasury or equivalent department of his country, in the study of such questions. Not one of them, I know, would make such a claim nor would, I trust, the Secretariat. It was, if my memory serves me, the distinguished Director of the Bureau of Finance who last year, before this very Committee, touched upon this difficulty: the difficulty or rather the impossibility of minute precision in estimating so far ahead. Hence, differences of opinion, honest differences (which are the easiest to resolve) may easily arise.

Let me give you concrete examples: in his original 1948 estimates the Secretary-General estimated the expenditure for the Department of Conference and General Services at a figure of \$8,926,000. The Advisory Committee recommended a figure of \$8,000,000, and the Secretary-General later revised his original estimate to \$7,937,000. The General Assembly ultimately approved an estimate of \$7,426,000. Now, what was the actual expenditure? \$6,596,319.

In the Fifth Committee last year, you may remember that we spent long hours discussing a cut of \$225,000 which the Advisory Committee had recommended in that same Department of Conference and General Services.<sup>1</sup> Yet in July of this year the Secretary-General was in a position to transfer a sum of \$203,000 from that Department to other sections of the budget.

The examples which I have cited serve to show that in such matters it is only natural, whether it is the Administration or the Advisory Committee that is concerned, to be wide of the mark at times.

As far as the present estimates are concerned a difference of opinion exists between the Advisory Committee and the Secretary-General. He believes that in certain cases the cuts recommended go much too far, that we may be in danger of hampering the work of the Organization. If I understood the Secretary-General rightly, there are about five or six areas, in which he deems the restoration of the cuts recommended by the Advisory Committee to be indispensable.

I can assure this Committee that in its work on

these estimates the Advisory Committee has been at pains never to deviate from the guiding principle that in no instance should its recommendations be such as to interfere with programmes already approved by the General Assembly. If, unwittingly, the Advisory Committee has made recommendations that do so interfere, or if in other directions the proposed reductions are excessive, various remedies are open to the Secretary-General: in the first place, ample opportunity is afforded for discussion, for presentation of the Secretariat's views in this Fifth Committee and ultimately (if those views prevail) for a restoration of the recommended cuts. But, beyond that, and assuming that a particular cut is not restored, I would suggest to the Secretary-General that he has little reason, I would indeed go further and claim that he has no reason, to fear that the Advisory Committee will cramp activities which, in the light of instructions from the General Assembly and in compliance with its expressed intentions, he deems to be indispensable. I make that claim on the strength of the relationship that exists between the Committee and the Secretary-General. He knows, I believe, and I can in any case now give him the assurance, that if during the coming year he finds that in any given part or parts of the budget the Committee's actions have interfered with essential activities, he will find us ready and anxious to come to his assistance for instance through the submission of supplementary estimates. I submit that the Committee's past record in these matters—a record with which the Secretary-General, more than others, is familiar (since under the budget resolutions he has frequent occasion to consult with, and request the concurrence of, the Advisory Committee)—is such as to afford him every confidence.

Mr. Chairman, it is an arduous and in some respects an invidious task that is laid upon the Advisory Committee. During the current year it has held three sessions. The first, which roughly coincided with the second part of the Assembly's third session, lasted from 24 March to 16 May; the second session opened on 7 June and continued with almost daily meetings until 2 August, in the course of which a thorough and detailed examination of the Secretary-General's estimates for 1950 was undertaken. The third and current session opened on 12 September with a review of the administrative budgets of the specialized agencies, which is the subject of a report to be circulated to you within a few days' time.<sup>2</sup> I am bound to state here that in the discharge of its duties the Advisory Committee has throughout received the unstinted help of the Secretary-General and the Assistant Secretary-General for Administrative and Financial Services, as well as of the Director of the Bureau of Finance and other principal officers, and I take this opportunity of recording our appreciation and gratitude. The indebtedness to the Secretariat of the Advisory Committee has already been recorded in the foreword to our report (A/934). They have rendered invaluable assistance to the Committee.

As a result of these sessions the members of the Advisory Committee have been enabled to

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Fifth Committee*, 138th and 139th meetings.

<sup>2</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Joint Second and Third Committee*, document A/1005.

obtain a comprehensive over-all view of the financial and administrative problems of the community of international organizations. In the light of its investigations and of the very extensive body of information submitted to it, the Committee has striven to reconcile the needs of the United Nations—I mean those needs which derive from the will of the General Assembly as expressed in its various resolutions—with the financial, and more particularly the currency, situation of the fifty-nine Member States. Our distinguished Rapporteur gave us two days ago some figures—they were reassuring figures—concerning arrears of contributions to the United Nations 1948 budget.<sup>1</sup> But when we turn to the specialized agencies, or at any rate to some of these agencies, we find that the picture is not uniformly reassuring. In one case, to which the Advisory Committee calls attention in its report on the agencies' budgets (A/1005), the arrears on the 1948 budget amounted at 31 August 1949 to no less than 19 per cent. Furthermore the agency in question has informed the Secretary-General of the United Nations that it may prove impossible to meet an obligation to repay to the Working Capital Fund of the United Nations a sum of over \$400,000 falling due in July next.

It is against the background of financial and currency stringency that the Advisory Committee has framed its recommendations, which involve in the aggregate a reduction of \$1,786,000, or 4 per cent, on the Secretary-General's estimates. That is again a smaller percentage reduction than in the previous year, a fact which constitutes a further token of steady improvement in the Administration and of continuing integration.

It may be that some representatives will find our proposals unduly harsh; others again may feel we have not gone far enough. If so, we shall merely renew an experience of the last Assembly session when the Advisory Committee was assailed on both these counts. In any event, it is for the Fifth Committee to pass judgment on the recommendations.

It may be also that a reduction recommended in this or that department, while not excessive in itself, may have been made for the wrong reason; that is to say, it may fall at a point where it can least be absorbed. In that case, the remedy is available. The Secretary-General has extensive powers of transfer, within a budget section on his own decision and (with the concurrence of my Committee) between budget sections.

At this stage, I do not propose to enter into the details of the Advisory Committee's recommendations. The opportunity for a close study will be afforded as we come to each section of the budget. I should, however, like to assure the Secretary-General that the Advisory Committee will give the most careful consideration to the views which he has today set forth. For our part, we feel that an expenditure budget of over \$42.5 million—to which will have to be added the 1950 supplementary estimates—represents adequate provision for the work which, on present showing, the Organization will have to perform in the coming year.

One other point: I do suggest to the members of the Fifth Committee that in considering the

<sup>1</sup> See *Official Records of the fourth session of the General Assembly, Fifth Committee*, 190th meeting.

Advisory Committee's report they should not look only at what I may call its negative aspects, that is to say, the cuts in the Secretary-General's estimates which the Committee recommends. At various points we have called attention to improvements in organization, to the solid progress which the Secretariat as a whole has made during the twelve months since the Fifth Committee last discussed the budget estimates. I hope at any rate that our report makes it clear that the Advisory Committee does recognize the substantial achievement of the Secretary-General and his staff during the period in question.

I now have the honour to submit to the Fifth Committee the report of the Advisory Committee on the 1950 budget estimates of the United Nations (A/934). Before closing my remarks I should like to make a suggestion on procedure: it is, of course, for the Fifth Committee to decide the procedure which it deems most convenient for the budget examination. Might I, however, venture to recommend the course followed last year in this matter, namely, that the Fifth Committee should take as the basis for its discussions the Advisory Committee's report, and that when in due course those discussions have been completed, the report be adopted by the Fifth Committee, subject to whatever amendments it may desire to make.

A Committee like the Advisory Committee is of necessity an unpopular Committee. It was all the more gallant of the Secretary-General to make such friendly references to the Advisory Committee. Now in tribute to him and to Mr. Price, I must say that, in spite of the intrinsically difficult nature of our common task in the consideration of the budget, the relations between the Secretary-General and the Assistant Secretary-General and the Advisory Committee have always remained at a cordial level. Everything we asked the Secretariat—and we did ask for a great number of papers—was furnished to us with great good-will and dispatch.

I am grateful to the Secretary-General for his flattering references to my colleagues of the Advisory Committee and to myself. May I assure him that in spite of differences of opinion on estimates we have very great personal regard for him and it is our genuine desire to help him in the discharge of his tremendous responsibilities. It is no mean achievement, after three years of collaboration on so thorny a subject, that there should have developed between the Secretary-General and the Advisory Committee a sense of mutual regard.

I for one have it greatly to heart to maintain and further to develop these cordial relations so necessary for the orderly fulfilment of our respective tasks.

May I, in this connexion, express the hope that the present divergence of views between the Advisory Committee and the Secretary-General—and I should like to stress the fact that the gap between the Secretary-General's estimates and those recommended by the Advisory Committee has already been narrowed by 50 per cent—will have a beneficial effect in prompting the Fifth Committee to the desire to circumscribe the rapidly expanding programme of activities of the United Nations.

**Proposed new section 28, Global reduction on provisions for contractual printing**

[Original text: English]  
[11 October 1949]

In its second report of 1949 to the General Assembly (A/934), the Advisory Committee on Administrative and Budgetary Questions has recommended reductions in the 1950 estimates for contractual printing totalling \$210,770 as shown in the following schedule.

Section	1949 appropriations \$	1950 budget estimates \$	Advisory Committee recommendation for 1950 \$	Reduction \$
1. The General Assembly, Commissions and Committees .....	483,560	530,540	467,690	62,850
2. The Security Council, Commissions and Committees .....	418,280	357,600	357,600	—
3. Economic and Social Council, Commissions and Committees .....	179,830	176,910	161,450	15,460
4. The Trusteeship Council, Commissions and Committees .....	70,430	55,650	53,640	2,010
5. Special conferences .....	37,550	10,000	10,000	—
7. Executive Office of Secretary-General .....	3,170	1,500	1,500	—
8. Department of Security Council Affairs .....	—	10,000	10,000	—
10. Department of Economic Affairs .....	184,830	250,000	200,000	50,000
11. Department of Social Affairs .....	112,000	150,000	112,000	38,000
12. Department of Trusteeship and Information from Non-Self-Governing Territories .....	27,000	26,600	23,600	3,000
13. Department of Public Information .....	340,000	340,000	315,000	25,000
14. Legal Department .....	125,120	102,160	102,160	—
15. Department of Conference and General Services .....	16,500	16,000	12,000	4,000
16. Department of Administrative and Financial Services .....	3,000	4,000	4,000	—
20. United Nations Office at Geneva .....	34,000	43,500	35,000	8,500
22. Economic Commission for Asia and the Far East .....	10,000	7,000	6,850	150
23. Economic Commission for Latin America .....	14,000	15,000	14,000	1,000
24. International Court of Justice .....	19,000	19,000	18,200	800
<b>TOTAL</b>	<b>2,142,920</b>	<b>2,115,460</b>	<b>1,904,690</b>	<b>210,770</b>

The Secretary-General agrees to the \$210,770 total reduction recommended by the Advisory Committee, but requests the Fifth Committee that this sum be shown as a global deduction from the total estimates made under a single additional section, as was done in the 1949 budget.

This would involve the establishment of a new section 28 in the 1950 estimates as follows:

Section 28. *Global reduction on provisions for contractual printing* . . . \$210,770 and also a slight modification of paragraph 4 of the draft appropriation resolution for the financial year 1950 which should read as follows:

4. The Secretary-General is authorized:
- (i) To administer as a unit the appropriations provided under section 3a and section 20, chapter III, as detailed under paragraph 1; (*unchanged*)
  - (ii) To apply the reduction under section 28 to the various sections concerned of the budget;
  - (iii) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to transfer credits between sections of the budget. (*unchanged*)

**Document A/C.5/317**

**Supplementary estimates for section 4, chapter II, 1950 Visiting Mission to Trust Territories**

[Original text: English]  
[12 October 1949]

When the 1950 budget estimates were prepared (A/903), the Trusteeship Council had not

decided on the detailed arrangements for the 1950 Visiting Mission. A token amount of \$75,000 was therefore included for this purpose. Since then, the Trusteeship Council at its fifth session decided to appoint a visiting mission of four members—representatives from the Governments of China, France, Philippines and the United Kingdom—to visit all four Trust Territories in the Pacific. They further decided that the Mission should begin its work in the spring of 1950 and should spend not more than 110 days on its visit. The following estimates of the costs of such a mission are prepared on this basis:

	\$
Travel of members .....	14,400
Subsistence of members .....	12,000
Local transportation .....	3,000
Hospitality .....	1,500
Contractual printing .....	8,980
Temporary assistance .....	1,200
Travel and subsistence of staff .....	30,200
Miscellaneous expenses .....	7,600
<b>TOTAL</b>	<b>78,880</b>

1. *Travel of members—\$14,000*

This covers round-trip expenses for four members at an average of \$3,400 per round-trip. This mission will visit four Trust Territories covering a very large area—Western Samoa, New Guinea, Nauru and the Pacific Islands. In certain localities commercial transportation service may not be available. Provision has been made to obtain facilities from the local authorities on a reimbursable basis, or to charter special planes from a commercial airline. This also covers round-trips for two members to Lake Success from their home countries.

2. *Subsistence of members*—\$12,000

This estimate is based on four members, at \$20 per day each, for a period of 150 days—110 days for the visit, 30 days to prepare their report at Headquarters, and 10 days for travelling time to and from their home countries.

3. *Local transportation*—\$3,000

This covers rental of cars for local use in the area to be visited by the Mission.

4. *Hospitality*—\$1,500

The Mission is required to reciprocate hospitality offered by Native peoples. This necessity has been recognized by the General Assembly in making a provision for this purpose to the Visiting Missions to East Africa and West Africa. This estimate is based on six receptions in the territories to be visited, at a total cost of approximately \$1,000, and an additional amount of \$500 is required for gifts to Native chiefs.

5. *Contractual printing*—\$8,980

This estimate covers the cost of printing the Mission's report—about 250 text pages in English and French.

6. *Temporary assistance*—\$1,200

This estimate covers salaries of locally recruited secretaries, interpreters and messengers.

7. *Travel and subsistence of staff*—\$30,200

Provision is made for travel and *per diem* of six staff members who will serve as secretariat for the Mission. The average transportation cost is the same as that of the members of the Mission. *Per diem* is based at \$12.50 each (except for the Principal Secretary—\$15) and for the period of the visit only—110 days, for when the Mission returns to Headquarters to write its report, no *per diem* will be paid to staff members.

8. *Miscellaneous expenses*—\$7,600

This total includes:

	\$
Rental and maintenance of premises.....	500
Rental and maintenance of office equipment..	500
Stationery and supplies .....	300
Freight, cartage and express .....	2,000
Communication services .....	1,000
Insurance .....	800
Purchase of newspapers, maps, periodicals; purchase of travelling equipment and other miscellaneous expenses .....	2,500
TOTAL	7,600

In order to cover the above expenditures, an amount of \$3,880 is required over and above the sum of \$75,000 requested under chapter II of section 4, Trusteeship Council, Commissions and Committees, of the 1950 budget estimates.

**Document A/C.5/318 and Corr.1**

**Revised estimates for section 4, Trusteeship Council, Commissions and Committees**

[Original text: English]  
[14 October 1949]

	\$
1950 original budget estimates (A/903)....	173,780
Recommended by the Advisory Committee (A/934) .....	148,780
Secretary-General's revised estimates .....	182,270

In view of the fact that a number of changes have occurred in the assumptions upon which the estimates submitted for section 4 of the 1950 budget estimates were based, the Secretary-General wishes to submit the following summarized revisions:

*Chapter I. The Trusteeship Council*

	\$
Original estimates (A/903) .....	48,370
Recommended by the Advisory Committee (A/934) .....	48,370
Revised estimates .....	90,890

At its fifth session held at Lake Success the Trusteeship Council decided to hold its next session in Geneva in January 1950. The following estimates represent the additional cost for servicing the Trusteeship Council in Geneva:

	\$
Travel and subsistence of staff.....	38,550
Rental and maintenance of simultaneous interpretation equipment .....	3,770
Freight, cartage and express .....	1,000
Communication services .....	1,000
Miscellaneous expenses .....	600
	44,920
Elimination of the provision for local trans- portation for a session at Headquarters..	2,400
NET	42,520

The provisions for travel and subsistence of staff cover round-trip expenses for 16 staff members at an average of \$720 per round-trip from New York. In addition, it is expected to use 19 staff members who are entitled to home leave in 1950 in Europe or who will be there at that time with the Visiting Mission, when the Mission returns from West Africa to Geneva to write its report. Provision is to be made for *per diem* for 80 days for all the staff members at the rates corresponding to their grades. The substantive staff will consist of the Assistant Secretary-General in charge of the Department of Trusteeship and Information from Non-Self-Governing Territories, the Principal Director, and 18 staff members (9 of whom will then be on home leave in Europe and 3 with the Visiting Mission in Geneva). The technical staff will consist of 5 verbatim reporters (3 of whom will then be on home leave in Europe) and 10 interpreters (4 of whom will then be on home leave in Europe).

Under rental and maintenance of simultaneous interpretation equipment, provision is made for rental of equipment in Switzerland. The estimate includes cost of installation. The provision for miscellaneous expenses covers rental of dictaphones and transcribers.

The above estimates are prepared on the assumption that the budget estimates for temporary assistance in section 20, United Nations Office at Geneva, submitted by the Secretary-General in document A/903 will be approved by the General Assembly without reduction, in which case no additional funds will be needed for hiring typists for the verbatim reporters. Otherwise, provision in the amount of \$8,500 should be made for this purpose.

*Chapter II. 1950 Visiting Mission*

	\$
Original estimates (A/903).....	75,000
Recommended by the Advisory Committee (A/934) .....	50,000
Revised estimates .....	78,880



Revised estimates for this chapter have been submitted in document A/C.5/317.

*Chapter III. 1949 Visiting Mission*

	\$
Original estimates (A/903) .....	50,410
Recommended by the Advisory Committee (A/934) .....	50,410
Revised estimates .....	12,500

In view of the fact that this Visiting Mission has advanced its schedule, to begin in October 1949 instead of December 1949 as first anticipated, more funds will be needed in 1949 and consequently less for 1950.

**Document A/C.5/319**

**Revised estimates for sections 3, 3b and 20, required as a result of changes effected by the Economic and Social Council in the 1950 calendar of meetings**

[Original text: English]  
[18 October 1949]

At its ninth session, the Economic and Social Council decided to effect several changes in the calendar of meetings upon which the 1950 original budget estimates were based. These proposed changes were as follows:

1. That the eleventh session of the Economic and Social Council be held in Geneva, instead of at Headquarters.

2. That one functional Commission of the Council only, the Commission on Human Rights, meet in Geneva in 1950, instead of two, but that the duration of its session be extended to eight weeks.

3. That the Sub-Commission on Freedom of Information and of the Press hold its 1950 session in Montevideo instead of at Headquarters.

4. That the 1950 session of the Economic Commission for Latin America be held also in Montevideo, instead of in Santiago.

These proposals entail a revision of the estimates submitted to the Fifth Committee for sections 3, 3b and 20 of the 1950 budget. They also result in a modification of the total miscellaneous income previously anticipated for 1950.

Their financial implications are as follows:

1. *Holding of the eleventh session of the Economic and Social Council in Geneva*

The additional costs arising from the proposal of the Council to hold its eleventh session in Geneva are estimated as follows:

	\$
(a) Travel and <i>per diem</i> of headquarters staff .....	60,000
(b) Temporary assistance for the Geneva office .....	35,000
(c) Communications .....	2,000
(d) Freight, cartage and express.....	500
	97,500

Elimination of the provision made in the original estimates for local transportation for a session at Headquarters .....

4,140

NET ADDITIONAL COST 93,360

This figure is slightly below the total appropriated by the General Assembly for the 1949 Geneva session of the Council which, as a result

of the grossing up of the salaries of temporary assistance, amounted to \$95,000.

The amount required for travel and *per diem* of headquarters staff provides for 47 substantive staff and 22 interpreters. This is considered a minimum for servicing the plenary sessions and the Committees of the Council. It has been assumed, however, that out of the above total, 13 staff members might be found from among those on home leave at that time in Europe.

Similarly, whereas the cost of the required additional 150 temporary staff including overtime is estimated at \$55,000, a provision of \$35,000 only has been made in the estimate. In doing so, however, it is assumed that the estimate submitted by the Secretary-General for temporary assistance for section 20 at Geneva will be approved by the General Assembly without reduction.

The total of \$93,360 would be distributed as follows:

	\$
Section 3. The Economic and Social Council, Commissions and Committees.....	55,860
Section 20. United Nations office at Geneva .....	37,500
	93,360

It is to be noted that, out of this total, a sum of \$5,000 would be refunded to the Organization under the provisions of the staff assessment scheme by the temporary staff to be recruited in Geneva.

2. *Holding of the 1950 session of the Commission on Human Rights in Geneva*

The following estimate represents the net additional cost for servicing the Commission on Human Rights in Geneva instead of at Headquarters:

	\$
(a) Travel and <i>per diem</i> of headquarters staff .....	9,660
(b) Rental and maintenance of simultaneous interpretation equipment .....	1,400
(c) Freight, cartage and express.....	250
	11,310

Elimination of the provision for local transportation for the session at Headquarters... 3,300

NET ADDITIONAL COST 8,010

It is calculated that a minimum of 11 staff members, the travel and *per diem* expenses of whom are estimated at \$11,820, would be required to service the Commission's session at Geneva. However, the estimate for travel and *per diem* of headquarters staff has been reduced by an amount of \$2,160 (the round-trip travel cost of 3 staff members at \$720 each) on the assumption that this staff may be found from those on home leave at that time in Europe.

Temporary assistance at an estimated cost of \$1,600 would also be needed for the Commission's session but it is expected that this amount could be absorbed from the temporary assistance budgeted for section 20, United Nations Office at Geneva.

The total cost of \$8,010 shown above, however, would be more than compensated by the deletion of the provision made under chapter XVI of section 3 of the original estimates for the cost of holding two Commission sessions in Geneva. The amount of \$10,060 recommended by the Advisory Committee for this chapter can now be entirely

dispensed with. As a result, the proposals of the Council concerning meetings of its functional commissions in Geneva will entail a saving of \$2,050 on section 3 of the original 1950 budget estimates.

3. *Holding of the 1950 session of the Sub-Commission on Freedom of Information and of the Press in Montevideo*

Selection of Montevideo as the meeting place for the 1950 session of the Sub-Commission on Freedom of Information and of the Press, would not result in additional expenses for the United Nations, since the Uruguayan Government has indicated its agreement to bear the cost which will be incurred over and above the cost of holding the session at Lake Success. The additional expenses in this connexion to be borne by the Uruguayan Government are estimated at \$30,110, as follows:

	\$
(a) Travel of members .....	16,790
(b) Subsistence of members .....	6,240
(c) Travel and <i>per diem</i> of headquarters staff .....	19,830
(d) Rental and maintenance of simultaneous interpretation equipment .....	1,560
(e) Freight, cartage and express.....	500
(f) Communications etc. ....	250
(g) Contractual printing .....	1,730
	<u>46,900</u>
Provision included in the original budget estimate .....	16,790
	<u>TOTAL 30,110</u>

In working out this estimate, it has been assumed that the session of the Sub-Commission would last for three weeks, that 16 staff members would be required from Lake Success, and that the third session of the Economic Commission for Latin America will also be held at Montevideo, on the invitation of the Uruguayan Government, immediately following the session of the Sub-Commission.

The revised estimate does not include the cost of local temporary assistance, local transportation, rental of buildings for the meeting of the Sub-Commission and for the secretariat offices, as these services are to be provided by the Uruguayan Government in local currency in addition to their contribution towards the additional dollar expenditure of \$30,110 mentioned above.

For the sake of clarity, it is proposed that, as was done for the meeting of the Commission on

the Status of Women which was held in Beirut early this year, the estimate for chapter V of section 3 be approved at \$46,900 and that the contribution of the Uruguayan Government toward these expenditures (\$30,110) be treated as miscellaneous income.

4. *Holding of the third session of the Economic Commission for Latin America in Montevideo*

Acceptance of Montevideo as the meeting place of the third session of the Economic Commission for Latin America would not result in additional expenses for the United Nations since the Uruguayan Government has indicated its agreement to bear the costs which will be incurred over and above the cost of holding the session at the Commission's Headquarters. The additional expenses in this connexion are estimated as follows:

	\$
(a) Travel and subsistence of staff.....	24,180
(b) Rental and maintenance of simultaneous interpretation equipment .....	1,560
(c) Freight, cartage and express.....	500
(d) Communications .....	300
(e) Contractual printing .....	5,880
	<u>32,420</u>
Provision included in the original budget estimates .....	28,880
	<u>NET 3,540</u>

In working out this estimate, it has been assumed that 26 staff members (14 from Lake Success and 12 from Santiago) would be required to service the Commission. No provision has been made for local temporary assistance, local transportation, rental of premises for the Commission meetings and for the secretariat offices, as these services are to be provided by the Uruguayan Government in local currency in addition to the additional dollar expenditure of \$3,540 mentioned above.

For the sake of clarity, it is proposed that, as for the session of the Sub-Commission on Freedom of Information, the estimate of chapter III of section 3b be approved at \$32,420 and that the contribution of the Uruguayan Government toward these expenditures (\$3,540) be treated as miscellaneous income.

As a result of the above changes, the 1950 budget estimates for sections 3, 3b, 20 and the estimates for miscellaneous income are to be revised as follows:

	<i>Recommended by the Advisory Committee (A/934)</i>	<i>Revised estimates</i>	<i>Present supplementary estimates</i>	<i>Revised totals</i>
	\$	\$	\$	\$
Section 3. Economic and Social Council, Committees and Commissions .....	305,000	290,390 <sup>a</sup>	83,920	374,310 <sup>a</sup>
Section 3b. Regional economic commissions.....	50,020	50,020	3,540	53,560
Section 20. United Nations office at Geneva.....	4,066,050	4,256,600 <sup>b</sup>	37,500	4,294,100
1950 miscellaneous income .....	4,946,490	4,946,490 <sup>c</sup>	38,650	4,985,140 <sup>c</sup>

<sup>a</sup> Does not include any provision for a 1950 session of the Fiscal Commission, as no funds for this session were approved by the Fifth Committee in its first reading of the 1950 budget estimates. Provisions for contractual printing are included as reduced by the Advisory Committee, but reference should be had to the recommendations of the Secretary-General concerning contractual printing, in document A/C.5/316.

<sup>b</sup> As recommended by the Secretary-General (A/C.5/310).

<sup>c</sup> To be eventually increased if provisions for established posts and temporary assistance are approved over and above those recommended by the Advisory Committee.

**Document A/C.5/320**

**Section I, chapter IV, International Law Commission: letter dated 19 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[19 October 1949]

At the request of Mr. Lachs, Chairman of the Sixth Committee, I am transmitting to you the following text of a resolution adopted by the Sixth Committee on 18 October 1949:

*"The Sixth Committee,*

*"With a view to considering the amendment of article 13 of the Statute of the International Law Commission;*

*"Approving the point of view expressed by that Commission in paragraph 42 of its report concerning the emoluments of its members and of its rapporteurs,*

*"Requests the Fifth Committee to study the observations of the International Law Commission on this subject, bearing in mind the importance of the work of the Commission, the high qualifications of its members and the manner of their election; and to address its recommendations to the Sixth Committee as soon as possible."*

I should be grateful if you would bring this resolution to the attention of your Committee and report thereon to the Sixth Committee.

(Signed) Carlos P. RÓMULO

**Document A/C.5/321**

**Supplementary estimates for section 15, Information Centres**

[Original text: English]  
[20 October 1949]

In accordance with the request of the Fifth Committee, estimates are herewith submitted for (1) an Information Centre in Liberia, (2) an Information Centre in East Africa.

The anticipated costs for these Centres, as detailed in the attached annex, will amount to \$37,660 and \$34,790, respectively, for 1950.

It is emphasized that these estimates are of a tentative nature owing to the uncertainty of many factors and the impossibility as yet of making inquiries on the spot.

The estimates, however, have been worked out on the basis of experience gained in areas of similar size and in the anticipation of receiving from the authorities in the regions assistance of the same nature and degree as is received from the authorities and local organizations in other regions where Centres are already functioning.

It has been assumed that the Information Centre located in Monrovia, Liberia, would cover territories in West and Equatorial Africa in accordance with agreements to be reached with the appropriate authorities. The estimates provide for two information officers (one at grade 16, one at grade 13) and one secretary, grade 6. Two

information officers are included because the number of individual territories to be covered and the variety of languages and levels of development of the inhabitants of these territories will require much travel, a large variety of different approaches and a consequent diversification of types of material to be prepared.

It is also necessary to provide a somewhat larger figure for communications than in the case of other Centres, as it is anticipated that this will be one of the major difficulties with which the Centre will have to contend. It remains, for instance, to be investigated how far the Centre would be able to monitor broadcasts from Headquarters or Geneva.

The figures submitted are for a period of ten months, based on the assumption that the Centre will be opened on 1 March 1950.

The Centre to be located in East Africa would cover East African territories. No specific location can be proposed at this stage, pending negotiations and subsequent agreement with the appropriate authorities. The staff proposed comprises two officers (one information officer at grade 16, one information officer at grade 13) and one secretary, grade 6.

The figures submitted are for a period of nine months, based on the assumption that the Centre will be opened on 1 April 1950.

Expenses in connexion with these new Centres cannot be absorbed within the amounts approved by the Fifth Committee on the first reading of the budget estimates for section 21, on the basis of the recommendations of the Advisory Committee on Administrative and Budgetary Questions as agreed upon by the Secretary-General. It was mentioned in the Fifth Committee that the above expenses could be met out of the savings that may result from devaluation in existing Centres. Although such savings will clearly contribute towards the total of the sums proposed, the question of savings due to currency revaluation will be presented on an over-all basis, and the Secretary-General feels that they should not be taken into account in connexion with these additional expenditures.

An amount of \$4,600 under the Staff Assessment Plan will be reflected on the estimates for miscellaneous income.

ANNEX

UNITED NATIONS INFORMATION CENTRES		
Section 21	Liberia,	East
	West Africa	Africa
	\$	\$
Chapter I. Salaries and wages:		
Established posts (gross salaries) . . . . .	16,970	15,270
Temporary assistance . . . . .	500	400
Casual labour . . . . .	1,500	1,500
Overtime . . . . .	100	100
Chapter II. Common staff costs:		
Travel and removal expenses of staff and dependants . . . . .	1,200	1,200
Installation and termination allowances and grants . . . . .	830	830
Contributions, Staff Pension Fund..	—	—
Children's allowances, education grants and related travel . . . . .	160	130
Expatriation allowances . . . . .	400	360

Chapter III. Other expenses:		
	\$	\$
Travel on official business.....	2,500	1,800
Travel on home leave.....	—	—
Communication services.....	2,800	2,800
Postal services.....	1,400	1,200
Air freight.....	500	500
Other freight, cartage and express	300	300
Photographic and motion picture		
supplies and services.....	600	600
Rental and maintenance of premises		
and equipment (including		
utilities).....	1,800	1,800
Stationery and office supplies.....	800	800
Supplies for internal reproduction..	300	300
Rental and maintenance of trans-		
portation equipment.....	—	—
Miscellaneous supplies and con-		
tractual services.....	1,000	900
Chapter IV. Permanent equipment:		
Office furniture, fixtures and equip-		
ment.....	2,400	2,400
Library books, periodicals and maps	400	400
Transportation equipment.....	—	—
Radio, photographic and motion		
picture equipment.....	1,200	1,200
TOTALS	37,660	34,790

### Document A/C.5/322

#### Observations on section 20, United Nations Office at Geneva

[Original text: English]  
[24 October 1949]

A general policy statement has been requested on the use of the United Nations Office at Geneva.

As to the use being made at present of the Geneva office, a description of it can be found in the introduction to section 20 of the budget estimates (A/903, page 177). Moreover, the functions of the office are outlined in the Secretary-General's Bulletin No. 82, Rev.1 (August 1949) as follows:

"1. The European office of the United Nations comprises all the elements of the United Nations Secretariat established at Geneva.

"2. The functions of the office shall include the following:

"(a) To serve as a centre for United Nations meetings in Europe;

"(b) To serve as the headquarters for (i) the Economic Commission for Europe; (ii) the Narcotic Drugs Supervisory Body; (iii) the Permanent Central Opium Board; and such other United Nations bodies as the Secretary-General may decide;

"(c) So far as the requirements of the United Nations permit, and with the approval of the Secretary-General, to provide office space and conference facilities for specialized agencies if requested, subject to such financial and other arrangements as may be agreed; in so doing to make every effort to ensure the establishment and maintenance of common services at Geneva to the greatest possible extent."

The activities of the European office can be, broadly speaking, divided into two groups.

(1) Providing the day-to-day administrative and other services requested by United Nations

and specialized agencies' bodies established in the Palais des Nations.

(2) The servicing of conferences of Geneva-based organs as well as conferences of other organs, notably headquarters-based organs.

The requirements both in conference services and in day-to-day services of the Geneva-based organs, United Nations bodies and specialized agencies have shown an increasing tendency toward stabilization. For instance, an indication of such stabilization is the number of meetings of the Geneva-based organs, which in 1948 was 1,251, will have been about 1,120 in 1949 and is at present forecast for 1950 at 1,470.

The 1950 conference programme of meetings to be held by Geneva-based organs is as follows:

Economic Commission for Europe	29 May-10 June	} 650
Committees	Continuous	
Permanent Central Opium Board	12 June-21 June	} 70
	25 Sept.-3 Oct.	
Narcotic Drugs Supervisory Board	22 June-30 June	} 70
	4 Oct.-14 Oct.	
International Labour Organisation Conference	7 June-1 July	(400) <sup>1</sup>
World Health Organization:		
Assembly	8 May-27 May	} 560
Executive Board	16 Jan.-4 Feb. Autumn	
Committees	Continuous <sup>2</sup>	
International Refugee Organization	Not fixed <sup>2</sup>	80
General Agreement on Tariffs and Trade Contracting Parties	23 Feb.-6 April	110

TOTAL 1,470

(not including ILO)

<sup>1</sup> ILO will only use meeting rooms of the Palais des Nations.

<sup>2</sup> Miscellaneous, including meetings not fixed.

The workload of the Geneva-based organs would appear to be approximately a normal one for the present staff at Geneva, and has served as a basis for the preparation of the 1950 budget. On the other hand, there are at the moment 440 additional meetings of headquarters-based organs planned to be held at the Geneva office as a consequence of decisions made by the competent bodies. They are as follows:

Economic and Social Council	3 July-16 Aug.	170
Commission on Human Rights	27 Mar.-20 May	125
Trusteeship Council	23 Jan.-25 Mar.	85
Visiting Mission to West Africa	Jan.	—
International Law Commission	29 May-5 Aug.	50
International Civil Service Advisory Board	9 Jan.-14 Jan.	10
TOTAL		440

Since these additional meetings will require extra recruitment, the impact of such visiting conferences reflects itself mainly in expenses for temporary assistance in the Geneva budget. Moreover, provision must be made in other sections of the budget for the staff to be detailed from headquarters.

A further stabilization of the conference programme in Geneva must be confined to the category of visiting conferences.

To set a long-term pattern for their sessions to be held in Geneva, it will be necessary to determine which of the headquarters-based organs, if any, will have regularly one or more sessions each year at the European office.

A decision to return the sixth session of the Trusteeship Council and the eleventh session of the Economic and Social Council from Geneva to headquarters in 1950 would result in the following estimates:

<i>Trusteeship Council:</i>	\$
1. Saving mainly in temporary assistance, Geneva budget .....	10,000 <sup>a</sup>
2. Saving in additional expenses set out in document A/C.5/318 .....	44,900
3. Less Headquarters expenses, local transportation only, \$2,400 .....	2,400
4. Total saving .....	52,500 <sup>a</sup>
<i>Economic and Social Council:</i>	
1. Saving mainly in temporary assistance, Geneva budget .....	30,000 <sup>a</sup>
2. Saving in additional expenses set out in document A/C.5/319 .....	97,500
	127,500
3. Less Headquarters expenses, local transportation only, \$4,140 .....	4,140
4. Total saving .....	123,360

<sup>a</sup> The original budget estimate for Geneva was based upon an average temporary assistance budget of \$20,000 each for four large conferences. A reasonable proportionate distribution between the Economic and Social Council and the Trusteeship Council would be as shown.

**Document A/C.5/323**

**Revised estimates for section 17, Common staff costs**

[Original text: English]  
[21 October 1949]

1950 original budget estimates (A/903) ..	\$ 3,948,550
Advisory Committee's recommendations (A/934) .....	3,827,000
Secretary-General's revised proposal ..	3,888,000
1949 appropriation .....	4,502,900
1948 expenditure (net) .....	4,502,571

In its second report of 1949 to the General Assembly, the Advisory Committee on Administrative and Budgetary Questions recommended reductions in the 1950 estimates for section 17, Common staff costs, totalling \$121,550, as a result of proposed reductions of new posts in sections 10 to 16. In the course of its first reading of the 1950 budget estimates, the Fifth Committee partially restored some of the reductions in the above sections. In consequence, the amount proposed by the Advisory Committee on Administrative and Budgetary Questions for section 15 of the 1950 budget should be increased by \$61,000, as follows:

	\$
Travel and removal expenses of staff and dependants .....	37,500
Daily living allowances and installation grants .....	18,900
Rental allowances .....	4,600
TOTAL	61,000

The following table is a comparison, item by item, between the original 1950 estimates, the estimates recommended by the Advisory Committee and the estimates now recommended by the Secretary-General for the section:

	<i>1950 original estimates</i>	<i>Recommended by the Advisory Committee</i>	<i>Restorations requested</i>	<i>Totals now recommended</i>
Chapter I. Recruitment and initial organization costs:	\$	\$	\$	\$
(i) Travel and removal expenses of staff and dependants .....	438,500		37,500	401,000
(ii) Daily living allowances and installation grants ..	141,750		18,900	123,300
(iii) Termination pay and commutation of annual leave .....	180,000		—	180,000
(iv) Reimbursement for national income taxation ..	—		—	—
(v) Local staff transportation .....	32,500		—	32,500
(vi) Rental allowances .....	410,000		4,600	405,400
(vii) Losses on housing projects .....	28,000		—	28,000
TOTAL	1,230,750	1,109,200 <sup>a</sup>	61,000	1,170,200
Chapter II. Staff benefit costs .....	2,632,000	2,632,000	—	2,632,000
Chapter III. Staff training and welfare .....	85,800	85,800	—	85,800
TOTALS	3,948,550	3,827,000	61,000	3,888,000

<sup>a</sup> Following a global reduction of \$121,550.

*Note:* The decisions taken by the Fifth Committee on the reductions in established posts and temporary assistance recommended by the Advisory Committee will also result in an increase of the amount that will accrue under assessments on salaries and allowances of staff. It is not possible to provide a definite figure in

this respect as long as the Fifth Committee has not acted on the estimates for Geneva. However, on the basis of the decisions already taken by the Committee, it is felt that the estimates of the Advisory Committee for miscellaneous income for 1950 are to be increased by approximately \$70,000.

**Document A/C.5/324**

**Revised estimates for sections 22 and 23, Regional Economic Commissions, required as a result of decisions taken by the Economic and Social Council at its ninth session**

[Original text: English]  
[21 October 1949]

	Section 22 \$	Section 23 \$
Original budget estimates (A/903) .....	691,900	464,500
Advisory Committee recommendations (A/934) .....	598,850 <sup>1</sup>	450,500 <sup>1</sup>
Supplementary estimates now requested .....	88,000	75,000
Revised estimates .....	686,850	525,500

<sup>1</sup> The figures recommended by the Advisory Committee for sections 22 and 23 have been increased by \$150 and \$1,000 respectively following the decision made by the Fifth Committee to consolidate the various reductions by the Advisory Committee in a new section 28 of the 1950 budget.

The Fifth Committee was provided, in section III of document A/C.5/306, with all indication of the anticipated costs in 1950 resulting from resolutions adopted by the Economic and Social Council at its ninth session. Part of the additional costs have been already covered in document A/C.5/319.

This statement sets out the additional costs of implementing decisions of the Economic and Social Council regarding the activities of the three regional economic commissions, and supplements sections 22 and 23 of the 1950 budget estimates.

**1. Economic Commission for Europe**

By resolution 232 (IX), the Economic and Social Council took note "of the regular annual report submitted by the Economic Commission for Europe and of the views expressed during the discussions at the fourth session of the Commission" and approved "the establishment of the Committee on the Development of Trade and of the Committee on Agricultural Problems within the framework of the Economic Commission for Europe".

The annual cost of provision of administrative and secretarial assistance for the Committee on Agricultural Problems of common concern to the Food and Agriculture Organization and to ECE is estimated at \$11,740. The budget estimates for 1950 did not make provision for these costs.

However, should the proposals of the Secretary-General concerning section 20 of the budget

estimates (A/C.5/310) be approved, the Secretary-General will endeavour to absorb these additional costs.

**2. Economic Commission for Asia and the Far East**

By resolution 233 A (IX), the Economic and Social Council took note of the annual report of the Economic Commission for Asia and the Far East. This report covered the decisions taken by the fourth session of the Commission as well as the report of the Committee of the Whole. The Council has indicated its desire that the work programme included in the report be initiated in 1949.

The work programme for 1950 based upon these decisions requires additional responsibilities for the secretariat and additional staff classified as follows:

- (a) Projects covered by the resolution on iron and steel (E/1329, page 97), the resolution on coal, power, alcohol and chemical fertilizers (E/1329, page 99) and the resolution on inland transport (E/1329, page 101)
  - 2 additional professional posts at grade 16
  - 1 additional professional post at grade 14
  - 2 additional secretarial posts (one at grade 6 and one at grade 5)
  - TOTAL 5 posts (Industry Unit)
- (b) Projects covered by the resolution on financial institutions (E/1329, page 102), trade with Japan and dollar shortage (E/1329, page 103), and the resolution on travel facilities (E/1329, page 105)
  - 3 additional professional posts (at grades 16, 15 and 14 respectively)
  - 1 additional secretarial post (at grade 4)
  - TOTAL 4 posts (Trade Unit)
- (c) Additional research work resulting from the increased demand for specific analyses and studies
  - 1 additional professional post at grade 14
  - TOTAL 1 post (Research Unit)
- (d) Additional clerical work resulting from the expansion of the activities of ECAFE
  - 2 additional clerical posts at grade 5
  - 1 additional clerical post at grade 4
  - TOTAL 3 posts (Administrative and Conference Services)

The total costs during 1950 of these additional 13 posts are estimated at \$88,000 (\$73,300 for salaries and \$14,700 for common staff costs).

As a result, the revised total requirements for 1950 for section 22 would stand as follows:

	Original estimates (A/903) \$	Recommendations of the Advisory Committee (A/934) \$	Supplementary estimates required \$	Revised estimates \$
Section 22. Economic Commission for Asia and the Far East:				
Chapter I. Salaries and wages .....	336,900	324,900	73,300	398,200
Chapter II. Common staff costs .....	83,500	79,820	14,700	94,520
Chapter III. Other expenses .....	93,500	90,130	—	90,130
Chapter IV. Permanent equipment .....	8,000	4,000	—	4,000
Chapter V. Bureau of Flood Control.....	100,000	100,000	—	100,000
TOTALS	621,900	598,850	88,000	686,850

### 3. Economic Commission for Latin America

By resolution 234 A (IX), the Economic and Social Council took special note of the work programme of the Commission based on the resolutions adopted by the second session. The Council has indicated its desire that the work programme included in the report be initiated in 1949.

The work programme as laid out by the Economic Commission for Latin America during its second session proposes:

(a) A meeting of trade experts at Santiago in the early part of 1950, the estimated costs of which are:

	\$
Travel of one expert from each member country .....	17,400
Per diem for 24 experts for 20 days at \$20 a day .....	9,600
TOTAL	27,000

(b) A series of studies on the following subjects:

(i) The composition and direction of the foreign trade of the Latin-American countries;

(ii) Elaboration of the second annual economic survey;

(iii) Cyclical fluctuations and their nature in Latin America;

(iv) Economic, financial and legal conditions for investments in Latin-American countries;

(v) Activities in the field of agriculture and forestry;

(vi) Transport problems of Latin America.

The Secretary-General recognizes that experts in the fields required to be studied are scarce, and that it may well be found that their whole-time service cannot be secured for more than a brief period. In consequence, it is planned to strengthen the existing staff by securing expert advice on a consultant basis.

Studies (iv) (v) and (vi) above, requiring the engagement of five consultants for 100 days at \$40 per day plus related travel and *per diem* can be absorbed within the provision already made in the budget estimates for section 22.

To carry out studies (i) (ii) and (iii) will require the engagement of ten consultants on the same terms as above at an estimated cost of \$48,000.

The total costs during 1950 are estimated therefore at \$75,000.

As a result, the revised total requirements for 1950 for section 22 would stand as follows:

	Original estimates (A/903)	Recommendations of the Advisory Committee (A/934)	Supplementary estimates required	Revised estimates
	\$	\$	\$	\$
Section 23. Economic Commission for Latin America:				
Chapter I. Salaries and wages .....	303,000	303,000	75,000	378,000
Chapter II. Common staff costs .....	65,000	60,500	—	60,500
Chapter III. Other expenses .....	85,000	80,500	—	80,500
Chapter IV. Permanent equipment .....	11,500	6,500	—	6,500
TOTALS	464,500	450,500	75,000	525,500

### Document A/C.5/325

#### Section 1, chapter IV, International Law Commission: emoluments of members and rapporteurs

[Original text: English]  
[21 October 1949]

The President of the General Assembly transmitted to the Fifth Committee a letter, dated 18 October 1949 (A/C.5/320), drawing its attention to a resolution adopted by the Sixth Committee at its 168th meeting held on 18 October 1949.

This resolution requests the Fifth Committee to study and review the emoluments of the members and the rapporteurs of the International Law Commission, bearing in mind the importance of the work of the Commission, the high qualifications of its members and the manner of their election, and to address its recommendation to the Sixth Committee as soon as possible.

The Secretary-General points out that from the nature of their duties, namely the performance of research and drafting work in between sessions, the payment to the rapporteurs might be made logically on a fixed-fee basis as a research grant, the amount of the fee to be determined by the Secretary-General in consultation with the Chairman of the International Law Commission. Assuming that the average fee per rapporteur

would be approximately \$2,000, total costs for 1950 can be estimated at \$10,000.

As to the remuneration of members of the Commission, the following alternatives are possible:

(1) To increase payments for members of the Commission, thus establishing an exception for this group as compared with such other groups as expert commissions of the Economic and Social Council. The Secretary-General would hesitate to take such action because it might establish a precedent for other commissions.

(2) As suggested by the Chairman of the International Law Commission in his statement to the Sixth Committee, to compare, for purposes of remuneration and subsistence, the members of this Commission to *ad hoc* judges of the International Court of Justice who receive 120 florins per day as a fee while exercising their functions and 60 florins per day as subsistence allowance. At the current rate of exchange, this would correspond to an amount of \$31.60 per day for the fee and \$15.80 for subsistence allowance. For reasons of administrative convenience, the total amount of the fee and subsistence allowance may be adjusted at \$50 (fee at \$30 and subsistence allowance at \$20).

The comparison between the present system of remuneration and the system outlined in paragraph 2 above is as follows:

	<i>Proposed system</i>	<i>Present system of subsistence allowance at \$20 per day</i>	<i>Difference</i>
15 members of the Commission:	\$	\$	\$
(a) Fee for 60 days at \$30.....	27,000	23,000	26,500
(b) Subsistence—75 days at \$20.....	22,500		
5 rapporteurs .....	10,000	5,000	5,000
TOTALS	59,500	28,000	31,500

It is pointed out, however, that the Advisory Committee in its second report of 1949 recommended a reduction of \$5,500 to be applied to the item for subsistence allowances for members of the Commission. The difference between the two estimates would therefore be \$37,000.

## Document A/C.5/329

### Tax equalization—Staff Assessment Plan

[Original text: English-French]  
[26 October 1949]

At its 159th plenary meeting on 18 November 1948, the General Assembly adopted resolution 239 (III), Tax Equalization—Staff Assessment Plan. The basis of this resolution was a report of the Fifth Committee,<sup>1</sup> in which request was made that the Secretary-General submit a report on the subject of tax equalization to the fourth session of the General Assembly.

#### 1. Summary of provisions of resolution 239 (III)

The effect of resolution 239 (III) was:

(a) To establish a plan of assessments comparable to national income taxes on all salaries, wages and certain allowances of staff members of the United Nations;

(b) To provide simultaneously for conversion of the prevailing net rates of pay to gross rates.

In addition, the resolution:

(c) Directed the Secretary-General:

(i) "To provide in all future personnel contracts for the payment of salaries on a gross basis, without provision for reimbursement of national income taxes;

(ii) "To replace all existing personnel contracts, except indeterminate contracts and contracts for a fixed term, with contracts providing for the payment of salaries on a gross basis, without provision for reimbursement of national income taxes;"

(d) Requested Members "which have not acceded to the Convention on Privileges and Immunities of the United Nations or which have acceded to it with reservations as to its section 18 (b), take the necessary action, legislative or other, to exempt their nationals employed by the United Nations from national income taxation with respect to their salaries and emoluments paid to them by the United Nations, or in any other manner to grant relief from double taxation to such nationals"; and

(e) Authorized the Secretary-General:

(i) "To reimburse staff members for national income taxes paid by staff members in respect of payments received from the United Nations dur-

ing 1949" (in addition to 1946, 1947 and 1948 previously authorized); and

(ii) "To withdraw funds from the Working Capital Fund for this purpose if such reimbursements are necessary in 1949."

#### 2. Installation of Staff Assessment Plan and adjustment of contracts

In accordance with the directive concerning contracts (item 1 (c) (i), above), the Secretary-General has, since the installation of the Plan at the beginning of 1949, followed the practice of providing in personnel contracts for payment of salaries on a gross basis. In accordance with a previous directive of the General Assembly (resolution 160 (II)), no provision for reimbursement of national income taxes has been included in personnel contracts entered into since November 1947.

In accordance with the further directive concerning contracts (item 1 (c) (ii), above), all continuing personnel contracts, except indeterminate contracts and contracts for a fixed term, were, with the installation of the Plan, amended to provide for payment of salaries on a gross basis without provision for reimbursement of income taxes. Fixed-term appointments are also being adjusted in this manner as they expire where the engagement of the staff member is to be extended.

Finally, in accordance with the provisions of the resolution, the Plan has been applied to staff holding continuing fixed-term contracts and indeterminate contracts without specific adjustment of the formal contracts.

#### 3. Application of the Staff Assessment Plan to the salaries of the Judges, the Registrar, and members of the staff of the Registry of the International Court of Justice

Since this question concerns the level of the estimates of the International Court of Justice for 1950, a separate report has been submitted under that heading (A/C.5/303).

#### 4. Application of the Plan to short-term and locally recruited staff members

Resolution 239 (III) makes limited provision for exemption of short-term staff from the Staff Assessment Plan if all the following conditions apply:

"(i) The recipient is employed for a period not exceeding ninety days during the calendar year;

"(ii) The payments made to the recipient do not exceed 250 dollars per month;

"(iii) The recipient is not a person to whom both sections 17 and 18 (b) of article V of the Convention on the Privileges and Immunities of the United Nations apply" (i.e., his salary is subject to national income tax).

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Annex to the Plenary Meetings, document A/703.*



In practice, the provisions of the Plan have been applied to short-term staff, including consultants, on the same terms as for longer-term staff. No appreciable difficulties have been encountered except in respect of application of the Plan to a relatively minor segment of the staff, namely, stenographic and clerical assistance and manual workers paid at locally prevailing rates in the smaller offices and missions. In order to alleviate this problem in 1949 it has been found expedient to provide by administrative action for exemption from the Plan of this type of staff earning less than \$1,200 per annum.

In the smaller offices and missions, the policy is to restrict to the practical minimum the staff engaged on purely local financial and accounting functions. On the other hand, suitable application of the Plan to staff engaged at locality rates for these small offices and missions depends upon intricate administrative arrangements involving the local income tax provisions, in some cases local law governing rates of wages and conditions of employment, and finally the provisions of the Staff Assessment Plan. Another important factor in the case of missions is the shifting of the site of operations and administration.

The report of the Committee of Experts on Salary, Allowance and Leave Systems, which will be distributed at a later date, confirms the view of the Secretary-General that staff engaged at local prevailing rates at these smaller offices should be exempted from the provisions of the Plan, and where exemption from income tax is available, the salaries should be adjusted accordingly.

Occasions arise in addition, particularly at Headquarters, when it is most economical to engage one or more manual workers for a few days at locally prevailing hourly rates for minor alterations or construction work. In these cases, likewise, which involve a total of perhaps \$5,000 gross payments of wages a year for all such workers, it is deemed expedient to pay gross rates and terminate the Organization's administrative responsibility.

The Secretary-General accordingly recommends that limited flexibility of administration of the Staff Assessment Plan be provided by adjustment of resolution 239 (III) in accordance with annex A attached. It will be observed that provision is made for variation of the \$200 and \$100 credits<sup>1</sup> provided by the Plan when this is deemed expedient for staff engaged at locality rates. This is in line with the similar provision made by the staff regulations in regard to payment of children's allowances.

##### 5. Dependency credits for children

By article 1 of the Staff Assessment Plan (resolution 239 A (III)), all salaries, wages, overtime and night differential payments, cost of living adjustments (or differentials) and the allowance for dependent children were made subject to assessment. Article 5 provides "that notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of the

exemption to be granted for the calendar year beginning 1 January 1949 shall be 200 dollars for each child."

The effect of these two articles is that for 1949, children's allowances have been excluded from assessment under the Plan and paid separately from the Plan.

In making their recommendations for 1949, the Committee of Tax Experts<sup>2</sup> observed that as other reliefs<sup>3</sup> had been given by way of a credit against the tax assessment, the relief for children should follow the same pattern; and that, accordingly, the method of relief in article 5 (by an exemption rather than a credit) had been limited to one calendar year beginning 1 January 1949, in order that this problem might be reconsidered during the general review of salaries and allowances which had been proposed for 1949.

Extensive investigation of the possibilities of incorporation of the allowance for children within the framework of the Plan as a credit against assessment has disclosed that serious technical and administrative difficulties and complications would arise from adopting this procedure. The report of the Committee of Experts on Salary, Allowance and Leave Systems, which, as aforesaid, will be distributed at a later date, concurs in this conclusion and recommends that the children's allowance should be excluded from assessable income under the provisions of the Staff Assessment Plan, and continue to be paid as a separate allowance as at present, as serving a general social rather than a specifically economic purpose. It is proposed accordingly that article 5 of resolution 239 (III) be amended as follows:

(a) To delete the reference to the calendar year beginning 1 January 1949; and

(b) To provide for exemption in the amount of the children's allowance actually paid, whether this is at the rate of \$200 a year or another rate.<sup>4</sup>

In connexion with the latter point, the resolution has been interpreted as designed to exempt from assessable income the actual amount of children's allowance paid and included under assessable income, whether paid and included as assessable income at the \$200 rate, or at another rate actually in pay in accordance with the provisions of the relevant staff regulations.

##### 6. Accession of Members to the Convention on Privileges and Immunities or other action by Members to provide exemption from national income taxation or relief from double taxation

A separate report<sup>5</sup> has been submitted concerning the privileges and immunities of the United Nations. In summary, twenty-six Members had not, at 22 September 1949, acceded to the Convention, while in two cases where accessions had been deposited, reservation had been taken as to section 18 (b) regarding exemption from national income taxation. Thirty-three Members had at 22 September 1949 deposited with the United Nations their accessions to the Convention. A list showing the status of Members in this regard at 22 September 1948 is attached as annex B.

<sup>1</sup> For married status \$200; for other dependants \$100.

<sup>2</sup> See annex A.

<sup>3</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Sixth Committee*, documents A/940 and A/940/Add.1.

<sup>4</sup> For married status \$200; for other dependants \$100.

<sup>5</sup> Committee of Tax Experts to the Fifth Committee at the third regular session of the General Assembly.

In addition, three Members had as at the same date formally notified the Secretary-General of action taken to exempt the emoluments paid United Nations staff members from national income taxation. Details of these notifications are also shown in annex B.

7. *Calculation of contributions and benefits under the Joint Staff Pension Fund on net salaries*

Paragraph 4 of resolution 239 B (III) provides:

"That the contributions by the staff member and the United Nations to the Joint Staff Pension Fund or Provident Fund shall continue to be made provisionally at the net salary rates in effect for each grade and step at 31 December 1948."

In making this recommendation, the Committee of Tax Experts made the following observation in their report to the Fifth Committee:

"... The word *provisionally* has been added with the idea that the Secretary-General would be requested to ask the Staff Benefit Committee to review this problem to see whether contributions should be made in 1950 on the basis of gross salaries instead of net. . . ."<sup>1</sup>

This suggestion has been duly considered by the Staff Pension Committee. The Committee reached the conclusion "that it was not appropriate for the time being to formulate precise recommendations on the question raised", and that "the time is not ripe to alter the principles determining the rate of salary to be considered pensionable".

The Committee felt, however, "that this question did raise very important considerations bearing on the extent of the social security which the Fund should provide for active and retired staff members". These considerations have been advised to the Secretary-General by the Chairman of the Staff Pension Committee in a letter dated 28 September, in which request was made that the communication be brought to the attention of the General Assembly. Accordingly, the text of the Chairman's letter is attached as annex C.

The Secretary-General concurs in the conclusion that it is not necessary to proceed for the moment to alter the principles determining the rate of salary to be considered pensionable, and would suggest that in view of the complexity of the considerations involved, and the forthcoming actuarial valuation of the Staff Pension Fund as at 31 December 1949, the problem be further studied during the coming year and a report submitted on this question to the fifth regular session of the General Assembly.

8. *Reimbursement of 1949 income taxes and drawings for this purpose from the Working Capital Fund*

No reimbursement of 1949 income taxes has yet been made, and accordingly, no drawings have been made to date for this purpose from the Working Capital Fund as authorized by resolution 239 D (III).

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Annex to the Fifth Committee*, document A/C.5/239, paragraph 20.

Reimbursements of income tax accruing in respect of payments to staff members during the financial year 1949, including state income taxes, can be met out of existing appropriations for 1949. In regard to state income taxes, detailed reference to which is made in item 9 below, the reimbursement provided for out of 1949 appropriations will cover the years 1946-1949.

Regarding reimbursement of income taxes on 1950 payments to staff members, it is proposed that the authority for 1949 vested in the Secretary-General by resolution 239 D (III) to draw, if necessary, on the Working Capital Fund, be extended to the year 1950; as a matter of technical drafting the proposed resolution for 1950 is framed to include, as well, authority for advances from the Working Capital Fund to cover any delayed claims for reimbursement relating to, but not effected in, prior years.

A draft resolution is attached as annex D to give effect to this extension of authority together with the amendments to resolution 239 A (III) recommended under items 4 and 5 above.

9. *Reimbursement of state and local income taxes*

The Administration's published rules for national income tax reimbursement lay down the following policy, as approved by the General Assembly in resolution 160 (II):

"In order to achieve equality among staff members' they shall be reimbursed 'for national income taxes paid on salaries and allowances received from the United Nations during the years 1946, 1947 and 1948', and during subsequent years if and as authorized by the General Assembly."

In applying this policy, the term "national income taxes" has heretofore been defined to mean income taxes levied by the staff member's national Government, excluding any taxes that may be levied by state, provincial, or local government units. This restrictive definition was decided on in 1946, when New York State income taxes were subject to an abatement of 50 per cent and before the State of New York had granted exemption from taxation on salaries and allowances paid by the United Nations to staff members who are not citizens of the United States. It then seemed both difficult and unnecessary to make a distinction between the income tax and other forms of state and local taxation. After the limited exemption had been granted by New York State, it was felt that the resultant inequality suffered by United States citizens employed at Headquarters was comparatively small. Subsequently, however, New York State income taxes were abated by only 40 per cent for 1947 and by only 10 per cent for 1948, thus increasing the inequality referred to.

The question of state income tax reimbursement has been raised frequently in the Organization. Consequently, on 24 June 1949, the Administration requested an advisory opinion from the Appeals Board. In summary, the Appeals Board unanimously found (a) that the General Assembly intended to give and in fact gave the Secretary-General the power to reimburse officials for regional and local income taxation, (b) that in not reimbursing state and local taxes the Secretary-General departed from

the General Assembly's intention in the matter of income tax reimbursement, and (c) that the views expressed in (a) and (b) apply without distinction to the reimbursement of state and local income taxes for the financial years 1946, 1947 and 1948.

The Secretary-General considers that he should accept the conclusions of the Appeals Board and extend the programme for national income tax reimbursement to cover income taxes imposed by state or local authorities as well as by the federal

<sup>1</sup> See annex E.

or central authority of a national government. The opinion of both the Legal Department and the Advisory Committee on Administrative and Budgetary Questions<sup>1</sup> supports the view of the Appeals Board that the Secretary-General has this authority. However, the Advisory Committee felt that confirmation of the Committee's view should be obtained from the General Assembly. In the absence of a contrary opinion from the General Assembly the Secretary-General proposes to amend its national income tax reimbursement rules accordingly.

#### ANNEX A

##### PROPOSED AMENDMENT OF ARTICLES 1, 4 AND 5 OF RESOLUTION 239 (III) TAX EQUALIZATION—STAFF ASSESSMENT PLAN

###### PRESENT TEXT

###### Article 1

That for each calendar year beginning after 31 December 1948, all salaries, wages, overtime and night-differential payments, cost-of-living adjustments (or differentials) and the allowance for dependent children, to whomsoever paid by the United Nations, shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles.

If, however, the recipient is a temporary staff member, exemption may be granted from such assessment if all the following conditions apply:

(i) The recipient is employed for a period not exceeding ninety days during the calendar year;

(ii) The payments made to the recipient do not exceed \$250 per month;

(iii) The recipient is not a person to whom both sections 17 and 18 (b) of article V of the Convention on the Privileges and Immunities of the United Nations apply.

###### Article 4

*Addition of sub-paragraph (e)*

###### Article 5

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted for the calendar year beginning 1 January 1949 shall be \$200 per child.

###### PROPOSED TEXT

###### Article 1

*Same*

Notwithstanding the provisions of the preceding paragraph, the Secretary-General may, where in special circumstances he deems it necessary and expedient, exempt from the assessment the salaries and other emoluments of staff engaged at locality rates, such as those serving missions of the United Nations or its smaller field offices.

###### Article 4 (e)

(e) The Secretary-General may reduce the credits provided by this article in such cases where salaries are paid at locality rates which diverge widely from the headquarters salary scales.

###### Article 5

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted shall be the amount of children's allowance in pay and included under article 1 as assessable income.

#### ANNEX B

##### PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS

1. *Members which had deposited their Instruments of Accession to the General Convention with the United Nations as at 22 September 1949:*

United Kingdom	17 September 1946
Dominican Republic	7 March 1947
Liberia	14 March 1947
Iran	8 May 1947
Honduras	16 May 1947
Panama	27 May 1947
Guatemala	7 July 1947
El Salvador	9 July 1947

Ethiopia	22 July 1947
Haiti	6 August 1947
France	18 August 1947
Norway	18 August 1947
Sweden	28 August 1947
Afghanistan	5 September 1947
Philippines	28 October 1947
Nicaragua	29 November 1947
New Zealand <sup>1</sup>	10 December 1947
Greece	29 December 1947
Poland	8 January 1948
Canada <sup>1</sup>	22 January 1948

<sup>1</sup> With reservation as to section 18 (b) of the General Convention concerning exemption from taxation of emoluments of New Zealand and Canadian nationals respectively resident in their home country.

Iceland	10 March 1948
Netherlands	19 April 1948
India	13 May 1948
Denmark	10 June 1948
Egypt	17 September 1948
Pakistan	22 September 1948
Belgium	25 September 1948
Chile	15 October 1948
Luxembourg	14 February 1949
Australia	2 March 1949
Lebanon	10 March 1949
Iraq	15 September 1949
Israel	21 September 1949

2. *Members which had not deposited their Instruments of Accession to the General Convention with the United Nations as at 22 September 1949:*

Argentina	Saudi Arabia
Bolivia	Syria
Brazil	Thailand
Burma	Turkey
Byelorussian Soviet Socialist Republic	Ukrainian Soviet Socialist Republic
China	Union of South Africa
Colombia	Union of Soviet Socialist Republics
Costa Rica	
Cuba	United States of America
Czechoslovakia	Uruguay
Ecuador	Venezuela
Mexico	Yemen
Paraguay	Yugoslavia
Peru	

3. *Members which have formally notified the Secretary-General of exemption of United Nations staff members from national income taxation:*

Argentina:	"If these persons are considered to have diplomatic status."
Turkey:	Qualified as to exemption of Turkish nationals resident in Turkey.
Yugoslavia:	No reservation indicated.

### ANNEX C

LETTER OF 28 SEPTEMBER 1949 FROM THE CHAIRMAN OF THE UNITED NATIONS STAFF PENSION COMMITTEE TO THE SECRETARY-GENERAL

In your letter of 2 September 1949, you requested the Staff Pension Committee to examine the question raised in the General Assembly resolution 239 B (III), paragraph 4, as to whether the "net salary" should continue to be regarded as "pensionable remuneration" under the Joint Staff Pension Fund. You point out that the resolution of the General Assembly provides that the "net salary" should be so regarded "provisionally" and also the fact that the Committee of Tax Experts, in its report to the Fifth Committee of the Assembly in 1948,<sup>1</sup> suggested that the Secretary-General should consult the Staff Pension Committee on this question.

The Staff Pension Committee considered this question at a meeting held on 16 September 1949. In that discussion, the Committee reached the conclusion that it was not appropriate for the time being to formulate precise recommendations on the question raised. It felt, however, that this

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Annex to the Fifth Committee*, document A/C.5/239.

question did raise very important considerations bearing on the extent of the social security which the Pension Fund should provide for active and retired staff members of the United Nations. These were fully examined in the course of that discussion.

That Committee requested me to draw these considerations to your attention.

The Committee takes note that the distinction between gross and net salaries established in resolution 239 (III) is the result of a particular set of circumstances which have necessitated a departure, no doubt transitory, from the system set up by the General Assembly for salaries of the members of the Secretariat. In the Convention on the Privileges and Immunities of the United Nations, in numerous resolutions of the General Assembly relating to the administrative régime of the Organization and in the system in force up to the beginning of 1949, only net salaries were ever contemplated or put into effect.

Similarly, net salaries have always been considered to be the pensionable salaries and this same basis has been continued provisionally by resolution 239 (III), which established gross salaries.

In view of the fact that the setting up of gross salaries is the result of transitory circumstances, the disappearance of which will restore the use of net salaries once again, or on the other hand, will give rise to the introduction of a completely new system of gross salaries, one reaches the conclusion that the time is not ripe to alter the principles determining the rate of salary to be considered pensionable. It is always better to preserve the maximum of continuity in any pension scheme.

At the same time, however, the innovation introduced by resolution 239 (III) in setting up a system of gross salaries, has unavoidably raised another question, namely that of the taxation of pensions.

As you are aware, under the existing rules, the pensions of retired staff members of the United Nations are, in their various countries, subject to income tax. The position is the same with regard to pensions paid to retired staff members of the League of Nations. This situation amounts to a glaring injustice: in determining the benefits payable under the Pension Fund, the intention was to provide retired staff members with an income which would enable them to live on an appropriate level. It was on this basis that the retiring pension at the age of 60 was fixed at the rate of one-sixtieth part of the net annual salary for each year of service, with a maximum pension of one half of the net salary. When a retired staff member is called on, in the country where he resides, to pay a heavy income tax on this pension, he no longer disposes of a net income on the level which the General Assembly intended to provide for him as necessary and just.

The position of international civil servants is therefore definitely less favourable than that of their colleagues retired from the service of their national Governments: the pensions of the latter are also subject to income tax but they were based on gross salaries.

The existence of this problem has been recognized by the General Assembly ever since the first

part of its first session; it was brought up in the Sixth Committee when that Committee was in course of drafting the Convention on the Privileges and Immunities of the United Nations. That Committee felt that the exemption of retirement pensions from income tax should not be provided for in the general convention, which dealt exclusively with the privileges necessary for members of the Secretariat while in active performance of their duties, but at the same time, it made a reservation to the effect that it would return to the examination of this matter as a separate question.

The introduction in 1949 of gross salaries suggests the possibility of another means of solving this problem. If it were decided that the gross salary should be considered to be the pensionable salary, the pensions would, from that time onward, be based on the gross salary. The levying of income tax on pensions in the different countries would cease to give rise to the injustice mentioned earlier in this letter. Retired international civil servants would simply be subject to income tax in the country of their residence at the rate of income tax in force in each country.

The Committee is well aware that the adoption of gross salaries as the basis for pensions would involve a considerable increase in the amount payable to the Fund as contributions, both on the part of the United Nations and on the part of each staff member. With regard to the additional sacrifice demanded from the Member States, the Committee would like to point out that each State would recover in the space of fifteen or twenty years, in the form of tax on the pensions of retired members of the Secretariat of the United Nations residing within its territory, a part of the supplementary contribution which it will have paid to the budget of the United Nations to complement the contribution of the staff.

So far as the staff members are concerned, their additional contribution would be compensated by the fact that their net pension after tax would be the true rate of pension intended in the constitution of the Pension Fund.

It is the opinion of the Committee that, if the General Assembly should decide to continue in the future the distinction between net and gross salaries, it would be very difficult to maintain the principle that pensions should be based on the net salary.

The budgetary estimates are based on gross salaries, contracts for employment are based on gross salaries and, in a word, international civil servants would be placed exactly on the same footing as their colleagues in their national Government services. To apply to their pensions a different basis of calculation which has the effect of leaving them insufficiently provided for, can not be the desire of the General Assembly.

To sum up, the Committee felt that the problem could be stated as follows:

If the General Assembly restores the system of net salaries, which are the salaries at present pensionable under the Pension Fund, then it will be necessary to make arrangements for the exemption of such pensions from income tax. This could be done either by means of an international convention or by means of a recommendation

made to Governments in a resolution adopted by the General Assembly.

On the other hand, if the General Assembly adopts permanently a system of gross salaries subject to tax, then it would be necessary, as in the case of national civil servants and in line with budgetary procedure and individual contracts, that these gross salaries should be the pensionable salaries.

The Staff Pension Committee has asked me to convey to you its desire that the present communication should be brought to the attention of the General Assembly. It has likewise instructed its Chairman to present, before the Fifth Committee of the General Assembly, the arguments set forth in the course of its discussion of this matter.

(Signed) R. LEBEAU

## ANNEX D DRAFT RESOLUTION<sup>1</sup>

### A

#### *The General Assembly*

*Resolves* that articles 1 to 7 of part A of resolution 239 (III) be and hereby are cancelled and superseded by the following articles:

[*Change of second paragraph only (as shown in annex A)*]

#### *Article 1*

That for each calendar year beginning after 31 December 1948, all salaries, wages, overtime and night differential payments, cost-of-living adjustments (or differentials) and the allowance for dependent children, to whomsoever paid by the United Nations, shall be subject to an assessment on the recipient at the rates and under the terms specified in the following articles.

Notwithstanding the provisions of the preceding paragraph, the Secretary-General may, where, in special circumstances he deems it necessary and expedient, exempt from the assessment the salaries and other emoluments of staff engaged at locality rates, such as those serving missions of the United Nations or its smaller field offices.

#### *Article 2*

[*No change*]

That all amounts payable by the United Nations in accordance with arrangements in force at 1 January 1949, other than those assessable under article 1, shall be exempt from this assessment.

#### *Article 3*

[*No change*]

(a) That the assessment shall be calculated according to the following rates:

On assessable payments not exceeding 4,000 dollars, 15 per cent;

On the next 2,000 dollars of assessable payments, 20 per cent;

<sup>1</sup> The text of this resolution (359 (IV)), as adopted by the General Assembly on 10 December 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

On the next 2,000 dollars of assessable payments, 25 per cent;

On the next 2,000 dollars of assessable payments, 30 per cent;

On the next 2,000 dollars of assessable payments, 35 per cent;

On the next 3,000 dollars of assessable payments, 40 per cent;

On all remaining assessable income, 50 per cent.

(b) In the case of a person who is not employed by the United Nations for the whole of a calendar year or in cases where there is a change in the annual rate of payments made to a staff member, the rate of assessment shall be governed by the annual rate of each such payment made to him.

#### Article 4

[Addition of sub-paragraph (e) only]

(a) That the following credits shall be deductible from the assessment computed under article 3 if claimed in writing and supported by evidence satisfactory to the Secretary-General:

(i) Two hundred dollars for a wife or a dependent husband, or 200 dollars for the dependent children of a staff member who is not entitled to credit for a wife or a dependent husband;

(ii) One hundred dollars for dependent relatives, i.e. a dependent parent, or brother or sister, or a mentally or physically incapacitated child over sixteen years of age.

(b) The maximum credit under paragraph (a) (i) shall be 200 dollars, and the maximum credit under paragraph (a) (ii) shall be 100 dollars. A credit shall not be granted under both paragraph (a) (i) and paragraph (a) (ii).

(c) A separate claim for the above-mentioned credits shall be made for each year. In the year in which the circumstances giving rise to the claim first occur, the credit shall be limited to the appropriate portion of that year.

(d) Where both husband and wife are on the staff of the United Nations, a credit under paragraph (a) (ii) shall not be granted to both of them.

(e) The Secretary-General may reduce the credits provided by this article in such cases where salaries are paid at locality rates which diverge widely from the headquarters salary scales.

#### Article 5

[Amended as shown in annex A]

That notwithstanding article 1, relief shall be given in respect of dependent children by way of exemption from assessable income. The amount of exemption to be granted shall be the amount of the children's allowance in pay and included under article 1 as assessable income.

#### Article 6

[No change]

That the assessment computed under the foregoing articles shall be collected by the United Nations by withholding it from payments. No part of the assessment so collected shall be re-

funded because of cessation of employment during the calendar year.

#### Article 7

[No change]

That revenue derived from the assessment shall be applied as an appropriation-in-aid of the budget.

#### B

##### The General Assembly

Authorizes the Secretary-General:

1. To reimburse staff members for national income taxes paid by staff members in respect of payments received from the United Nations during 1950.

2. To withdraw funds from the Working Capital Fund for this purpose, and in respect of delayed claims relating to prior years, if such reimbursements are necessary in 1950.

#### ANNEX E

MEMORANDUM DATED 3 OCTOBER 1949 FROM THE CHAIRMAN OF THE ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS TO THE SECRETARY-GENERAL

CONCERNING REIMBURSEMENT OF STATE AND LOCAL INCOME TAXES

1. The Advisory Committee on Administrative and Budgetary Questions has considered the memorandum on the subject of the reimbursement of state and local income taxes which the Secretary-General has submitted in document A/CN.1/R.3. The Committee has also had before it the advisory opinion of the Appeals Board concerning the interpretation of the General Assembly resolution of 13 February 1946 on taxation (resolution 13 (I) on the Organization of the Secretariat, part V, Taxation).

2. *Prima facie* it appears to the Advisory Committee that the state and local taxation referred to in the above-mentioned memorandum is by nature income taxation within the meaning of General Assembly resolution 13 (I), part V. On this interpretation the Secretary-General would possess authority to reimburse staff members in respect of income taxes imposed by state or local authorities upon salaries and allowances received from the United Nations.

3. The Committee, however, desires to emphasize that the assumption on which its opinion is based requires the prior sanction of the General Assembly, which alone can give an authoritative interpretation of the resolution under reference.

#### Document A/C.5/329/Add.1

##### Tax equalization—Staff Assessment Plan

[Original text: English]  
[1 November 1949]

At its third session, the General Assembly, on 18 November 1948, adopted resolution 239 (III) providing for a Staff Assessment Plan. The basic idea of this provision for assessment of the salaries of United Nations staff members was to obviate the inequality of treatment resulting from the fact that since the provisions of

the Convention on the Privileges and Immunities of the United Nations are not uniformly applied by all Member States, some officials of the organization continued to be subject to taxation by the States of which they are nationals, whereas their colleagues were exempt from such taxes. It was decided that a uniform application of the exemptions provided in the Convention would be greatly facilitated if an assessment were imposed by the United Nations on all the officials of the organization. Therefore article I of this resolution imposed a direct assessment on United Nations staff members comparable to national income taxes, and applied it to all salaries to whomsoever paid by the United Nations for each calendar year beginning after 31 December 1948. Member States which had not acceded to the Convention on the Privileges and Immunities of the United Nations, or which had acceded to it with reservations to section 18 (b) (which provides for exemption of taxation on salaries for officials) were requested by part C of the resolution to take the necessary action, legislative or otherwise, to exempt their nationals employed by the United Nations from national income tax with respect to the salaries and emoluments paid to them by the United Nations, or in any other manner to grant relief from double taxation to such nationals.

The economy of resolution 239 (III) and the generality of its terms indicate that it was drafted on the presumption that all members of the staff were covered by the provisions of the Convention. In fact this is not the case.

Under the terms of section 17 of the Convention, the Secretary-General is to specify the categories of officials to which the provisions of articles V and VII of the Convention shall apply and to submit these categories to the General Assembly. On 7 December 1946, by resolution 76 (I), the General Assembly, having examined the categories submitted by the Secretary-General in documents A/116 and A/116/Add.1,<sup>1</sup> provided that the categories of officials to which the provisions of the Convention shall apply, should include all members of the staff of the United Nations with the exception of those who are recruited locally and are assigned to hourly rates. The result was that, although resolution 239 (III) imposed a staff assessment on all members of the staff, the criteria established by resolution 76 (I) did not entitle the category of persons who were recruited locally and assigned to hourly rates to the exemption from national taxation provided by the terms of section 18 (b) of the Convention, and these persons were left in a position of being subjected to double taxation.

On 1 January 1949, administrative action was taken by the Secretary-General to alter the terms of employment of locally recruited manual workers based at Headquarters, from an hourly basis to an annual basis. Such persons had customarily been employed at Geneva and other field locations on an annual basis in accordance with the local custom of these areas. Therefore, the criteria established by resolution 76 (I) no longer exist.

<sup>1</sup> See *Official Records of the first session of the General Assembly, Sixth Committee, 33rd meeting, annex 11.*

With a view to co-ordinating the terms of resolution 239 (III) with resolution 76 (I), and at the same time to restrict the application of the privileges and immunities set forth in the Convention to those staff members who find them necessary for their functions, it is proposed that General Assembly resolution 76 (I) should be amended in order to provide that locally recruited manual workers shall be entitled to the privileges and immunities of the Convention only for the purposes of section 18 (b) thereof which provides for exemption for officials from national taxation. A draft resolution amending resolution 76 (I) is therefore presented in annex A. The new categories necessitated by the terms of resolution 239 (III) are submitted in annex B, in accordance with section 17 of the Convention on the Privileges and Immunities of the United Nations.

## ANNEX A

### DRAFT RESOLUTION

*The General Assembly,*

*Taking note* that resolution 239 (III) of 18 November 1948 imposes a direct assessment on United Nations staff members which is comparable to national income taxes for each calendar year beginning after 31 December 1948, on all salaries, wages, overtime, night differential payments, cost-of-living payments (or differentials) and allowance for dependent children to whomsoever paid by the United Nations, and

*Recalling* that on 7 December 1946 the General Assembly in resolution 76 (I) approved the granting of the privileges and immunities referred to in articles V and VII of the Convention on the Privileges and Immunities of the United Nations adopted by the General Assembly on 13 February 1946 to all members of the United Nations with the exception of those who are recruited locally and assigned to hourly rates, and

*Considering* that a certain inconsistency exists at the present time between resolution 76 (I) and resolution 239 (III) which might result in double taxation of certain staff members,

*Having considered* the proposal of the Secretary-General to amend resolution 76 (I) in order to extend the provisions of section 18 (b) of the Convention on the Privileges and Immunities of the United Nations to certain new categories of personnel,

*Resolves* that resolution 76 (I), paragraph 2, shall be amended to read:

*“Approves* the granting of the privileges and immunities referred to in articles V and VII of the Convention on the Privileges and Immunities of the United Nations adopted by the General Assembly on 13 February 1946, to all members of the staff of the United Nations including consultants, with the exception of locally recruited manual workers falling within the category specified in the annex to this resolution, who shall be entitled only to the privileges and immunities granted by section 18 (b) of article V of said Convention.”

ANNEX B

MEMBERS OF THE STAFF OF THE UNITED NATIONS TO WHOM THE CONVENTION ON THE PRIVILEGES AND IMMUNITIES OF THE UNITED NATIONS SHALL APPLY

1. All members of the staff, including consultants, provided that in the case of locally recruited manual workers, application shall be limited to 18 (b).

2. The following categories of locally recruited staff members shall be deemed "locally recruited manual workers":

- Building engineers
- Cabinet makers
- Carpenters
- Charwomen
- Electricians
- Elevator operators
- Firemen
- Gardeners
- Labourers and helpers
- Locksmiths
- Maintenance men
- Painters
- Pipefitters
- Plumbers
- Porters
- Refrigerator repairmen
- Tinsmiths
- Tractor operators
- Welders
- Foremen or other supervisory personnel engaged as manual workers
- Such other locally recruited staff members as may be engaged under other functional designations as manual workers.

**Document A/C.5/335**

**Effect of devaluation of currencies by certain countries on the budget estimates for 1950**

[Original text: English]  
[1 November 1949]

The effect of devaluation of the currencies of certain countries on the budget estimates for 1950 is set forth below in the light of the information at present available. A more detailed analysis of the budget and the assessment of savings resulting from devaluation will become possible only when the full impact of devaluation on local prices is known. For the present, however, in estimating the savings it has been assumed that costs in the countries which have devalued their currencies would stay within reasonable limits of the pre-devaluation levels.

The estimated savings are shown below against summarized budget estimates by related items.

	1950 budget estimates	<i>Estimated expenditure affected partially or wholly by currency devaluation</i>	<i>Anticipated savings</i>	<i>Remarks</i>
	\$	\$	\$	
Salaries and wages .....	23,074,390	140,000	28,000	Lower cost of local currency on account of salaries and allowances of five information centres affected.
Travel .....	2,034,880	466,480	35,000	Lower air travel cost, from European gateways to onward destinations East and Far East and lower dollar expenditure on <i>per diem</i> in devaluated currency areas.
Local transportation .....	143,660	—	—	Not affected by devaluation.
Contractual printing .....	2,115,460	504,600	75,000	Lower printing cost on work which can be let out abroad.
Common staff costs .....	4,796,010	478,500	35,000	Lower travel cost for travel and removal of staff and dependants.
Permanent equipment .....	452,680	357,900	35,800	Anticipated lower cost for equipment in European countries.
Telephone, cable and postal service, and freight, cartage and express .....	440,500	18,000	4,500	Lower dollar cost at five information centres affected.
Rental and maintenance of premises .....	1,031,300	18,800	4,700	Estimated saving on rental of five information centres.
Stationery and supplies .....	213,700	213,700	27,000	Anticipated lower cost of purchases in European countries.
Rental and maintenance of equipment .....	478,100	—	—	Estimate relates to Headquarters and Geneva and is not affected by devaluation.
Other special projects and activities .....	1,479,400	964,500	44,200	Lower costs of Fellowship stipend, travel and miscellaneous expenses.
International Court of Justice....	608,350 (net)	608,350 (net)	41,000 (net)	Lower cost in local currency on account of salaries and other expenses (except printing) as advised by the International Court of Justice.
Other miscellaneous items .....	2,332,638	910,990	67,400	Anticipated lower cost in European countries for photographic and motion picture supplies, supplies for internal reproduction etc.
<b>TOTALS</b>		<u>4,681,820</u>	<u>397,600</u>	



Assuming that some additional savings may be found, the Secretary-General requests that the budget estimates for 1950 be considered as affected by devaluation by a round figure of \$425,000. This figure does not take into account savings to arise under section 6, Investigations and Inquiries, which will be reflected in the estimates to be submitted for each of the missions.

The Secretary-General requests the Fifth Committee to treat the total amount of the anticipated savings on account of devaluation as a global deduction from the total estimates under a single additional section as was done for the printing estimates for 1949, so that the amount may be appropriately spread during 1950 over the sections concerned in the light of developments.

This would involve the establishment of a new section 29 in the 1950 estimates as follows:

*Section 29*

*Global reduction on account of expected saving arising from devaluation of currencies by certain countries in terms of the US dollar. \$425,000*

A further slight modification of paragraph 4 of the draft appropriation resolution, as suggested in document A/C.5/316 dated 11 October, is needed. Paragraph 4 should now read as follows:

"4. The Secretary-General is authorized:

"(i) To administer as a unit the appropriations provided under section 3a and section 20, chapter III as detailed under paragraph 1;" *(unchanged)*

"(ii) To apply the reduction under section 28 to the various sections concerned of the budget;" *(proposed in A/C.5/316)*

"(iii) To apply the reduction under section 29 to the various sections concerned of the budget;

"(iv) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to transfer credits between sections of the budget." *(unchanged)*

**Document A/C.5/336**

**Section 27, International Court of Justice: salaries and allowances of the Judges and the Registrar**

*[Original text: English-French]  
[3 November 1949]*

1. The Secretary-General has received the attached letter from the Deputy-Registrar of the International Court of Justice with respect to the salaries and allowances of the President, Vice-President, members, *ad hoc* judges and the Registrar of the International Court.

2. It will be recalled that the salaries and allowances for the President, Vice-President, members and *ad hoc* judges were established by the General Assembly in resolution 19 (I) at the following rates:

	<i>Netherlands florins</i>
President:	
Annual salary .....	54,000
Special allowance .....	15,000

*Netherlands  
florins*

Vice-President:	
Annual salary .....	54,000
Allowance of 100 florins for every day on which he acts as President, up to a maximum of .....	10,000
Members:	
Annual salary .....	54,000
Judges referred to in Article 31 of the Statute:	
Allowance of 120 florins for each day on which they exercise their functions, plus a daily subsistence allowance of 60 florins.	

The salary and allowances for the Registrar were fixed by resolution 85 (I) which directed that the annual salary of the Registrar should be assimilated to that of a top-ranking director of the Secretariat of the United Nations and should accordingly be fixed at 29,150 Netherlands florins; and that the difference between the salary recommended by the Court (35,000 florins) and the salary approved by the General Assembly should be paid to the Registrar as a non-pensionable allowance.

3. The Secretary-General has no recommendation to make in this matter. However, if the Fifth Committee is in agreement with the principle that these salaries and allowances be set in United States dollars at the rate of exchange existing at the time the General Assembly fixed the amounts in 1946, the Secretary-General is of the opinion that the third alternative suggested by the Deputy-Registrar, namely a resolution fixing the amounts on a dollar basis is the most appropriate course of action. A draft resolution, prepared in consultation with the Deputy-Registrar, follows:

*The General Assembly,*

*Referring to Article 32 of the Statute of the International Court of Justice as well as to resolutions 19 (I) of 6 February 1946 and 85 (I) of 11 December 1946 fixing the salaries and allowances of the President, Vice-President, members, ad hoc judges and the Registrar of the Court,*

*Decides that, effective 20 September 1949, payments in execution of resolutions 19 (I) and 85 (I) will be made on the following basis:*

President:	\$
Annual salary .....	20,450
Special allowance .....	5,700
Vice-President:	
Annual salary .....	20,450
Allowance of \$38 for every day on which he acts as President, up to a maximum of...	3,800
Members:	
Annual salary .....	20,450
Judges referred to in Article 31 of the Statute:	
Allowance of \$46 for each day on which they exercise their functions, plus a daily subsistence allowance of \$23.	
Registrar:	
Salary .....	11,000
Non-pensionable allowance .....	2,230

ANNEX

LETTER DATED 3 NOVEMBER 1949 FROM THE DEPUTY-REGISTRAR OF THE INTERNATIONAL COURT OF JUSTICE TO THE SECRETARY-GENERAL

In considering the budget estimates for the International Court of Justice the Fifth Committee decided at its 205th and 206th meetings, held on 21 October 1949, that the question of budget reductions arising from the revaluation of certain currencies should be considered during

the examination from this standpoint of the general budget of the United Nations. In his letter of 5 October 1949 (distributed as document A/C.5/L.7, dated 6 October 1949) the President of the Court pointed out that the Court estimated a saving under this head amounting to about \$45,000. I have the honour to inform you that a list of the posts to which the Court considers that this reduction might apply, with the amount of the reduction estimated for each, has been forwarded to your office.

The list does not provide for any reduction in the credits relating to the salaries, allowances and compensation of the President, Vice-President, judges, *ad hoc* judges and Registrar of the Court. You will remember that the amount of these salaries, allowances and compensation was fixed in Netherlands florins by General Assembly resolutions 19 (I), dated 6 February 1946, and 85 (I), dated 11 December 1946, and that the corresponding budget credits have always been expressed in dollars, their amounts being computed at the rate of exchange current at the date of those resolutions. In view of Article 32, paragraph 5, of the Statute of the Court, these credits have not been reduced.

It rests with the Fifth Committee to decide whether it would suffice to include a statement to this effect in the report to be presented to the General Assembly, making it clear that in pursuance of Article 32 of the Statute of the Court payments will continue to be made in accordance with the budgetary credits, or whether a resolution on this subject should be submitted to the General Assembly.

If a special resolution is considered necessary, it could state, after reference to Article 32 of the Statute of the Court and to resolutions 19 (I) and 85 (I), that payments under resolutions 19 (I) and 85 (I) made after 20 September 1949 should continue to be computed in accordance with the monetary basis on which the corresponding credits are included in the United Nations budget.

If it is desired to specify still further the payments to be made, the resolution could state that they should be made in accordance with rates which it would lay down in dollars. If this procedure is preferred, I am at the disposal of the Rapporteur of the Fifth Committee for computing these rates jointly with the Secretariat, the figures being kept, of course, within the limit of the credits voted at the first reading.

(Signed) GARNIER-COIGNET

### **Document A/C.5/337**

#### **Section 9, Military Staff Committee secretariat**

[Original text: English]

[4 November 1949]

At its 199th meeting, the Fifth Committee tentatively adopted the 1950 budget estimates for section 9 as recommended by the Advisory Committee on Administrative and Budgetary Questions, with the understanding that the Secretary-General would supply further information on the subject before the second reading.

In accordance with the instructions of the Fifth Committee, the following letter was sent

by the Assistant Secretary-General in charge of the Department of Administrative and Financial Services, to the Chairman of the Military Staff Committee on 19 October 1949.

"At the 199th meeting of the Fifth Committee of the General Assembly, held on 14 October 1949, several members of the Committee expressed the view that the present activities of the Military Staff Committee do not justify the continuation of the Military Staff Committee secretariat at its present strength. Other members indicated their desire to see the personnel of the Military Staff Committee integrated into appropriate departments of the Secretariat at Lake Success. Although adopting tentatively the 1950 budget estimates for section 9, as recommended by the Advisory Committee on Administrative and Budgetary Questions, the Committee instructed the Secretary-General to reconsider his proposals in the light of the discussions in the Committee and to report to the Fifth Committee, before its second reading, on the outcome of his further discussions with the Chairman of the Military Staff Committee on these points.

"I would appreciate it very much if you would forward us the opinion and comments of the Military Staff Committee on these proposals, particularly on the following points:

"1. Whether the Military Staff Committee agrees to integrate the present staff of its secretariat into the appropriate departments of the Secretariat at Lake Success?

"2. What is the programme of work envisaged for the staff of the Military Staff Committee secretariat on the basis of the programme of activities of the Military Staff Committee as may now be foreseen for 1950, and on this basis what will be the minimum staff requirements to carry out this workload?

"3. If the secretariat of the Military Staff Committee were integrated with the appropriate departments at Lake Success, and if the necessary technical needs, such as interpretation, translation, document reproduction and distribution were provided by the appropriate services, what would be the minimum requirement for substantive staff to serve the Military Staff Committee?

"I would appreciate a reply from you in this connexion at your earliest convenience, if possible within the course of this week, as the Fifth Committee will undoubtedly wish to be informed before coming to a final decision on the 1950 estimates.

"I would further suggest that the Military Staff Committee be represented at the forthcoming discussion in the Fifth Committee on the budget of the Military Staff Committee secretariat."

The Military Staff Committee considered the above letter at its 114th meeting on 27 October 1949 and decided to transmit to the Secretary-General the following memorandum.

"The Military Staff Committee, having considered, at its meeting on 27 October 1949, the memorandum from the Assistant Secretary-General for Administrative and Financial Services concerning the budget of the secretariat of the Military Staff Committee for 1950, came to the following conclusions:

"1. The secretariat of the Military Staff Committee, on the basis of the existing provisions of the draft statute and draft rules of procedure of the Military Staff Committee, provisionally approved by the Security Council at its 23rd meeting held on 16 February 1946, is a separate body working under the direct supervision of the Military Staff Committee.

"The Committee of Experts, having considered on the instructions of the Security Council, the draft statute and draft rules of procedure of the Military Staff Committee supported item "d" and item "e" of rule 8 of the draft rules of procedure of the Military Staff Committee (S/421 dated 17 July 1947) which reads as follows:

"(d) The secretariat will be an agency of the Military Staff Committee and work in accordance with such rules as may be imposed by the Military Staff Committee to whom it will be responsible. The secretariat will provide liaison in routine matters between the Military Staff Committee and the Secretariat of the United Nations.

"(e) (iii) All the civilian staff of the secretariat shall be paid from the budget of the United Nations at the same rates as comparable ranks in other branches of the United Nations staff, but with the exclusive function of serving under the authority of the Military Staff Committee. Military personnel shall be paid by their respective Governments."

"On the basis of the above and also taking into account the security requirements for the work of the Military Staff Committee in the execution of the tasks entrusted to it by the Security Council in accordance with Article 47 of the Charter, the Military Staff Committee cannot agree to the integration of the staff of its secretariat with other organs of the Secretariat of the United Nations.

"2. Taking into account that the Military Staff Committee is a subordinate organ of the Security Council (Article 47 of the United Nations Charter) the Military Staff Committee itself is unable to determine the work-load of its secretariat. Therefore, the Military Staff Committee is unable to furnish the reply to the question posed in paragraph 2 of the memorandum from the Assistant Secretary-General.

"3. When the secretariat of the Military Staff Committee was preparing its budget for 1950 the wishes of the Assistant Secretary-General for Administrative and Financial Services in the matter of economizing in 1950 were taken into consideration (letter from the Principal Secretary of the Military Staff Committee of 27 May 1949 addressed to the Acting Assistant Secretary-General for Administrative and Financial Services).

"4. In order to furnish assistance in the work of the Secretariat of the United Nations the Military Staff Committee offered its assistance in the performance of translation work when the interpreters of the Military Staff Committee were not otherwise engaged (letter from the Principal Secretary of the Military Staff Committee of 27 May 1949 addressed to the Acting Assistant Secretary-General for Administrative and Financial Services). Indeed, since 25 July 1949, the

Military Staff Committee secretariat has furnished considerable assistance to the United Nations Secretariat in the translation of many documents and has on more than one occasion made interpreters available for use at Lake Success.

"5. The Military Staff Committee trusts that you and the Fifth Committee will realize that the need for economy is thoroughly understood by this Committee and that every attempt, as in the past, not only to economize, but also to cooperate with the Secretariat at Lake Success will continue to be made.

"6. Any further relevant information required by the Assistant Secretary-General for Administrative and Financial Services concerning the budget of the Military Staff Committee secretariat will, of course, be available from the Principal Secretary or the Administrative Officer of the Military Staff Committee."

#### **Document A/C.5/338**

#### **Section 6, chapter II, United Nations Commission for India and Pakistan**

[Original text: English]  
[5 November 1949]

The United Nations Commission for India and Pakistan was established by resolutions of the Security Council of 20 January 1948 (S/654)<sup>1</sup> and 21 April 1948 (S/726).<sup>1</sup> The Commission was instructed to "place its good offices and mediation at the disposal of the Governments of India and Pakistan with a view to facilitating the taking of the necessary measures, both with respect to the restoration of peace and order and to the holding of a plebiscite by the two Governments, acting in co-operation with one another and with the Commission . . ." (S/726).

The Secretary-General was invited by the first of the above resolutions to furnish the Commission with such personnel and assistance as it might consider necessary.

In January 1949, the Commission, acting under the terms of the Council resolution of 21 April 1948, requested the Secretary-General to appoint military observers for the supervision of the "cease-fire" in Kashmir. Following this request, observation groups comprising 60 observers were authorized. These observation groups have been maintained ever since but not at full strength.

As the Commission has been established for an unspecified period of time, the following estimates are submitted to the Fifth Committee for its consideration. For the purpose of estimating the costs in 1950, it has been assumed that staff will be provided as shown in the annex, with observation groups averaging 50 military observers, and will continue in being throughout 1950 with its present functions.

On the above basis, the costs for the Commission for the whole year 1950 will be as follows:

<sup>1</sup> See *Official Records of the Security Council, Third Year: No. 74, 304th meeting, page 19, and supplement for April, respectively.*

	\$
Temporary assistance .....	144,000
Travel and subsistence of members .....	82,700
Travel and subsistence of staff .....	97,800
Travel and subsistence of military observers .....	247,000
Communications services .....	6,000
Rental and maintenance of premises and equipment .....	2,000
Stationery and office supplies .....	2,000
Contractual printing .....	13,000
Local transportation .....	79,500
Freight, cartage and express.....	2,200
Insurance .....	24,000
Miscellaneous expenses .....	5,000
Miscellaneous equipment .....	10,000
TOTAL	715,200

Under temporary assistance, provision is made for 9 staff members internationally recruited to serve the Mission (as shown in the annex), (\$125,100), 4 persons to be temporarily employed at Headquarters as replacement of staff assigned to the Mission (\$14,100), plus \$4,800 for local recruitment in the field.

Under travel and subsistence of members, provision is made for round-trip costs (\$17,000) and daily subsistence allowance of \$20 for each of the 5 members and 5 alternates serving the Commission less a deduction of 10 per cent for periods of absence from the Mission area (\$65,700).

The amount of \$97,800 is requested under travel and subsistence of staff to cover expenses in connexion with:

(a) Eighteen round-trip costs for internationally recruited and headquarters staff assigned to the Mission (\$18,000);

(b) Subsistence allowances for 2 staff members at \$20 per day, 7 at \$13.50 per day and 9 staff members at \$11.50 per day less 10 per cent deduction for periods of absence from the Mission area (\$79,800).

Under travel and subsistence of military observers, provision is made for travel expenses (\$50,000) and daily subsistence allowance at an average of \$12, for 50 observers less a deduction of 10 per cent for periods of absence from the Mission area (\$197,000).

Under local transportation, provision is made for chartering an aircraft for the Commission, due to the large area to be covered, at an estimated cost of \$7,500 per month for nine months (\$67,500), plus local transportation (\$12,000).

Under communications and the remaining items, the estimates are based on experience of the 1949 Mission. The necessary funds should be appropriated under chapter II, United Nations Commission for India and Pakistan, of section 6 of the 1950 budget. This request is the second of a series to be presented under section 6 for the various political missions. These will substitute for the provision of \$5,000,000 included in the original budget in section 6. It is to be noted that the above expenses would be partly compensated by the amount of assessment to be levied on the salaries of the staff of the Commission, estimated at \$38,500.

These estimates reflect savings resulting from the recent revaluation of certain currencies. The estimates do not take into account possible savings which would result from the establishment of a United Nations Field Service. A paper on the Field Service will be submitted in a few days.

It is to be noted that, in the above estimates, provision is made for the Plebiscite Administrator and a secretary. Should it prove necessary to proceed with a plebiscite in Kashmir and, to this effect, to establish a plebiscite administration, the Secretary-General would withdraw whatever funds may be necessary for carrying out the United Nations participation in the expenses of the plebiscite as expenses related to maintenance of peace and security.

## ANNEX

### MANNING TABLE UNITED NATIONS COMMISSION FOR INDIA AND PAKISTAN

<i>Personnel detailed from headquarters</i>	<i>Inter- nationally recruited staff</i>	<i>Post</i>	<i>Grade</i>	<i>Gross salary amount \$</i>
		<i>I. Secretariat of the Commission</i>		
	1	Principal Secretary and Personal Representative of the Secretary-General (\$20,000 plus 8,500 representation allowance)		28,500
	1	General Administrative Officer—Military Adviser	19	15,000
1		Deputy Principal Secretary		
1		Professional officer		
	1	Professional officer	15	9,360
	1	Professional officer	14	7,480
1		Administrative and finance officer		
	1	Precis writer	13	7,000
1		Accountant		
	1	Clerk	7	4,210
	1	Clerk	7	3,990
1		Secretary		
4		Secretary		
				75,900
		<i>II. Plebiscite administration</i>		
	1	Plebiscite Administrator		45,000
	1	Secretary	7	4,200
				49,200
9	9			TOTAL 125,100

**Document A/C.5/339**

**Supplementary estimates for section 5, new chapters III and IV, and section 11, required as a result of decisions taken by the Economic and Social Council at its ninth session**

[Original text: English]  
[5 November 1949]

	Section 5	Section 11
	\$	\$
Estimates approved by the Fifth Committee in its first reading	16,600	1,689,500
Supplementary estimates now requested	42,000	15,000
<b>REVISED TOTALS</b>	<b>58,600</b>	<b>1,704,500</b>

The Fifth Committee was provided, in section III of document A/C.5/306, with an indication of the anticipated costs in 1950 resulting from resolutions adopted by the Economic and Social Council at its ninth session.

This statement sets out in detail the estimated additional costs of implementing these resolutions not already covered in documents A/C.5/119 and A/C.5/324 and in relevant reports of the Advisory Committee on Administrative and Budgetary Questions (A/1046 and A/1056); it is issued by the Secretary-General following examination of the items in the light of the present budgetary position for 1950.

**1. Resolution 238 (IX)—The problem of slavery**

The Secretary-General is instructed to appoint a small *ad hoc* committee of not more than five experts to survey the field of slavery and other institutions or customs resembling slavery and to report to the Council within twelve months of its appointment. The following estimates envisage that such a Committee, meeting at Lake Success, would require a period of at least three months to complete its task; it would be serviced by the existing staff of the Department of Social Affairs.

	\$
Travel of experts (average of \$700 per expert)	3,500
Subsistence of experts (\$20 per day)	9,000
Local transportation (1 car at \$20 per day for three months)	2,000
Contractual printing (report of 40 pages in 5 languages)	4,500
<b>TOTAL</b>	<b>19,000</b>

These expenditures would fall appropriately under a new chapter in part II, section 5 of the budget estimates, Special conferences.

It should be noted that this estimate covers no travel cost other than that involved in bringing the experts to Lake Success. This point may need to be re-examined when the work of this committee takes more concrete shape.

**2. Resolution 243 (IX)—Report of the fourth session of the Social Commission**

Additional expenditures arise from the adoption of the report of the fourth session of the Social Commission as follows:

For a meeting of experts in a tropical area on tropical housing and town planning (E/1359, E/CN.5/152, paragraph 67) to consider technical questions relating to housing and town

planning for the lower income groups in the humid tropics:

	\$
Travel of 8 experts (average of \$1,200 per expert)	9,600
Subsistence of experts (\$20 per day per expert for 30 days)	6,400
Travel and subsistence of 4 staff members	6,000
Miscellaneous expenditures, e.g., rentals and local temporary assistance	1,000
<b>TOTAL</b>	<b>23,000</b>

These expenditures would also fall appropriately under a new chapter in part II, section 5 of the budget estimates, Special conferences.

In connexion with this meeting, the Secretary-General is prepared to meet the provision for consultant service at Headquarters prior to the meeting, estimated for a three-month period at a cost of \$3,350, out of existing appropriations for 1950.

It is to be noted that resolution 243 (IX) further requests the Secretary-General to convene in 1950 an expert committee on the prevention of crime and treatment of offenders, subject to budgetary limitations. The Secretary-General will endeavour to absorb the costs of such a committee estimated at \$5,200 either within the total appropriations voted for 1950 for the Department of Social Affairs (section 11) or by appropriate transfer between sections of the budget with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions.

**3. Resolution 261 (IX)—Co-ordination of cartographic services of specialized agencies and international organizations**

Paragraph 1 of the resolution instructs the Secretary-General to consult with Governments concerning the early calling of regional meetings on cartography to be attended by representatives of Governments having a common interest in a specific region; no additional funds are requested under the heading.

Paragraphs 2 and 3 of the resolution instruct the Secretary-General to take the necessary steps at the earliest practicable moment to establish a cartographic office capable of dealing with the present and growing needs of the United Nations and of providing, in co-operation with interested scientific organizations, such assistance as may be requested by the specialized agencies.

The report of the experts on cartography (E/1322, pages 64-67) recommended an establishment of eight posts. In the 1950 estimates, provision was made for a cartographer, one assistant-cartographer, one draftsman and one map librarian at a cost of \$20,000 approximately. The establishment of the office recommended by the experts would thus entail the creation of the following additional posts:

	\$
1 principal officer—grade 17	10,610
1 research technician—grade 11	5,790
1 secretary—grade 5	3,310
1 draftsman—grade 9	4,740
<b>TOTAL</b>	<b>24,450</b>

The total costs of these eight posts would be \$44,450. Since it is proposed to build up the office slowly to the level recommended by the experts, provision for two posts only—Director and secretary—is requested for 1950, at an estimated additional cost of \$15,000. (Miscellaneous

income through operation of the Staff Assessment Plan is estimated at \$3,000.) At this stage, in view of the predominant substantive influence of this work, it is proposed to attach these two posts to the Department of Social Affairs. The administrative question of centralizing cartographic work of the United Nations in a single office will be closely studied and appropriate recommendations will be included in the budget estimates for 1951.

No funds are requested for the purposes of publishing a periodical summary on cartography as mentioned in paragraph 5 of the resolution; the cost of one such summary which may be produced in 1950 is estimated at \$1,000.

The extra costs involved as a result of the above resolutions are as follows:

**PART II. SPECIAL CONFERENCES, INVESTIGATIONS AND INQUIRIES**

	\$	\$
<i>Section 5. Special Conferences:</i>		42,000
Chapter III. <i>Ad Hoc</i> Committee on Slavery		
(i) Travel of members .....	8,500	
(ii) Subsistence of members.....	9,000	
(iii) Local transportation .....	2,000	
(iv) Contractual printing .....	4,500	
	19,000	
Chapter IV. Meeting of experts on tropical housing and town planning:		
(i) Travel of members .....	9,600	
(ii) Subsistence of members .....	6,400	
(iii) Travel and subsistence of staff..	6,000	
(iv) Miscellaneous expenses .....	1,000	
	23,000	
<b>PART III. HEADQUARTERS, NEW YORK</b>		
<i>Section 11. Department of Social Affairs:</i>		15,000
(i) Salaries and wages:		
Established posts .....	15,000	
		57,000
<b>TOTAL</b>		

*Note:* No supplementary estimates are being submitted for additional costs in connexion with Economic and Social Council resolutions 231 (IX) — Report of the fourth session of the Statistical Commission, 235 (IX) — Report of the fourth session of the Population Commission, 236 (IX) — Report of the fifth session of the Commission on Human Rights, 246 (IX) — Report of the fourth session of the Commission on Narcotic Drugs, 248 (IX) — Study of statelessness.

The Secretary-General will endeavour to absorb these expenditures within the 1950 normal appropriations.

**Document A/C.5/347**

**Section 1, chapter IV, International Law Commission: emoluments of members and rapporteurs**

[Original text: English]  
[9 November 1949]

1. The Fifth Committee at its 208th meeting, held on 26 October 1949, requested the Secretary-General to prepare a report in consultation with

<sup>1</sup> One of the considerations of the preamble of resolution 174 (II) reads as follows:

"Recognizing the desirability of establishing a commission composed of persons of recognized competence in international law and representing as a whole the chief forms of civilization and the basic legal systems of the world".

the Advisory Committee on Administrative and Budgetary Questions, indicating in respect of the International Law Commission:

(a) The nature of the Commission and its work;

(b) The basis on which the members are appointed;

(c) An indication of the type of appointments which its members hold in their own countries;

(d) Information concerning any special activities of its rapporteurs; and

(e) Any factors which would differentiate it from other commissions of the United Nations.

The Secretary-General has consulted the Advisory Committee and is authorized to state that the Committee concurs in this report which incorporates its suggestions.

*Nature of the Commission and its work*

2. The International Law Commission was established by General Assembly resolution 174 (II), by which it was resolved that the Commission should be constituted and should exercise its functions in accordance with the provisions of the statute annexed to the resolution.

3. As stated in the preamble of the above-mentioned resolution, the International Law Commission was established in recognition of the need for giving effect to Article 13, paragraph 1, subparagraph b, of the Charter, stipulating that the General Assembly shall initiate studies and make recommendations for the purpose of encouraging the progressive development of international law and its codification.

4. The International Law Commission is a subsidiary organ of the General Assembly composed of experts. That the members of the Commission were to be experts and not Government representatives was made clear by the preamble of resolution 174 (II),<sup>1</sup> by paragraph 1 of article 2 of the statute,<sup>2</sup> and by the method adopted for the election of the members of the Commission.<sup>3</sup>

5. Article 1 of the statute of the International Law Commission provides that the International Law Commission shall have for its object the promotion of the progressive development of international law and its codification, without being precluded from entering the field of private international law.

6. The Commission held its first session at Lake Success from 12 April to 9 June 1949. During this nine-week session, the Commission undertook a survey of the whole field of international law with a view to selecting topics for codification. It drew up a provisional list of fourteen topics selected for codification and decided to give priority to the following three topics:

- (i) Law of treaties;
- (ii) Arbitral procedure;
- (iii) Regime of the high seas.

7. The foregoing three topics were entrusted to three rapporteurs—Professors Brierly, Scelle

<sup>2</sup> Paragraph 1 of article 2 of the statute reads as follows:

"1. The Commission shall consist of fifteen members who shall be persons of recognized competence in international law."

<sup>3</sup> See paragraph 11 below.

and François, respectively—each of whom is to prepare a working paper for submission to the Commission at its second session.

8. The Commission considered also three topics referred to it by the General Assembly, namely:

(i) The draft declaration on the rights and duties of States (General Assembly resolution 178 (II));

(ii) The formulation of the Nürnberg Principles and the preparation of a draft code of offences against the peace and security of mankind (General Assembly resolution 177 (II)); and

(iii) The study of the desirability and possibility of establishing an international judicial organ for the trial of persons charged with genocide or other crimes.

9. With regard to the first item in the preceding paragraph, the Commission prepared and submitted to the General Assembly a draft declaration on rights and duties of States. With regard to the other two items, the Commission appointed a rapporteur—Professor Spiropoulos—to present to the Commission at its second session a report on the Nürnberg Principles and a working paper on the Draft Code, and two co-rapporteurs—Professor Alfaro and Dr. Sandström—to submit to the Commission at its second session one or more working papers on the question of international criminal jurisdiction.

10. In addition, the Commission invited its Chairman to prepare a working paper on the subject: "Ways and Means of Making the Evidence of Customary International Law More Readily Available", and one of its members—Professor Yepes—to prepare a working paper on the topic of the right of asylum, for submission to the Commission at its second session.

#### *Basis of appointment*

11. The fifteen members of the Commission who, according to the Statute, "shall be persons of recognized competence in international law", are elected by the General Assembly from a list of candidates nominated by the Governments of Members of the United Nations for a term of three years. Each Member State may nominate for election not more than four candidates, of whom two may be nationals of the nominating State and two nationals of other States.

<sup>1</sup> The preparatory work for the first session of the Commission was, in pursuance of General Assembly resolution 175 (II), performed by the Secretariat, which prepared a number of memoranda on each of the items of the Commission's agenda. These memoranda served as a basis of discussion in the Commission.

<sup>2</sup> The Commission appoints such rapporteurs in pursuance of articles 16 (a) and 17 (d) of its statute. It may also appoint such rapporteurs when adopting a plan of work appropriate to each case of codification in accordance with article 19 of its statute.

<sup>3</sup> Article 14 of the statute of the Commission reads as follows:

"The Secretary-General shall, so far as he is able, make available staff and facilities required by the Commission to fulfil its task."

The functions of the Secretariat in this respect were envisaged in paragraph 12 of the report of Sub-Committee 2 of the Sixth Committee as follows:

"12. It is clear that the commission will have to be assisted by a Secretariat which will not only act as administrative body but will constitute a centre of scientific research. Some representatives considered that the rejection of the idea of a commission composed of members who would devote themselves entirely to the work

#### *Status of the members of the Commission*

12. On the basis of available information, the Secretariat has attempted to determine the status of each of the members of the Commission with special reference to whether he holds any governmental office. It appears that eight members are governmental or semi-governmental officials; two are retired; three are in private practice and two are connected with private educational institutions as shown in the attached table.

#### *Preparatory work for the Commission: special rapporteurs*

13. The functions entrusted by the General Assembly to the Commission, by their nature, require a large amount of preparatory work in advance of the sessions of the Commission.<sup>1</sup> This preparatory work, which takes the form of working papers, memoranda, reports or drafts, is undertaken by special rapporteurs,<sup>2</sup> and by the Secretariat.<sup>3</sup> Such work may also be performed by expert consultants.<sup>4</sup>

#### *Any factors differentiating the International Law Commission from the Commissions of the United Nations*

14. The International Law Commission may, of course, be differentiated from Councils and Commissions composed of representatives of Member States. It is assumed that the Fifth Committee did not intend to reopen the whole question of the selection of bodies to whose members subsistence allowances are paid. That matter was considered in detail by the Secretary-General and the Advisory Committee during 1948, and, on the basis of the recommendations of the Advisory Committee, resolution 231 (III) was adopted by the General Assembly at its third session setting out the principles to be applied in this respect. In general, only commissions of inquiry and commissions and committees composed of members acting in their individual capacity are paid subsistence allowances by the United Nations.

15. There appears to be no disagreement that the International Law Commission should be classified among those bodies for which travelling expenses and subsistence allowances should be paid under the terms of resolution 231 (III).

16. The Chairman of the International Law Commission stated to the Fifth Committee that

of codification implied that the commission must have at its disposal persons which could be entrusted with preparatory work. Only in this way can the sessions of the commission achieve fruitful results without being unduly prolonged. It goes without saying that the United Nations Secretariat will be the body primarily indicated for this task.

"The Sub-Committee considers that the Secretary-General should be asked to place at the disposal of the commission such personnel and facilities as the commission desired for discharging its functions, and the Secretary-General thought practical for helping the commission in this task. The Sub-Committee would not rule out the possibility that for this purpose the Secretary-General might have to engage temporarily certain experts on matters to be dealt with by the commission." (*Official Records of the second session of the General Assembly, Sixth Committee, annex 1g, page 194.*)

<sup>4</sup> According to article 16 (e) of the statute:

"The Commission may consult with scientific institutions and individual experts; these experts need not necessarily be nationals of Members of the United Nations. The Secretary-General will provide, when necessary and within the limits of the budget, for the expenses of these consultations of experts".

he believed the International Law Commission differs from other United Nations bodies by the method of its election, the length of its meetings, and the time spent by all members between sessions in preparation for its work. The Secretary-General has prepared an analysis of ten expert commissions and committees of the United Nations on the first two of three points and certain others raised in the Fifth Committee. That analysis is presented in tabular form in the annex.

17. In this connexion it appears reasonable to recall the deliberations of the bodies which prepared the draft of the statute of the International Law Commission, including article 13 concerning the allowances of the members. The Committee on the Progressive Development of International Law and its Codification (1947) had agreed that the members of the International Law Commission "should receive a salary proportionate to the dignity and importance of their office".<sup>1</sup> The reason why, instead of this recommendation, the present article 13 of the statute was adopted is to be found in the report of Sub-Committee 2 of the Sixth Committee which prepared the draft of the statute of the Commission. Paragraph 11 of this report reads in part as follows:

"The Sub-Committee also agreed that the members of the commission should receive a *per diem* allowance at the same rate as the allowance paid to members of commissions of experts serving the Economic and Social Council. Opinions at first differed as to the amount of that allowance. Several members of the Sub-Committee considered that eminent jurists, who have to be absent for considerable periods from their important occupations in order to devote their time to the work of the commission, should receive a larger *per diem* allowance than that granted to members or experts of other commissions. Since it appeared difficult to fix a definite amount at the present time, it was proposed that the amount be fixed by the competent authorities, taking into consideration the dignity and importance of the office. This suggestion was not, however, adopted because it would involve too many practical difficulties. The idea that mem-

<sup>1</sup> Section 5 (d) of the report of the Committee reads in part as follows:

"All the members of the Committee were agreed that the members of the International Law Commission should receive a salary proportionate to the dignity and importance of their office, but there was some difference of opinion on the question whether they should be required to render full-time service."

bers should receive an allowance proportionate to the services rendered to the United Nations was abandoned, and the *per diem* allowance was fixed at the amount paid to experts of United Nations bodies."

#### Conclusions

18. The three questions which have been raised in connexion with the allowances of the International Law Commission are the following:

(a) Whether exceptions should be made in the amount of the subsistence allowances paid to the members of expert bodies;

(b) Whether fees of some nature should be paid to the members of the International Law Commission, during the meetings of the Commission, because of any special characteristics of that Commission or its members as compared with other commissions for which subsistence allowances are paid; and

(c) Whether special emoluments should be paid to any members of the Commission who, at the request of the Commission, undertake special studies between meetings of the Commission.

19. The Secretary-General believes that the data provided in this report and its annex lead to a negative conclusion on points (a) and (b). So far as the actual amounts of subsistence paid for all expert commissions, the Secretary-General is ready to undertake the study suggested by the Advisory Committee in paragraph 6 of document A/1051.

20. In so far as the special rapporteurs are concerned, however, the Secretary-General agrees that the situation is unique in United Nations experience. It has been an accepted practice of the United Nations to pay fees for special research projects in specific technical fields. It has not been the practice of expert commissions to have such work done by members of the commission, the usual practice being to utilize the services of the Secretariat, and where that was not possible, to have technical studies carried out by outside experts appointed by the Secretary-General. However, it is noted that these special rapporteurs are expressly provided for in the statute of the International Law Commission, and under these circumstances, the Secretary-General recommended in his previous paper on this matter (A/C.5/325) the payment of research project grants in these cases. It is further noted that the Advisory Committee, in document A/1051, agreed with the principle proposed.

## ANNEX

Commission	Nature and work of Commission	Special data	Basis of selection of members	Employment of members
1. Advisory Committee on Administrative and Budgetary Questions	(a) Nine members. (b) To act as a standing committee of the Assembly on Administrative and Budgetary Questions under specific terms of reference of the General Assembly.	(a) 1950 length of meetings: 3 sessions, 24 weeks in all. (b) 1950 location: New York. (c) Reports to the General Assembly.	(a) Elected by General Assembly. (b) Basis: broad geographical representation, personal qualifications and experience—at least two financial experts of recognized standing.	(a) Governmental or semi-governmental: 7. (b) Retired: 1. (c) Private: 1.
2. Committee on Contributions	(a) Ten members. (b) Advises General Assembly on apportionment of expenses of the Organization among the Member States.	(a) 1950 length of meetings: one session, 4 weeks. (b) 1950 location: New York. (c) Reports to the General Assembly.	(a) Elected by General Assembly. (b) Basis: broad geographical distribution, personal qualifications and experience.	(a) Governmental or semi-governmental: 6. (b) Retired: 3. (c) Private: 1.



ANNEX *continued*

<i>Commission</i>	<i>Nature and work of Commission</i>	<i>Special data</i>	<i>Basis of selection of members</i>	<i>Employment of members</i>
3. International Law Commission	(a) Fifteen members. (b) Promotion of the progressive development of international law and its codification.	(a) 1950 length of meetings: one session, 10 weeks. (b) 1950 location: Geneva. (c) Reports to General Assembly.	(a) Elected by General Assembly. (b) Basis: recognized competence in international law; no two members to be nationals of the same State.	(a) Governmental or semi-governmental: 8. (b) Retired: 2. (c) Private: 3. (d) Educational institutions: 2.
4. Sub-Commission on Economic Development	(a) Seven members. (b) Sub-Commission of the Economic and Employment Commission to study and advise the Commission on the principles and problems of long-term economic development, with particular attention to inadequately developed parts of the world.	(a) 1950 length of meetings: one session, 2 weeks. (b) 1950 location: New York. (c) Reports to Economic and Employment Commission.	(a) Selected by the Economic and Employment Commission in consultation with the Secretary-General and subject to the consent of the countries of which persons are nationals. (b) Basis: experts on subject serve in individual capacities; not more than one person from any single country.	(a) Governmental or semi-governmental: 5. (b) Retired: 0. (c) Private: 1. (d) Educational institutions: 1.
5. Sub-Commission on Employment and Economic Stability	(a) Seven members. (b) Sub-Commission of the Economic and Employment Commission to study, analyse and advise the Commission on national and international full-employment policies and fluctuations in economic activity.	(a) 1950 length of meetings: one session, 2 weeks. (b) 1950 location: New York. (c) Reports to Economic and Employment Commission.	(a) Selected by Economic and Employment Commission in consultation with the Secretary-General and subject to the consent of the countries of which persons are nationals. (b) Basis: experts on subject; serve in individual capacities; not more than one person from any single country.	(a) Governmental or semi-governmental: 5. (b) Retired: 0. (c) Private: 0. (d) Educational institutions: 2.
6. Sub-Commission on Statistical Sampling	(a) Five members (nine authorized). (b) Formulating recommendations for the use of statistical sampling methods to meet the needs of United Nations and the specialized agencies and non-governmental organizations.	(a) 1950 length of meetings: one session, 2 weeks. (b) 1950 location: New York. (c) Reports to Statistical Commission.	(a) Appointed by Statistical Commission. (b) Basis: recognized technical experts on statistical sampling, of extensive experience and training.	(a) Governmental or semi-governmental: 2. (b) Retired: 0. (c) Private: 0. (d) Educational institutions: 3.
7. Sub-Commission on Prevention of Discrimination and Protection of Minorities	(a) Thirteen members. (b) Makes recommendations from studies, to Commission on Human Rights, concerning the prevention of discrimination of any kind relating to human rights and fundamental freedoms, and protection of racial, national, religious and linguistic minorities.	(a) 1950 length of meetings: one session, 3 weeks. (b) 1950 location: New York. (c) Reports to Commission on Human Rights or the Economic and Social Council.	(a) Present membership elected by the Economic and Social Council on special request of Commission. (b) Basis: panel of nominations by Governments represented on the Commission of Human Rights.	(a) Governmental or semi-governmental: 7. (b) Retired: 1. (c) Private: 5. (d) Educational institutions: 0.
8. Sub-Commission on Freedom of Information and of the Press	(a) Twelve members. (b) Considers and reports on issues and problems involved in the dissemination of information by newspapers and news periodicals, radio broadcasts and news-reels.	(a) 1950 length of meetings: one session, 3 weeks. (b) 1950 location: Montevideo. (c) Reports to the Economic and Social Council or the Commission on Human Rights.	(a) Elected by the Commission on Human Rights. Subject to consent of own Governments. (b) Basis: qualifications as experts in the field of freedom of information.	(a) Governmental or semi-governmental: 6. (b) Retired: 0. (c) Private: 6. (d) Educational institutions: 0.
9. International Civil Service Advisory Board	(a) Nine members. (b) To contribute to the improvement of recruitment and related phases of personnel administration of international organizations.	(a) 1950 length of meetings: two sessions, 17 days in all. (b) 1950 location: New York, Geneva. (c) Reports to Administrative Committee on Co-ordination.	(a) Appointed by Secretary-General with advice and consent of Administrative Committee on Co-ordination. (b) Basis: personal capacity as individuals of wide public trust for judgment. Representative of different regions and cultures.	(a) Governmental or semi-governmental: 6. (b) Retired: 1. (c) Private: 1. (d) Educational institutions: 1.
10. Investments Committee	(a) Three members. (b) Advises Secretary-General on investment of pension funds and of special and other funds under the control of United Nations.	(a) 1950 length of meetings: one session, 2 weeks. (b) 1950 location: New York. (c) Reports to the Secretary-General.	(a) Appointed by the Secretary-General after consultation with Advisory Committee, with subsequent approval of General Assembly. (b) Basis: personal capacity as experts in field.	(a) Governmental or semi-governmental: 2. (b) Retired: 1. (c) Private: 0. (d) Educational institutions: 0.

**Documents A/C.5/349**

**Supplementary estimates for section 21,  
Information Centres: establishment of a  
second information centre in Africa**

[Original text: English]  
[10 November 1949]

Pursuant to the Fifth Committee's request that the Secretary-General should study the whole question of establishing a second information centre in Africa with particular reference to its location and size, the following report is submitted.

On the basis of his further study, and after discussion with the Liberian delegation, the Secretary-General recommends that an information centre be established in Monrovia, Liberia.

The estimated costs for this Centre are based on the following assumptions:

1. The Government of Liberia will grant to the United Nations Information Centre all the facilities and privileges necessary for the effective discharge of the Centre's duties.

2. The Centre would, during its initial period, serve only the Republic of Liberia. During this time negotiations would be conducted with the appropriate authorities with a view to expanding the services of the Centre to other parts of the region.

3. The Centre would be opened on 1 April 1950.

4. The staff would comprise one information officer, grade 15, and one secretary, grade 6.

On the above basis, the expenses would amount to \$20,290, as itemized in the annex.

It is considered that expenses in connexion with this Centre cannot be absorbed within the amounts approved by the Fifth Committee at the first reading of the budget estimates for section 21.

Should the Fifth Committee approve the estimates for this Centre, the Secretary-General requests that an amount of \$20,290 be appropriated in section 21, in addition to the amount of \$839,550 already approved at the first reading.

An amount of \$1,530, representing contributions to the Staff Assessment Plan, would be included in the estimates for miscellaneous income.

**ANNEX**

**UNITED NATIONS INFORMATION CENTRE  
AT MONROVIA, LIBERIA**

*Section 21. Information Centres*  
(supplementary estimates):

Chapter I. Salaries and wages:	\$
(i) Established posts .....	8,600
(ii) Temporary assistance and consultants....	250
(iii) Casual labour .....	600
(iv) Overtime .....	—

Chapter II. Common staff costs:	\$
(i) Travel and removal expenses of staff and dependants .....	1,200
(ii) Installation and termination allowances and grants .....	670
(iii) Contributions—Staff Provident Fund and Staff Pension Fund .....	—
(iv) Children's allowances, education grants and related travel .....	120
(v) Expatriation allowances .....	300
Chapter III. Other expenses:	
(i) Travel on official business.....	900
(ii) Travel on home leave.....	—
(iii) Communication services .....	1,600
(iv) Postal services .....	750
(v) Air freight .....	250
(vi) Other freight, cartage and express.....	200
(vii) Photographic and motion picture supplies and services .....	50
(viii) Rental and maintenance of premises and equipment (including utilities) .....	800
(ix) Stationery and office supplies.....	400
(x) Supplies for internal reproduction.....	100
(xi) Rental and maintenance of transportation equipment .....	—
(xii) Miscellaneous supplies and contractual services .....	600
Chapter IV. Permanent equipment:	
(i) Office furniture, fixtures and equipment...	2,000
(ii) Library books, periodicals and maps.....	300
(iii) Transportation equipment .....	—
(iv) Radio, photographic and motion picture equipment .....	600
	<b>TOTAL 20,290</b>

**Document A/C.5/354 and Corr.1**

**Summary of the budget situation at the first reading of the budget estimates**

[Original text: English]  
[15 November 1949]

On the basis of the decisions made by the Fifth Committee in its first reading of the 1950 budget and of a rough estimate of the modifications to result from various expected decisions from the General Assembly, the total 1950 estimates are likely to amount to \$42,246,693 (annex A).

On the same basis, miscellaneous income for the financial year 1950 is estimated at \$5,091,740 (annex B).

The contribution required to finance the 1950 budget would thus stand at \$37,154,953.

This amount will be further reduced in accordance with the terms of regulation 17 of the provisional financial regulations by the following sums:

	\$
(a) Surpluses in 1948 appropriations and miscellaneous income .....	1,390,636
(b) Savings effected in the liquidation of prior year's obligations .....	568,791
(c) Adjustment in appropriations and estimated income for 1949 (A/C.5/353).....	391,938
	<b>TOTAL 2,351,365</b>

As a result of the above reductions, contribution from Members for the financial year 1950 would be fixed at \$34,803,588 as against \$41,617,000 for 1949, a reduction of \$6,813,412.

## ANNEX A

Section	1950 estimates as approved by the Fifth Committee in its first reading	Additional requirements and adjustments	Anticipated 1950 requirements
	\$	\$	\$
1. The General Assembly, Commissions and Committees .....	1,307,090	26,370 <sup>a</sup>	1,333,460
2. The Security Council, Commissions and Committees .....	357,600	—	357,600
3. The Economic and Social Council, Commissions and Committees .....	325,390	—	325,390
3a. Permanent Central Opium Board and Narcotic Drugs Supervisory Body.....	39,900	—	39,900
3b. Regional Economic Commissions .....	53,560	—	53,560
4. The Trusteeship Council, Commissions and Committees .....	165,750	—	165,750
5. Special conferences .....	53,600	—	53,600
6. Investigations and inquiries .....	2,717,700 <sup>b</sup>	1,341,000 <sup>c</sup>	4,058,700
6a. United Nations Field Service.....	337,000	—	337,000
7. Executive Office of the Secretary-General....	512,000	—	512,000
7a. Library .....	449,500	—	449,500
8. Department of Security Council Affairs.....	841,200	—	841,200
9. Military Staff Committee secretariat.....	197,800	—	197,800
10. Department of Economic Affairs.....	2,450,000	—	2,450,000
11. Department of Social Affairs.....	1,689,500	—	1,689,500
12. Department for Trusteeship and Non-Self-Governing Territories .....	935,000	—	935,000
13. Department of Public Information.....	3,264,250	—	3,264,250
14. Legal Department .....	527,300	—	527,300
15. Department of Conference and General Services .....	8,721,200	10,000	8,731,200
16. Department of Administrative and Financial Services .....	1,720,000	—	1,720,000
17. Common staff costs .....	3,888,000	—	3,888,000
18. Common services .....	2,110,300	—	2,110,300
19. Permanent equipment .....	241,800	—	241,800
20. United Nations Office at Geneva.....	4,195,400	—	4,195,400
21. Information centres .....	859,840 <sup>d</sup>	—	859,840
22. Economic Commission for Asia and the Far East .....	686,850	—	686,850
23. Economic Commission for Latin America.....	525,500	—	525,500
24. Hospitality .....	20,000	—	20,000
25. Advisory social welfare functions.....	635,900	—	635,900
25a. Technical assistance for economic development	539,000	—	539,000
25b. International Centre for Training in Public Administration .....	149,500 <sup>e</sup>	—	149,500
26. Transfer of the assets of the League of Nations to the United Nations.....	533,768	—	533,768
27. The International Court of Justice.....	634,765	—	634,765
28. Global reduction on provision for contractual printing .....	(210,770)	—	(210,770)
29. Global reduction on account of devaluation of currencies .....	(500,000) <sup>f</sup>	—	(500,000)
TOTALS	40,975,193	1,377,370	42,352,563

<sup>a</sup> Expenses in connexion with the establishment of the United Nations Administrative Tribunal.

<sup>b</sup> Includes \$780,000 for the United Nations Special Committee on the Balkans (\$850,000 approved by the Fifth Committee less \$69,800 savings to derive from the adoption of the United Nations Field Service), \$715,200 for the United Nations Commission for India and Pakistan, \$400,000 for the United Nations Commission for Indonesia, \$50,000 for the repatriation of Greek children, \$320,000 for the United Nations Commission on Korea, and \$452,000 for the Council for Libya, the Advisory Council for Italian Somaliland and the United Nations Commission for Eritrea.

<sup>c</sup> Amount estimated for United Nations commitments in Palestine (\$1,500,000 less \$159,000 savings to derive from the adoption of the Field Service).

<sup>d</sup> Includes an amount of \$20,290 for the establishment of an information centre in Monrovia, Liberia.

<sup>e</sup> Includes an amount of \$10,000 approved by the Fifth Committee as a grant to the Committee on Administrative Practices of the International Institute of Administrative Science of Brussels.

<sup>f</sup> Amount approved by the Fifth Committee, as against \$425,000 proposed by the Secretary-General.

ANNEX B

MISCELLANEOUS INCOME: 1950		\$
Estimate of Advisory Committee.....		4,946,490
Adjustments pursuant to decisions of Fifth Committee in first reading (Interim Committee of General Assembly, increased provision for salaries and wages: Departments of Economic Affairs, Social Affairs, Conference and General Services, Geneva office, Economic Commission for Asia and the Far East, and for Latin America) .....	103,420	
Possible additional adjustments:		
United Nations Field Service.....	38,700	
Postal administration .....	1,600	
Information Centre, Monrovia, Liberia	1,530	
	41,830	
		TOTAL 5,091,740

*Note:* The original estimate included \$150,000 for contributions under the Staff Assessment Plan with respect to expenditures for salaries and wages under section 6. Detailed estimates have now been submitted for four missions, in connexion with which staff assessments are estimated at \$104,300.

	\$
Chapter I. United Nations Special Committee on the Balkans.....	39,000
Chapter III. United Nations Commission for India and Pakistan.....	38,500
Chapter VI. United Nations Commission on Korea .....	6,800
Chapter VII. Council for Libya	
Chapter VIII. Advisory Council for Italian Somaliland .....	20,000
Chapter IX. United Nations Commission for Eritrea	
	104,300

Estimates have not yet been submitted for contributions in connexion with United Nations commitments in Palestine and with the United Nations Commission for Indonesia.

**Document A/C.5/354/Rev.1**

**Summary of the budget situation at the second reading of the budget estimates**

[Original text: English]  
[7 December 1949]

Following is a revised summary of the 1950 budget estimates, by section, as approved by the Fifth Committee in its second reading. The total shown for section 6 includes the provision of \$1,059,000 requested by the Secretary-General for Palestine (A/C.5/367) which has not yet been considered by the Fifth Committee.

Section	1950 estimates as approved by the Fifth Committee in its second reading \$
1. The General Assembly, Commissions and Committees .....	1,326,960
2. The Security Council, Commissions and Committees .....	357,600
3. The Economic and Social Council, Commissions and Committees .....	325,390
3a. Permanent Central Opium Board and Narcotic Drugs Supervisory Body....	39,900
3b. Regional Economic Commissions.....	53,560
4. The Trusteeship Council, Commissions and Committees .....	175,750
5. Special conferences .....	53,600
6. Investigations and inquiries .....	3,776,700
6a. United Nations Field Service.....	337,000

Section	1950 estimates as approved by the Fifth Committee in its second reading \$
7. Executive Office of the Secretary-General	512,000
7a. Library .....	449,500
8. Department of Security Council Affairs	841,200
9. Military Staff Committee secretariat....	144,800
10. Department of Economic Affairs.....	2,450,000
11. Department of Social Affairs.....	1,689,500
12. Department for Trusteeship and Non-Self-Governing Territories .....	935,000
13. Department of Public Information.....	3,264,250
14. Legal Department .....	527,300
15. Department of Conference and General Services .....	8,731,200
16. Department of Administrative and Financial Services .....	1,720,000
17. Common staff costs .....	3,888,000
18. Common services .....	2,110,300
19. Permanent equipment .....	241,800
20. United Nations office at Geneva.....	4,195,400
21. Information centres .....	839,550
22. Economic Commission for Asia and the Far East .....	686,850
23. Economic Commission for Latin America	525,500
24. Hospitality .....	20,000
25. Advisory social welfare functions.....	635,900
25a. Technical assistance for economic development .....	539,000
25b. International Centre for Training in Public Administration .....	149,500
26. Transfer of the assets of the League of Nations to the United Nations.....	533,768
27. The International Court of Justice.....	634,765
28. Global reduction on provision for contractual printing .....	(210,770)
29. Global reduction on account of devaluation of currencies .....	(500,000)
	TOTAL 42,000,773

The above total of \$42,000,773 will be offset by miscellaneous income estimated at \$5,091,740. The contribution required to finance the 1950 budget will thus stand at \$36,909,033.

This amount will be further reduced by a total sum of \$2,351,365 as a result of various adjustments in prior years' appropriations, obligations and estimated income (A/C.5/354 and Corr.1).

A further reduction of \$27,085 will be made because of the 1949 contribution of one Member admitted after the assessments for 1949 were originally determined.

As a result, contribution from Members for the financial year 1950 will be fixed at \$34,530,583 as against \$41,617,000 for 1949, a reduction of \$7,086,417.

**Document A/C.5/356**

**Revised estimates for section 6, chapter III, United Nations Commission for Indonesia**

[Original text: English]  
[18 November 1949]

The Special Report to the Security Council on the Round Table Conference submitted by the United Nations Commission for Indonesia (S/1417), is scheduled for discussion at the next meeting of the Security Council. As reported by the Commission (paragraph 105), the resolution covering the decisions of the Conference

“... provides that the United Nations Commission for Indonesia or another United Nations agency shall observe in Indonesia the implementa-

tion of the agreements reached at the Round Table Conference. Apart from this general provision, there are also special provisions concerning the functions of the United Nations in the implementation of the agreements reached at the Conference. It is provided that the United Nations Commission for Indonesia, or its successor, will be given opportunity to co-operate with the Joint Technical Commission to be established in connexion with the repatriation of the Royal Netherlands Army from Indonesia (paragraph 84); that plebiscites to ascertain the wishes of the population with regard to the future status of their respective territories in the federal structure will be held only if recommended by a United Nations organ; and that a United Nations organ shall supervise such plebiscites (paragraph 53)."

Estimates are presented for the continuation throughout 1950 of the Commission at the present level of activity.

	\$
Temporary assistance .....	55,900
Travel and subsistence of members.....	41,000
Travel and subsistence of military observers....	253,700
Travel and subsistence of staff.....	72,000
Communications .....	7,400
Stationery and office supplies.....	2,000
Maintenance and operation of transportation equipment .....	10,000
Freight, cartage and express.....	2,000
Insurance .....	21,400
Miscellaneous supplies and contractual services..	4,000
	TOTAL 469,400

Under temporary assistance, provision is made for 9 persons, internationally recruited to serve the Mission (as shown in the annex) (\$42,940), 2 local recruits at an estimated cost of \$3,600 per year, and 3 persons to be temporarily employed at Headquarters as replacement of staff assigned to the Mission (\$9,360).

Under travel and subsistence of members, provision is made for round-trip costs (\$6,000) and daily subsistence allowance of \$20 for each of three members and three alternates serving the Commission, less a reduction of 20 per cent for periods of absence from the Mission area (\$35,000).

Under travel and subsistence of military observers, provision is made for round-trip costs (\$55,000) and daily subsistence allowance of \$11 for each of 55 observers, less a deduction

of 10 per cent for periods of absence from the mission area (\$198,700). The calculations for military observers are based on the average number of observers required in 1949.

The \$72,800 requested under travel and subsistence of staff will cover expenses in connexion with:

(a) Sixteen round-trip costs for internationally recruited and headquarters staff assigned to the Mission (\$16,000);

(b) Subsistence allowance for 5 staff members at \$8 per day, 10 staff members at \$11 per day and 1 staff member at \$20 per day, less approximately 10 per cent deduction for periods of absence from the Mission area (\$56,000).

For insurance, provision has been made for insurance of military observers at an estimated cost of \$360 for each military observer per year less 10 per cent for periods of absence from the Mission area (\$17,800), and for insurance of staff members assigned to the Mission (\$3,600).

An appropriation, therefore, of \$469,400 under section 6 of the 1950 budget would be required. It is to be noted that these expenses will be partly compensated by the amount of assessments to be levied on the staff of the Commission, estimated at \$8,000.

These estimates take into account recent revaluations of currencies. If the previous rates had continued, the present estimates would have been increased by \$71,500.

The substantial increase over the amounts appropriated for 1949 for the Commission (\$215,114) is due to the fact that the present estimates provide for reimbursement of travel and subsistence expenses to alternates (\$20,500) and to military observers (\$253,700), for which no provision was made in the 1949 estimates. Payment to alternates has been authorized in accordance with the resolution of the Security Council of 27 September 1949 (S/1401). Payment of expenses of observers has been authorized pursuant to a request forwarded to the Secretary-General by the Security Council on 5 October 1949.

This request, as the requests previously submitted for the various political missions, will substitute for the provision of \$5,000,000 included in the original budget in section 6.

## ANNEX

### MANNING TABLE

#### UNITED NATIONS COMMISSION FOR INDONESIA

<i>Internationally recruited</i>	<i>Personnel detailed from headquarters</i>	<i>Grade</i>	<i>Gross salary amount for internationally recruited personnel</i>
	1	Principal Secretary	\$
	2	Professional officers	
2		Professional officers	14
	1	Interpreter	
1		Administrative officer	12
1		Administrative assistant	8
1		Editor	8
4		Secretaries	12,600
	3	Secretaries	
9	7		42,940

**Extension of the Palais des Nations in Geneva and accommodation therein of the World Health Organization's headquarters**

[Original text: English]  
[22 November 1949]

I. INTRODUCTION

1. Negotiations with the World Health Organization have not yet fully matured into a definite text of an agreement which could be submitted in time for approval to the present session of the General Assembly. Considering, however, the gradual growth of the WHO staff and its consequent office needs, the Secretary-General feels that he could not justify delaying the signature of an agreement until approval by the next regular session of the General Assembly. In fact, such an agreement should be put into execution within the next few months. At the same time the Secretary-General is glad to state that negotiations are now sufficiently well advanced to warrant the expectation that agreement will be reached by the end of this year or by the beginning of 1950 at the latest. It is, therefore, proposed that the General Assembly take note of the proposals contained in the present report and authorize the Secretary-General to sign the necessary instruments now under negotiation along the lines mentioned below.

The Secretary-General considers it necessary to ask for this authorization as the agreements to be concluded imply the cession of certain rights of occupancy in the Geneva building to the WHO for a prolonged period while the United Nations will also assume certain obligations which, in the future, are likely to have repercussions on the budget of the European office at Geneva, although no need for additional appropriations during 1950 can be foreseen at present.

2. As early as March 1946, the Technical Preparatory Committee of the World Health Organization initiated a discussion on the choice of a location for the permanent headquarters of the future organization.

On 24 July 1948, the First World Health Assembly, mainly on the basis of:

(a) An inquiry by the Director-General establishing that seventeen Governments had a preference for Geneva as the seat for the WHO headquarters,

(b) An undertaking of the Swiss Government to facilitate installation of the WHO in Geneva,

(c) Economic and Social Council resolution 168 (VII) of 23 July 1948 considering "that the establishment of headquarters of the World Health Organization at Geneva is in the best interests of the United Nations and World Health Organization", (see annex II) decided "that Geneva should be the permanent Headquarters of WHO".

On 30 August 1948, the Director-General of the WHO asked the Secretary-General whether the United Nations would be prepared to accommodate the WHO headquarters in the existing Palais des Nations indicating that approximately

300 offices would be required once the organization's staff had reached full strength.

3. On 15 October 1948, the Secretary-General instructed the Director of the European office in Geneva to inform the Director-General of the WHO that he would be agreeable to guaranteeing the WHO three years' occupancy of about 106 offices (a number increased to approximately 130 in the meantime) and further that "it will be difficult to increase this accommodation without some kind of extension or transformation of the existing Geneva buildings". The representative or the Secretary-General was also authorized to explore "the possibilities of agreement on a concrete plan for such extension or transformation".

In this matter the Secretary-General has been mainly guided by resolution 168 (VII) of the Economic and Social Council of 23 July 1948 quoted in part above as well as by articles XI and XIV of the United Nations Agreement with the World Health Organization (see annex III).

The Secretary-General also made it clear that any extension to the Palais des Nations which would be so required should be constructed by the United Nations at the expense of the WHO and should become the exclusive and full property of the United Nations in order to maintain undivided ownership.

4. In February 1949, the Secretary-General proceeded to Geneva to study the problem on the spot and to consult personally with the Swiss Government and with the Director-General of the World Health Organization.

Subsequent to discussions with Mr. Max Petitpierre, Chief of the Federal Political Department of the Swiss Confederation, an offer of financial assistance was made to the WHO by the Swiss Government. It provided for three alternative possibilities as shown in the following quotations taken from Mr. Petitpierre's letter of 21 March 1948 addressed to the Director of the European office of the United Nations at Geneva:

"(a) A gift of 2,000,000 Sw. fr. (about \$467,300)<sup>1</sup> and a loan of the balance, viz., 3,750,000 Sw. fr. (about \$876,200) at 2 per cent interest, amortization and interest to be offset by the Swiss annual contribution to the WHO.

"(b) A loan of the whole amount, viz., 5,750,000 Sw. fr. (about \$1,343,000) without interest, to be reimbursed within a period of thirty years, Switzerland's contribution to be appropriated to the repayment.

"(c) A gift of 3,000,000 Sw. fr. (about \$701,000) and leaving it to WHO to find elsewhere the balance of 2,750,000 Sw. fr. (about \$649,000)."

It was also pointed out in this letter that "it is essential that no measure be taken which might hamper the development of the European office of the United Nations as such or detract from Geneva's importance as a centre of international conferences".

<sup>1</sup>All estimates have been made and figures given on the basis of Swiss francs. The rate of exchange used for computation into dollars is 4.28 Swiss francs per dollar.

5. The Second World Health Assembly at its tenth plenary meeting on 30 June 1949, adopted a resolution, a part of which follows:

*“Resolves to delegate to the Executive Board, acting in concert with the Director-General and subject to the instructions mentioned in paragraphs (1), (2) and (3) below, full powers to take in the name of the World Health Assembly the final decision both as to the selection of the site and as to the choice of the proposal which the Board may deem most advantageous among the three presented by the Swiss Federal Council in the above-mentioned letters for the provision of the necessary funds, up to a limit of 6,000,000 Swiss francs for the total cost of constructing the building.*

*“(1) In view of the administrative facilities and economies that might accrue to the mutual advantage of the United Nations and the World Health Organization from the provision for the latter of headquarters accommodation in the closest possible proximity to the United Nations buildings in Geneva, the Board is instructed in consultation with the Swiss Government, to accept the offer of the Secretary-General of the United Nations on condition that the needs of the World Health Organization in this matter receive full consideration and that acceptable and adequate accommodation can be made available to the World Health Organization within United Nations grounds at Geneva on terms to be agreed upon in advance with the Secretary-General of the United Nations and to be completely acceptable to the Director-General of the World Health Organization;*

*“(2) Should, however, the final offer of the Secretary-General fail to satisfy the conditions set forth above, then the Board may accept the offer of an independent site made by the Swiss Federal Council on behalf of the Canton of Geneva;*

*“(3) Should none of the offers made in accordance with paragraphs (1) and (2) above be completely acceptable to the Board and the Director-General, the Board is authorized to seek any other solution for headquarters at Geneva which in its opinion will satisfy the needs of the World Health Organization, in an adequate and practicable manner, and to report thereon to the Third World Health Assembly.*

*“Requests the Executive Board to expedite, so far as it lies within its power to do so, the commencement of building operations at the earliest possible moment, and to report to the members of the World Health Organization on the decisions taken for the execution of the present resolution.”*

6. On 19 July 1949, the Executive Board of the World Health Organization adopted a resolution of which the following quotations are relevant:

*“The Executive Board,*

*“Noting the offers made by the Swiss Federal Council for the financing of a building as a permanent headquarters office for the World Health Organization in Geneva,*

*“Considering that the second of the solutions proposed by the Federal Council, namely a loan of the whole amount envisaged, viz. Swiss francs*

*5,750,000 without interest to be reimbursed by annuities of Swiss francs 191,666 over a period of thirty years, would appear to be less advantageous to the World Health Organization than the other two solutions,*

*“Resolves that the Federal Council be informed that WHO discards the second solution and will make its choice between the first and the third as soon as precise estimates of the cost of construction have been received; . . .*

*“Resolves to set up an ad hoc Committee, to be known as the Building Committee . . .*

*“Invests the said Committee with full powers to give effect with the least possible delay to the present resolution of the Board including the financial matters involved, always having regard to the terms of the above-mentioned resolution of the Second World Health Assembly.”*

7. Present distribution of office space and future requirements can be summarized as follows (exclusive of the Assembly Building but inclusive of the Library):

	<i>Present distribution of space: Offices</i>	<i>Additional space required: Offices</i>
United Nations, including the Economic Commission for Europe . . . . .	349	—
World Health Organization . . . . .	128	167
Visiting conferences (marginal space) . . . . .	36 approx.	40 min.
Other organizations (International Trade Organization and International Refugee Organization) . . . . .	17	—
TOTAL SPACE	530	207

## II. EXTENSION PROBLEMS

8. From the outset, primary attention was given to the possibility of creating new office space by internal structural alterations in the Palais. Actual extension of the building as an additional means to satisfy WHO's needs was taken into consideration only when it was found impossible to provide sufficient new accommodation by internal changes alone.

9. Next came the problem of determining by what type of extension both the United Nations and the WHO could be assured of enjoying the most efficient and economical operation. With this in view, various solutions were envisaged which can be roughly divided into two categories:

(a) Extending the building horizontally by adding a wing either on the now open side of the Secretariat courtyard, or on the outside of the building, i.e., near the main entrance;

(b) Extending the building vertically either by raising the Secretariat building in whole or in part, or by the construction of an additional building considerably surpassing in height the existing structure.

10. Extensive comparative studies showed that an extension of the horizontal type would have exaggerated, to the detriment of an efficient and economical operation, the already greatly developed horizontal outlay of the Palais. It was also shown that building in height, although providing many attractive features, was not generally acceptable for practical and aesthetic reasons.

11. At the same time, constant attention, of course, was paid to the essential matter of construction cost and, as studies progressed, both the Secretary-General and the Director-General of the WHO came increasingly to the conviction that it would be desirable and in the best interest of the WHO to reduce to a minimum the contribution to be made by the WHO in addition to the financial support promised by the Swiss Government.

12. As a result of these multiple and occasionally contradictory considerations, agreement was finally reached between the Secretary-General and the Director-General of the WHO to submit, for approval by the Building Committee of the WHO and the General Assembly, a solution which gives satisfaction to the operational needs of both organizations, without impairing existing facilities for incidental conferences. This solution will cost considerably less than those originally envisaged, and will safeguard the architectural and aesthetic conception of the building.

13. At the same time, the Swiss Government very generously agreed to maintain its original offer, notwithstanding the fact that, under the proposed plan, its contribution will represent a higher proportion of the total building cost than it had originally intended.

14. The project now being finalized as the most appropriate solution will provide about 210 additional offices, to be obtained through:<sup>1</sup>

(a) Raising the Ariana Wing of the Secretariat building by three floors and thereby bringing this annex to the same height as the main section of the Secretariat building. This provides 54 offices.

(b) Construction of a new wing, of six floors, providing 114 offices. This wing would be constructed in such a way as not to preclude, subject to consultation with the Swiss Government, extension in height should future requirements of either the United Nations proper or of the specialized agencies necessitate such extension.

(c) Creation of approximately 40 offices, by internal changes in the existing building without affecting adversely the internal architecture.

15. The cost of this project is estimated between 3,500,000 Swiss francs (\$817,757) and 4,000,000 Swiss francs (\$934,579), thus requiring an expenditure of 500,000 (\$116,822) to 1,000,000 Swiss francs (\$233,644) to be borne by the World Health Organization, in case it accepts the grant of 3,000,000 Swiss francs (\$700,932) from the Swiss Government. In case it were to choose the other alternative of the financial offer, 2,000,000 Swiss francs (\$467,288) would be contributed by the Swiss Government and the balance of 1,500,000 (\$350,467) to 2,000,000 Swiss francs (\$467,288) would constitute a loan by the Swiss Government to the WHO at 2 per cent interest. A decision on this matter has not yet been taken by the WHO.

### III. TERMS OF OCCUPANCY

16. In order to grant the WHO the security of tenure necessary for the establishment of its

<sup>1</sup> See attached outlay—annex I.

permanent headquarters and in consideration of the contributory investment to be made by the WHO into the Palais des Nations, the Secretary-General proposes to agree:

(a) To lease to the WHO, for an initial and renewable period of ninety-nine years, approximately 300 offices. In line with present practice (AI/13/Rev.1) no rent would be charged. The WHO would, however, pay its proportionate share in management and maintenance charges under a special agreement to be concluded.

(b) To provide the WHO with conference facilities on such dates and on such financial conditions as may be agreed upon in accordance with principles approved by the United Nations for reimbursement for services.

(c) That the WHO shall enjoy, in the event of an increase in the number of its services or personnel, a prior right against all organizations, other than the United Nations, over such space as may be declared available by the United Nations in the Palais as extended and rearranged. These provisions, however, would not apply to organizations to be accommodated in the Palais on terms involving the furnishing of funds by any such organizations for the purpose of extending or rearranging the Palais to provide suitable accommodations for any such organizations. In that event, the United Nations shall decide as to which organization the available space shall be assigned, due regard being had to the relative requirements of the organizations concerned and the funds any such organizations are prepared to contribute to the extension or rearrangement of the Palais.

Should such additional space not be available to the WHO in the Palais, the United Nations shall, at the request and expense of the WHO, extend or rearrange the Palais so as to furnish the WHO with the additional accommodations requested by the WHO.

(d) To grant the WHO the right to use, on a reimbursable basis, its Conference and General Services in the Palais des Nations in accordance with the principles approved by the United Nations for reimbursement for such services and on the basis of the special agreement to be concluded to this effect.

(e) That any dispute which may arise with regard to the execution or interpretation of the project shall be referred to arbitration to be agreed upon by both the United Nations and the WHO on an *ad hoc* basis. The awards of the arbitration would be final.

### IV. CONCLUSION

17. In consideration of the foregoing, the Secretary-General respectfully submits, for the approval of the General Assembly, the following draft resolution:

#### *The General Assembly*

*Notes* the arrangements proposed by the Secretary-General in connexion with the extension of the Palais des Nations and the granting of a lease to the World Health Organization, and

*Authorizes* the Secretary-General to enter into such arrangements with the World Health Organization and the Swiss Government as he may see fit to accomplish the purposes recited above.



ANNEX I

PALAIS DES NATIONS

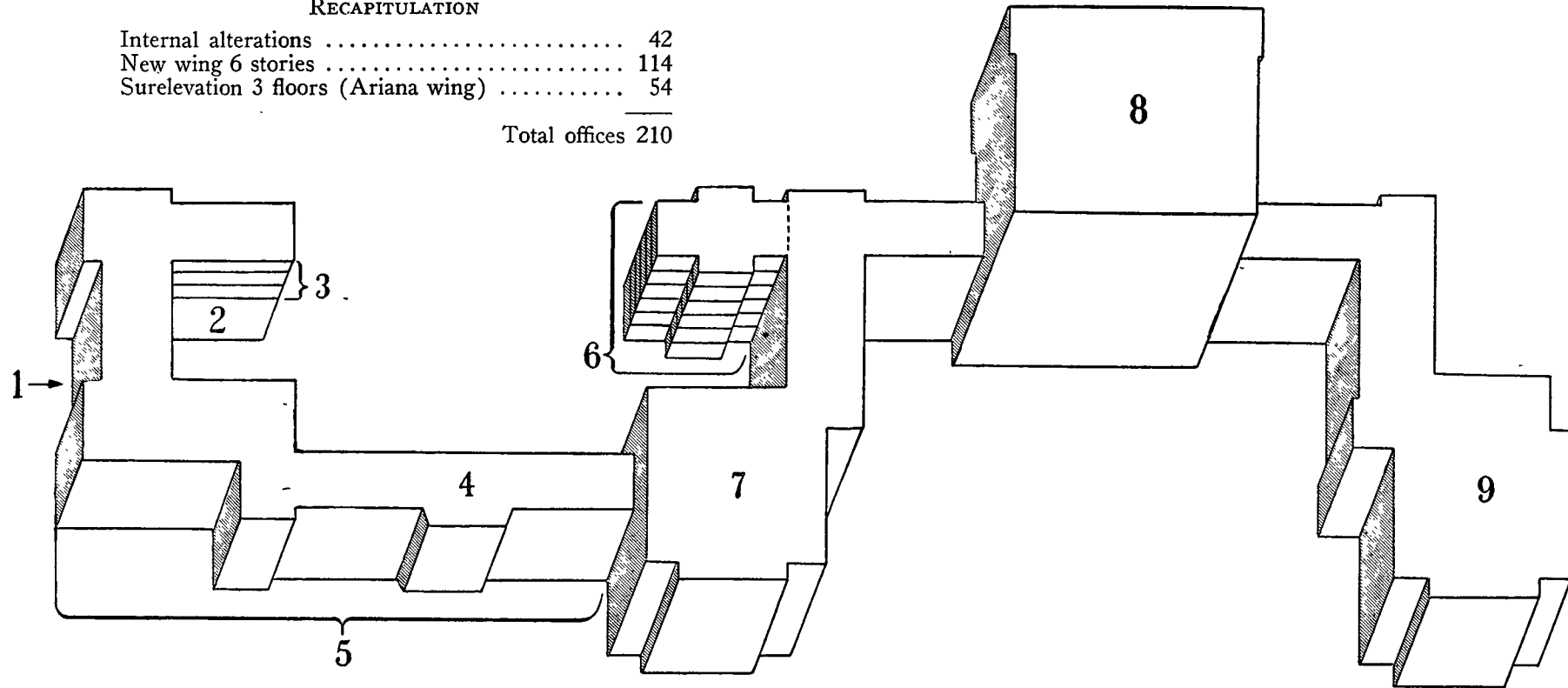
AERIAL VIEW SHOWING PROJECTED EXTENSION

RECAPITULATION

Internal alterations .....	42
New wing 6 stories .....	114
Surelevation 3 floors (Ariana wing) .....	54

Total offices 210

101



1. Entrance, Place des Nations.
2. Ariana wing.
3. Surelevation 3 floors—54 offices.
4. Secretariat.
5. Internal alterations—42 offices.

6. New wing 6 stories—144 offices.
7. Council.
8. Assembly.
9. Library.

## ANNEX II

### RESOLUTION 168 (VII) OF 23 JULY 1948 LOCATION OF THE HEADQUARTERS OF THE WORLD HEALTH ORGANIZATION

*The Economic and Social Council,*

Having taken note of the provisional decision unanimously adopted by the World Health Assembly on 2 July 1948 that Geneva be made the permanent headquarters of the World Health Organization,<sup>1</sup>

Considers that the establishment of the headquarters of the World Health Organization at Geneva is in the best interests of the United Nations and of the World Health Organization.

## ANNEX III

### AGREEMENT BETWEEN THE UNITED NATIONS AND THE WORLD HEALTH ORGANIZATION

#### *Article XI. Headquarters and regional offices*

1. The World Health Organization agrees to consult with the United Nations before making any decision concerning the location of its permanent headquarters.

2. Any regional or branch offices which the World Health Organization may establish shall, so far as is practicable, be closely associated with such regional or branch offices as the United Nations may establish.

#### *Article XIV. Administrative and technical services*

1. The United Nations and the World Health Organization recognize the desirability, in the interest of administrative and technical uniformity and of the most efficient use of personnel and resources, of avoiding, whenever possible, the establishment and operation of competitive or overlapping facilities and services among the United Nations and the specialized agencies.

2. Accordingly, the United Nations and the World Health Organization agree to consult together concerning the establishment and use of common administrative and technical services and facilities in addition to those referred to in articles XII, XIII, and XV, in so far as the establishment and use of such services may from time to time be found practicable and appropriate.

3. Arrangements shall be made between the United Nations and the World Health Organization with regard to the registration and deposit of official documents.

#### **Document A/C.5/361/Add.1**

#### **Extension of the Palais des Nations in Geneva and accommodation therein of the World Health Organization's headquarters**

[Original text: English]  
[28 November 1948]

I. The Secretary-General has been informed that the Building Committee of the World Health Organization<sup>2</sup> has on 26 November 1949, decided to accept:

<sup>1</sup> See document E/852.

<sup>2</sup> For terms of reference see document A/C.5/361, sections 5 and 6.

1. The offer of the Swiss Government of a gift of 3,000,000 Swiss francs (A/C.5/361, section 4, alternative (c));

2. The extension project of the Palais des Nations, without reservation, as outlined in section 14 of document A/C.5/361;

3. Principles of occupancy as outlined in section 16 of document A/C.5/361.

II. Preliminary consultation with the Advisory Committee in regard to the proposals contained in document A/C.5/361 lead the Secretary-General to amend the draft resolution<sup>3</sup> contained in document A/C.5/361 as follows:

*The General Assembly,*

Taking cognizance of the arrangements proposed by the Secretary-General in document A/C.5/361 in connexion with the extension of the Palais des Nations in Geneva and the granting of a lease to the World Health Organization,

Considering that no United Nations expenditures will be required in respect of the proposed extension of the Palais des Nations,

Noting in this connexion that the Building Committee of the World Health Organization has decided on 26 November 1949, to accept a gift of 3,000,000 Swiss francs from the Swiss Government as a contribution towards the achievement of the purposes set out in document A/C.5/361, and that the World Health Organization will have full responsibility for the additional expenditures required to cover the total construction cost of the projected extension,

Authorizes the Secretary-General to enter into such arrangements with the World Health Organization and the Swiss Government as he may see fit for the attainment of the purposes set out in document A/C.5/361.

#### **Document A/C.5/363**

#### **Section 27, International Court of Justice: salaries and allowances of the Judges and the Registrar**

[Original text: English]  
[1 December 1949]

1. On 16 November 1949, at its 225th meeting, the Fifth Committee adopted the following resolution:

"The Fifth Committee requests the Secretary-General, in consultation with the Advisory Committee and the representatives of the International Court of Justice, to review the question of payment of salaries and allowances of the Judges and Registrar of the International Court of Justice, taking into consideration:

"(1) The general salary and allowance policies of the United Nations;

"(2) The effect of devaluation on the real income of the Judges and Registrar.

"In the light of these consultations, the Secretary-General is requested to submit to the Fifth Committee at this session, if possible, any recommendations arising therefrom. If it is found im-

<sup>3</sup> The text of this resolution (360 (IV)) as adopted by the General Assembly on 10 December 1949 will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

possible for the Secretary-General to submit recommendations at this session, he shall inform the Committee accordingly."

2. The Secretary-General has conferred with the President of the International Court and with the Deputy-Registrar concerning these questions, and has reached agreement that a long-run solution can be found only after a full study (as recommended by the Advisory Committee on Administrative and Budgetary Questions), including the following stages:

(a) Review of the original basis of establishing the salaries of the Judges and the Registrar;

(b) Analysis of these salaries in the light of United Nations policy after consideration of the report of the Committee of Experts on Salary, Allowance and Leave Systems, especially

(i) Salary rates for top officials,

(ii) Application of the principle of salary differentials;

(c) Study of cost of living at The Hague in relation to New York (such study is needed in any event for establishing a differential for the members of the Registry). A cost of living study would involve:

(i) Collection of data in The Hague,

(ii) Analysis of this data by the United Nations Statistical Office in comparison with similar data for the New York area.

(d) Review of the effects of devaluation after a reasonable period of time.

3. While the historical survey envisioned in step (a) can be concluded during the present session of the General Assembly, steps (b), (c) and (d) could not be concluded before May 1950, and, in fact, the full effect of devaluation on price levels might not be ascertained even at that date. The Secretary-General feels compelled to report to the General Assembly that it is impossible to submit valid recommendations for the solution of this question at this session of the General Assembly.

4. There remains, however, the problem of interim action pending the conclusion of this study. The Secretary-General is of the opinion that the General Assembly desires that, in the spirit of Article 32 of the Statute of the Court, there should be no diminution of the real value of the salaries of the Judges. This could be achieved in a number of ways. In any case, the Secretary-General recommends that the decision of the fifth session of the General Assembly on this question be made retroactive.

The President of the International Court of Justice is of opinion that the items as contained in the estimates submitted to the General Assembly should not be changed, which would not prevent the decision to be taken at the fifth session of the General Assembly from having retroactive effect. As to the opportuneness of foreseeing retroactive effect, the President states that he has no opinion to express.

The Advisory Committee on Administrative and Budgetary Questions agrees in principle with the views expressed by the Secretary-General in paragraphs 1 to 3. In connexion with paragraph 4, the Committee suggests that the question of any change in the salaries of the Judges or the

date at which such a change might be operative, will clearly be a matter for recommendation by the Fifth Committee to the fifth regular session of the General Assembly.

#### **Document A/C.5/L.7**

#### **Section 27, International Court of Justice: letter dated 5 October 1949 from the President of the International Court of Justice to the Chairman of the Fifth Committee**

[Original text: French]

[6 October 1949]

With its customary competence—to which I am happy to pay tribute on behalf of the International Court of Justice—the Advisory Committee on Administrative and Budgetary Questions has submitted to the General Assembly a report on the budget estimates for 1950 (A/934). Several paragraphs of the report (218 to 223) deal with the International Court of Justice. The Assistant Registrar, who represents the Court in administrative and budgetary matters, will hold himself at your disposal to furnish your Committee with any information which it may require when the budget estimates of the Court are under consideration. The Assistant Registrar has instructions to declare, firstly, that the Court accepts the reduction of \$27,350 proposed by the Advisory Committee in its report; and secondly, that the court, some of the expenses of which are payable in Netherlands florins, estimates of its own accord that the devaluation of the florin makes it possible to anticipate an additional saving of \$45,000. These two reductions, amounting to a total of \$72,350, would be subject to the assurance to be given by the General Assembly that if the Court's judicial or advisory activities in 1950 oblige it to exceed the estimated total, it will receive additional funds from the Secretary-General under the procedure provided for the cases enumerated in paragraph (c) of the draft resolution relating to unforeseen and extraordinary expenses (A/934, page 9). I take this opportunity to point out that the extent of the Court's activities is determined solely by the States or organs competent to submit cases to it, and by the operation of the provisions of its Statute, which is an integral part of the Charter.

In paragraph 220 of its report, the Advisory Committee points out that the Court has submitted its requests for credits in respect of the salaries of the Registrar and the members of the Registry staff on a "net" basis. The Committee adds that it has studied carefully the question of the application of the Staff Assessment Plan to the Registry of the Court, and expresses the view that the budget estimates of the Court should be on the same basis as the rest of the Secretariat estimates. In accordance with this view, the Advisory Committee has increased the Court's requests for credits by \$33,965, thus raising the total from \$555,000 to \$580,865.

The issue thus decided by the Committee was the subject of a lengthy correspondence, in the course of which I explained the reasons for which this increase should not be made. Before altering the Court's requests for credits in the manner indicated above, the Fifth Committee and the General Assembly will doubtless wish to be aware

of the considerations involved. Since these considerations are of a legal nature and are based on the interpretation of the Court's Statute, I hasten to inform you, Sir, that I am prepared to furnish the competent organs of the General Assembly personally with all the necessary information on this subject and on any other legal problem relating to the Court likely to arise in connexion with the administrative and budgetary questions with which you may have to deal.

In case, as I anticipate, you should wish to distribute the present letter to the delegations, I hereby give my consent in advance to this procedure.

(Signed) Jules BASDEVANT

**Document A/C.5/L.15**

**Observations on section I, chapter I, article (ii), local transportation**

[Original text: English]  
[11 October 1949]

In 1946, the Secretariat provided for two cars per delegation in the budget. By recommendation of the Fifth Committee in 1947, the number of cars to be provided free to each delegation was reduced to one.

During the discussions occurring in the second session concerning the provision of free cars for each delegation for the forthcoming session in Paris, the Advisory Committee recommended and the Fifth Committee approved the elimination of any cars for delegations for the duration of the General Assembly in Paris. Thus the cost for local transportation (\$29,233) in 1948 as shown in the 1950 budget estimates, relates exclusively to the provision of cars for Secretariat use. These cars were necessary to transport documents, mail, and staff working late at night.

Consequently, the comparative figures as to costs of local transportation for delegations can relate only to the special and regular sessions of the General Assembly in 1947, the special session in 1948, and the second part of the third session in 1949.

The average daily costs for delegation cars were as follows:

	\$
1947—Special session .....	23.03
1947—Second regular session .....	27.20
1948—Special session .....	22.52
1949—Second part of the third regular session....	27.07

At the time of preparing the 1950 estimates (i.e. April 1949), the most recent experience would indicate the daily costs of car rentals to be \$27 daily. The Secretariat estimated that, with the downward trend in prices, the costs would approximate \$24 daily, and this figure was used in the estimates.

Bids have now been obtained for cars to be provided during the current session and indicate an even more favourable rate than estimated.

These were:

	\$
7-12 hours .....	20
12-13 hours .....	22
13-14 hours .....	24
14-15 hours .....	26
and two dollars for each additional hour	

If it can be assumed that the daily usage of each car does not exceed 12 hours and an equivalent low bid can be anticipated in 1950 as was received this session, the basis of \$20 daily for each car is reasonable.

The item of \$3,000 for "overtime rentals, tolls, and miscellaneous" is established to pay overtime rentals for use of cars beyond the estimated 12-hour daily usage and miscellaneous expenses.

In 1946, and during the special session of 1947, the Secretariat paid toll charges for delegation cars. The cost for the special session (1947) was \$376.25. No figure is available for 1946.

With the advent of the second regular session in 1947, no toll charges were assumed by the Secretariat, since no provision was made in the estimates for toll charges. The reference to "tolls" as a part of the definition for local transportation costs is a carry-over from previous budgetary nomenclature but any such reference will be deleted in future budget estimates.

The general policy of the United Nations regarding its fleet operations is that access to Manhattan will be made over the "toll-free" bridges. On those occasions where passengers request a route involving payment of tolls the chauffeurs have been instructed to request such payment by the passenger. In so far as rented cars for delegations during the General Assembly are concerned, no reimbursement is made to either the chauffeur or the contractor for toll claims which may be submitted.

The United Nations fleet consists at present of twenty-three passenger cars, nine trucks and one motorcycle, as stated on page 168 of document A/903.

**Document A/C.5/L.17**

**Colombia: draft resolution**

[Original text: Spanish]  
[17 October 1949]

The General Assembly,

Considering that, without prejudice to the decisions to be taken by the three Councils, the stabilization of an annual budget for the United Nations, planned for the maximum of economy, is the constant concern of Members,

Recommends the Security Council, the Economic and Social Council and the Trusteeship Council to arrange that their own meetings and those of their subsidiary organs or commissions should, as far as possible, be held at the permanent seat of the United Nations.

**Document A/C.5/L.19**

**Liberia: draft resolution**

[Original text: English]  
[20 October 1949]

Whereas in resolution 13 (I) of 13 February 1946, the General Assembly approved the recommendations of the Technical Advisory Committee on Information, including in particular the recommendation that "In order to ensure that peoples in all parts of the world receive as full

information as possible about the United Nations, the Department of Public Information should consider the establishment of branch offices at the earliest practicable date",

And whereas the Republic of Liberia is the only Member of the United Nations in West Africa in which area there is an urgent need for

dissemination of information concerning the United Nations,

The General Assembly therefore resolves that an information centre shall be established in Liberia, West Africa, and that appropriate provision for such a centre shall be made in the budget estimates for the financial year 1950.

### 39 (b) Reports of the Advisory Committee on Administrative and Budgetary Questions<sup>1</sup>

#### Document A/1040

#### Eighth report of 1949, on the revised estimates for section 4, the Trusteeship Council, Commissions and Committees

[Original text: English]  
[21 October 1949]

1. In accordance with a decision taken by the Fifth Committee at its 197th meeting on 13

October 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for the financial year 1950 submitted by the Secretary-General in documents A/C.5/317 and A/C.5/318 and Corr.1.

2. The estimates are set out below, together with the corresponding recommendations of the Advisory Committee:

	<i>Secretary-General's estimates</i>	<i>Advisory Committee's recommendations</i>
	\$	\$
<i>Section 4. The Trusteeship Council, Commissions and Committees</i>		
<i>Chapter I. The Trusteeship Council:</i>		
Original estimates (A/903, A/934) .....	48,370	48,370
Supplementary estimates .....	42,520	36,000
TOTAL FOR CHAPTER I	90,890	84,370
<i>Chapter II. 1950 Visiting Mission:</i>		
Original estimates (A/903, A/934) .....	75,000	50,000
Supplementary estimates .....	3,880	28,880
TOTAL FOR CHAPTER II	78,880	78,880

#### Observations on chapter I

3. The Advisory Committee, on more than one occasion, has emphasized the fact that the holding of sessions of organs of the United Nations or the specialized agencies away from Headquarters leads in ordinary circumstances to considerable additional expenditure. In this connexion, the Committee calls attention to paragraph 11 of its fifth report of 1948.<sup>2</sup>

4. The location of the Council's sixth session in Geneva is subject to the approval of the General Assembly, and the Advisory Committee has therefore confined itself to the question whether the supplementary requirements for the holding of that session away from Headquarters are prudently estimated by the Secretary-General at \$42,520 (A/C.5/318 and Corr.1).

5. The Committee believes that some economy should be possible of achievement in the item for travel and subsistence of staff, under which provision is made for 20 substantive staff members, including 4 secretarial and clerical, and for a technical staff comprising 10 interpreters and 5 verbatim reporters. A reduction of \$6,520 is provisionally recommended, pending consideration of the estimates for section 20 of the 1950 budget estimates (A/903), which are based on the assumption that "four medium-to-large conferences" will be held in the Geneva office during the year.

#### Observations on chapter II

6. In view of the extensive travelling involved in the 1950 Visiting Mission to the four Trust Territories in the Pacific, the Advisory Committee is prepared to recommend approval of the Secretary-General's supplementary estimates at the figure submitted.

7. The Committee's recommendations on chapters I and II are subject to whatever further savings may accrue from the recent revaluation of certain national currencies, particularly on the items for contractual printing, and also to the consideration that the period of eighty days set for the Council session might be susceptible to reduction.

#### Document A/1046

#### Ninth report of 1949, on the revised estimates for sections 3, 3b and 20, required as a result of the changes effected by the Economic and Social Council in the 1950 calendar of meetings

[Original text: English]  
[25 October 1949]

1. In accordance with a decision taken by the Fifth Committee at its 205th meeting on 21 October 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for the financial year 1950 submitted by the Secretary-General in document A/C.5/319.

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1229.

<sup>2</sup> See *Official Records of the third session of the General Assembly, Part I, Annex to the Plenary Meetings, document A/675.*

2. The estimates are set out below :

	<i>Secretary-General's estimates</i>	
	<i>Increase</i>	<i>Decrease</i>
	\$	\$
(a) <i>Holding of the eleventh session of the Economic and Social Council in Geneva</i>		
Section 3, chapter I. The Economic and Social Council.....	55,860	
Section 20, chapter I. United Nations Office at Geneva.....		37,500
(b) <i>Holding of the 1950 session of the Commission on Human Rights in Geneva</i>		
Section 3, chapter III. Commission on Human Rights.....	8,010	
Section 3, chapter XVI. Additional expenses for Geneva sessions .....		10,060 <sup>1</sup>
(c) <i>Holding of the 1950 session of the Sub-Commission on Freedom of Information and of the Press in Montevideo</i>		
Section 3, chapter V. Sub-Commission on Freedom of Information and of the Press.....		30,110
(d) <i>Holding of the third session of the Economic Commission for Latin America in Montevideo</i>		
Section 3b, chapter III. Economic Commission for Latin America	3,540	

<sup>1</sup> Estimate recommended by the Advisory Committee and accepted by the Secretary-General.

3. The Advisory Committee desires to offer the following observations on the above items :

(a) *Economic and Social Council, eleventh session.* The Committee notes that the estimated additional cost of holding the session in Geneva (\$93,360) is slightly lower than the corresponding 1949 appropriation of \$95,000 for the Council's ninth session in Geneva. It has also been informed that actual expenditure for the latter session shows no significant saving on the appropriation in question.

As regards the item for temporary assistance, the Secretary-General requests an additional provision under chapter I of section 20 (Geneva office) in an amount of \$35,000, making a total of \$147,000 for temporary assistance in that chapter. Attention is drawn to this matter in paragraph 5 of the Advisory Committee's eighth report of 1949 (A/1040), in connexion with the proposed holding of the sixth session of the Trusteeship Council in Geneva. The Committee is of the opinion that, pending consideration of the estimates for section 20, only a provisional recommendation can be made. According to an approximate estimate presented to the Committee, savings of the order of \$40,000 would accrue on the item for temporary assistance in the Geneva office, in the event that the aforementioned sessions of the two Councils were to be held, not at Geneva, but at Headquarters.

(b) *Commission on Human Rights, sixth session.* The Advisory Committee was informed that in the estimates for items (a) and (b), due account has been taken of economies likely to accrue through the assignment, in appropriate cases, of substantive staff members from Headquarters who can combine home leave with service for the Geneva sessions of both the Economic and Social Council and the Commission. The Advisory Committee notes that, while the holding

of one long Commission session in Geneva, instead of the two contingent sessions originally provided for, results in a net saving of \$2,050, the entire estimate of \$10,060 could be eliminated if all the Council's Commissions were meeting at Headquarters.

(c) *Sub-Commission on Freedom of Information and of the Press, 1950 session.* In examining the estimate for this item, the Advisory Committee has confined its attention to the gross figure, without reference to the contribution offered by the host Government. Substantial additional expenditures in US dollars are entailed for travel and subsistence, apart from the additional costs in local currency for temporary assistance, local transportation and rental of premises. The estimate is largely conjectural in character and, while the Advisory Committee, on present information, suggests its acceptance, it strongly urges that the Secretary-General should make an exceptional effort to curtail these expenditures, in the interest both of the United Nations and of the host country. It is noted that the Uruguayan Government has fixed a ceiling of \$30,110 on its dollar contribution to the conference.

(d) *Economic Commission for Latin America, third session.* The Commission's rules of procedure, as approved by the General Assembly, provide that "the Commission shall at each session, with the concurrence of the Secretary-General, decide upon the place of meeting for its next session, with due consideration for the principle that the countries of Latin America be chosen in rotation". The Advisory Committee recommends that, in the present circumstances of financial stringency, only sparing use should be made of this provision in view of the extra costs normally involved. The Committee notes that the supplementary estimate for the holding of the session away from the Headquarters of the Commission is exclusive of provision for temporary assistance, local transportation or rental of premises, and that the Uruguayan Government has offered to defray these costs in local currency.

4. As indicated in document A/C.5/319, the 1950 estimates for miscellaneous income can be increased by an amount of up to \$30,110 in respect of item (c) above, and of \$3,540 in respect of item (d). These amounts represent contributions offered by the Government of Uruguay to cover the additional cost of holding the sessions in Montevideo.

5. Subject to the above observations, the Advisory Committee recommends approval of the Secretary-General's estimates on a provisional basis.

#### **Document A/1047**

#### **Tenth report of 1949, on supplementary estimates for section 21, Information Centres**

[Original text: English]  
[25 October 1949]

1. In accordance with a decision taken by the Fifth Committee at its 205th meeting on 21 October 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the budgetary implications of the draft resolution proposed by the delegation of Liberia (A/C.5/

L.19) regarding the establishment of an information centre in Liberia.

2. The relevant estimates, to a total amount of \$37,660, submitted by the Secretary-General in document A/C.5/321, are based on the assumption that the information centre in question, to be located in Monrovia, would "cover territories in West and Equatorial Africa in accordance with agreements to be reached with the appropriate authorities".

3. The Liberian draft resolution cites the recommendations of the Technical Advisory Committee on Information which the General Assembly, at the first part of its first session, transmitted to the Secretary-General for his guidance (resolution 13 (I) of 13 February 1946, annex I). Recommendation 6 is to the effect that "... the Department of Public Information should consider the establishment of branch offices at the earliest possible date". In this connexion, the Advisory Committee desires to point out that, while the General Assembly has approved the general principle of establishing branch offices or information centres, the accepted practice has been that, on administrative and budgetary grounds, the initiative in regard to the establishment and location of a particular centre should rest with the Secretary-General. His has been the responsibility for recommending, after consultation with the national authorities concerned and a careful review of all the circumstances, that the establishment of an information centre in a given area might offer advantages to the United Nations. Apart from difficult technical questions as regards communications, facilities and services, the Secretary-General, in making such a recommendation, necessarily has regard also to budgetary considerations, and more particularly to the proportion of the total expenditure for information services which may appropriately be allocated to the work of the information centres.

4. The Advisory Committee considers that the practice hitherto followed is a correct one, and that a departure in the present instance might, by constituting a precedent, have extensive financial consequences.

5. Accordingly, the Committee recommends that the Secretary-General should study, and report to the fifth regular session of the General Assembly on, the whole question of establishing a second information centre in Africa, with particular reference to the location and size of the centre if its establishment should be judged advisable, to the extent of the area to be served, and to the economies which might be effected elsewhere in the information services to offset the estimated costs. In making this study, the Secretary-General should have regard to the various points raised in the course of the relevant discussion during the 204th and 205th meetings of the Fifth Committee and, in particular, to the observations of the representative of Liberia. It would, in the opinion of the Advisory Committee, be sufficient if a note to this effect were inserted in the Fifth Committee's report to the General Assembly on the annual budget of the United Nations for 1950.

## Document A/1051

### Eleventh report of 1949, on section I, chapter IV, International Law Commission: emoluments of members and rapporteurs

[Original text: English]

[25 October 1949]

1. In accordance with a decision taken by the Fifth Committee at its 205th meeting on 21 October 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the financial implications of the resolution adopted by the Sixth Committee on 18 October 1949 (A/C.5/320) concerning the emoluments of the members and rapporteurs of the International Law Commission. For the purpose of this examination, the Advisory Committee has had before it a note submitted by the Secretary-General (A/C.5/325), together with the record of the relevant discussion in the Sixth Committee.<sup>1</sup>

2. Further, the Committee received direct evidence from the Chairman of the International Law Commission, who explained that the nature and importance of the work of the Commission make it necessary that both the Chairman and the five rapporteurs appointed under article 16 of its Statute should devote considerable periods of time between the sessions of the Commission to legal research and drafting.

3. As regards the Secretary-General's proposal to increase the payments made to the members of the Commission during its sessions, to which reference is made in the fourth paragraph of document A/C.5/325, the Committee has given close consideration to the question of comparability with expert commissions or sub-commissions of the Economic and Social Council. The Statute of the International Law Commission, which has been approved by the General Assembly, contains in article 13 a provision to the effect that the members "... shall also receive a *per diem* allowance at the same rate as the allowance paid to members of commissions of experts of the Economic and Social Council".

4. In view of the decision taken in the matter by the General Assembly, and the terms under which this item has been referred to the Advisory Committee, no recommendation is made by the Committee as regards the rate of subsistence allowance, now fixed at the discretion of the Secretary-General at \$20 per day.

5. In the light of all the circumstances, the Advisory Committee recommends that honoraria not exceeding \$1,500 in any one case be paid during 1950 to the Chairman and each of the five rapporteurs in respect of work to be performed by them on behalf of the International Law Commission when it is not in session, the allocation to be determined between the Chairman of the Commission and the Secretary-General.

6. The Committee considers that any question as to the adequacy or otherwise of a rate of subsistence allowance paid to the members of commissions, committees or other subsidiary bodies of the General Assembly and other organs of the United Nations should be the subject of a comprehensive review by the Secretary-General, in

<sup>1</sup> See *Official Records of the fourth session of the General Assembly, Sixth Committee*, 167th and 168th meetings.

consultation with the Advisory Committee. It is recommended that a report, which should take account of such factors as revaluation of currencies and changes in the cost of living, be submitted to the fifth regular session of the General Assembly.

**Document A/1056**

**Thirteenth report of 1949, on the revised estimates for sections 22 and 23, required as a result of decisions taken by the Economic and Social Council at its ninth session**

[Original text: English]  
[1 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 205th meeting on 21 October 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for the financial year 1950 submitted by the Secretary-General in document A/C.5/324.

2. The estimates are set out below:

	Original estimates recommended by the Advisory Committee (A/934)	Supple- mentary estimates (A/C.5/324)	Revised estimates submitted by the Secretary- General
	\$	\$	\$
Section 22. Economic Commission for Asia and the Far East .....	598,850	88,000	686,850
Section 23. Economic Commission for Latin America ....	450,500	75,000	525,500

3. The Advisory Committee desires to offer the following observations on the above supplementary items:

4. The resolutions (233 A (IX) and 234 A (IX)) in which the Economic and Social Council took note, at its ninth session, of the annual reports of the above Commissions contain the following paragraph:

*"The Economic and Social Council*

*"Recommends that the necessary funds be allocated for the purpose of implementing decisions of the fourth session<sup>1</sup> of the Commission . . . which require undertaking new studies and activities, should the budget for 1949 prove inadequate."*

The Advisory Committee believes that it was not the intention of the Council to recommend that the Economic Commissions concerned should do otherwise than make a cautious and selective start with new studies and activities.

*Economic Commission for Asia and the Far East*

5. Thirteen additional posts are requested for 1950 at an estimated cost of \$88,000. In this connexion, the Advisory Committee notes that the projects outlined in the report by the Secretary-General (A/C.5/324) for the most part represent an expansion of work already initiated by the Commission. It seems doubtful to the Committee whether an expansion of the order of 40 per cent in a single year can in the present cir-

<sup>1</sup> Second session of the Commission in the case of ECLA.

cumstances be justified. It is therefore recommended that the proposed new posts be reduced from thirteen to ten, a number which should be sufficient for the more urgent aspects of the work programme, at a saving of approximately \$16,000.

6. As regards the staffing pattern of ECAFE, the Advisory Committee was informed that since the engagement of consultants had not proved wholly satisfactory, it was considered desirable to add to the establishment of the Commission's secretariat. Accordingly, the Committee recommends that \$24,000 of the cost of the additional established posts be offset by savings on the item for consultants in the original estimates (\$40,000), and that the supplementary estimates be approved at a figure of \$48,000. The total of the revised estimates for section 22, as recommended by the Advisory Committee, is thus \$646,850.

7. The amounts for salaries in connexion with the ten new posts recommended are gross, and revenue in respect of contributions under the Staff Assessment Plan is estimated at \$10,000.

*Economic Commission for Latin America*

8. In examining the supplementary estimates for section 23, the Advisory Committee has had regard to the fact that, since the Economic Commission for Latin America is in an early stage of development, an extensive use of consultants may be justifiable over a limited period of time. The Committee is, however, of opinion that it should be possible by prudent recruitment to secure an expert staff capable of preparing working papers for the use of ECLA.

9. As regards the meeting of twenty-four trade experts, for which provision is requested in an amount of \$27,000, the Advisory Committee calls attention to the General Assembly's decisions concerning the payment of travelling and subsistence expenses (resolution 231 (III)), and in particular to paragraph 5 (b) of part I, which reads:

*"The General Assembly*

*"Decides that neither travelling nor subsistence expenses shall be paid out of United Nations funds in respect of representatives to:*

*"(b) Organs or subsidiary organs, the members of which have a particular local interest in the region served."*

The Committee believes that, on a correct interpretation of this principle, the estimated costs of the meeting of trade experts should be borne by the Governments concerned, and not by the United Nations budget. Even if the Fifth Committee should decide that these costs could, under the above resolution, properly be carried on the latter budget, the Committee doubts whether a conference of this size can appropriately perform functions normally assigned to a small working group of the Commission, and it recommends a 50 per cent reduction in the proposed appropriation.

10. The Committee notes that in connexion with the series of studies listed in paragraph 3 (b) of document A/C.5/324, it is proposed to engage fifteen consultants, one-third of the estimated cost being absorbed within the existing provision of \$35,000 for consultants in section 23.



11. It is the view of the Committee that six consultants, rather than the ten requested, would be sufficient to carry out the studies (i), (ii) and (iii) of the aforementioned series. In this connexion, the Advisory Committee draws attention to the amounts already provided for consultants both in section 23 and section 10 of the budget estimates, and particularly to the explanatory data in the latter section (A/903, page 81).

12. The Committee accordingly recommends that the supplementary estimates for section 23 be approved at a figure of \$33,000, comprising the following provision: Meeting of trade experts;<sup>1</sup> Engagement of consultants for studies (i), (ii) and (iii), paragraph 3 (b) of document A/C.5/324, \$33,000.

The total of the revised estimates for section 23, as recommended by the Advisory Committee, is thus \$483,500.

13. Revenue from contributions under the Staff Assessment Plan in respect of consultants' fees, which are calculated on a gross basis, is estimated at \$6,000.

#### **Document A/1070**

##### **Eighteenth report of 1949, on section 6, chapter II, United Nations Commission for India and Pakistan**

[Original text: English]  
[10 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 221st meeting on 8 November 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the estimates of the costs of the United Nations Commission for India and Pakistan for the financial year 1950, which the Secretary-General has submitted in document A/C.5/338.

2. Consideration of these estimates has been rendered more difficult by the fact that the report which the Commission is to submit to the Security Council has not yet been completed. In the circumstances, the observations made by the Advisory Committee in the present report are necessarily subject to any decisions of policy which the Security Council may take upon the recommendation of the Commission or on other grounds.

3. The Advisory Committee notes that the estimates in respect of the year 1950 are submitted on the basis of two resolutions of the Security Council the first of which, adopted on 20 January 1948 (S/654)<sup>2</sup> established the Commission for an unspecified period, while the second adopted on 21 April 1948 (S/726),<sup>2</sup> instructed the Commission to "place its good offices and mediation at the disposal of the Governments of India and Pakistan with a view to facilitating the taking of the necessary measures, both with respect to the restoration of peace and order and to the holding of a plebiscite by the two Governments, acting in co-operation with one another and with the Commission. . . ."

<sup>1</sup> See paragraph 9 above.

<sup>2</sup> See *Official Records of the Security Council, Third Year: No. 74, 304th meeting, page 19, and Supplement for April, respectively.*

4. In this connexion, the Advisory Committee further notes that, although the holding of a plebiscite during 1950 is not considered likely, the Secretary-General deems it necessary, in view of the uncertainties of the situation, and pending submission of the Commission's report to the Security Council, to make provision to an amount of \$49,200 in respect of the plebiscite administration (A/C.5/338, annex).

5. Attention is also drawn to the final paragraph of the Secretary-General's report (A/C.5/338), in which reference is made to the proposed method of financing the participation of the United Nations in the expenses of the plebiscite, if held. In the opinion of the Advisory Committee, the question whether the whole costs, or any part thereof, should be met by the United Nations or (in accordance with established precedents) by the Governments directly concerned is one of important principle, which falls to be decided by the General Assembly.

6. The Secretary-General's estimates for 1950 for the United Nations Commission for India and Pakistan are based on the figures of estimated total expenditures for the year 1949 (\$815,000), which exceeds the amount of the 1949 appropriation by approximately \$490,000, and in respect of which a supplementary estimate is being submitted to the Fifth Committee.

7. Should any change in the existing policy and arrangements emerge as a result of the Security Council's deliberations on the report of the Commission, the Advisory Committee would be prepared to submit a report on any revised estimates which may be submitted by the Secretary-General.

8. Accordingly, the Advisory Committee recommends that the estimates for section 6, chapter II, of the 1950 budget be approved as submitted, at a figure of \$715,200.

9. The salaries of the staff members of the Commission are gross, and the offsetting revenue in respect of contributions under the Staff Assessment Plan is estimated at \$38,500.

#### **Document A/1071**

##### **Nineteenth report of 1949, on the supplementary estimates for section 5, new chapters II and III, and section 11, required as a result of decisions<sup>3</sup> taken by the Economic and Social Council at its ninth session**

[Original text: English]  
[10 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 221st meeting on 8 November 1949, the Advisory Committee on Administrative and Budgetary Questions has examined the supplementary estimates for 1950 submitted by the Secretary-General in document A/C.5/339.

2. The Advisory Committee has noted that the Secretary-General, following his undertakings in connexion with the regular appropriations for the Departments of Economic Affairs and Social Affairs for 1950, has found it possible to agree to absorb the costs for most of the new projects

<sup>3</sup> Economic and Social Council resolutions 238(IX), 243C(IX) and 261A(IX).

approved by the Economic and Social Council at its ninth session. The Committee believes that every encouragement should be given to the Secretary-General in his task of making available his views to the Council and its Commissions when budgetary considerations point to the advisability of postponing certain projects to the succeeding financial year and of absorbing the cost of relatively small projects in his regular budget. It seems undesirable that the General Assembly should be faced with a series of supplementary estimates for projects of a non-urgent character.

3. Under existing procedures, however, the Advisory Committee has found it necessary to examine carefully the estimates for those projects which the Secretary-General finds it impossible to absorb in his regular appropriations. The items are of two kinds: special meetings of experts, on the one hand, and the establishment of a new service, on the other. For the three items (a meeting of experts on slavery, a meeting of experts on tropical housing, and two new posts for the co-ordination of cartographic services) the Secretary-General has requested an additional sum of \$57,000 for 1950. It is the opinion of the Committee that the projects can be carried out for an amount of \$50,000, in addition to the amounts absorbed by the Secretary-General in his regular estimates.

4. In arriving at this figure, the Advisory Committee has taken into account that the duration of the meeting on the slavery question is calculated at three months, which seems longer than may be reasonably expected; and that the average cost of travel of experts to the tropical housing meeting seems high in the light of the general average cost for United Nations meetings away from Headquarters.

5. It is noted that the cartographic project is the initiation of a permanent service and that the Secretary-General intends to begin with only two posts in 1950. Even for these two posts, inevitable delays in recruitment should result in some savings. The Committee trusts that a detailed administrative plan with a clear definition of the functions to be performed will be submitted by the Secretary-General in due course.

6. The Committee recommends therefore that the Fifth Committee approve the following supplementary estimates:

PART II. SPECIAL CONFERENCES, INVESTIGATIONS AND INQUIRIES	
	\$
Section 5. <i>Special Conferences</i> .....	37,000
PART III. HEADQUARTERS, NEW YORK	
Section 11. <i>Department of Social Affairs</i> .....	13,000
	50,000

**Document A/1085**

**Twentieth report of 1949, on supplementary estimates for section 21, Information centres: establishment of a second information centre in Africa**

[Original text: English]  
[14 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 211th meeting on 28 October 1949, the Advisory Committee on Administrative and Budgetary Questions has con-

sidered the report by the Secretary-General (A/C.5/349) on the establishment of a second information centre in Africa.

2. The Advisory Committee takes note of the Secretary-General's recommendation that a new centre be established in Monrovia, Liberia, for the purpose of serving the Republic of Liberia.

3. The Committee further notes that it is not intended that the Centre's activities should extend to other parts of the region. Any proposals for such an extension would necessarily be the subject of negotiations with the Administering Authorities in the region, as a step antecedent to budgetary consideration by the General Assembly.

4. As regards the estimated cost of the proposed new centre for the year 1950, the Advisory Committee would have thought that it might prove possible to absorb the estimated expenditure of \$20,290 within the total provision of \$839,550 approved by the Fifth Committee for appropriation in respect of section 21 of the budget estimates, Information centres, or alternatively by savings elsewhere in the estimates. An opinion contrary to the first proposition is, however, put forward in the Secretary-General's report (A/C.5/349). Nevertheless, the Advisory Committee hopes that, in practice, it may prove possible to meet the additional requirements out of savings, either on the departmental estimates in section 13 or on the budget generally.

5. Subject to the observations in paragraph 4 above, the Advisory Committee recommends that, should it be agreed that an information centre be established in Monrovia, Liberia, the estimate submitted by the Secretary-General at a figure of \$20,290 be approved, the total appropriation for section 21 being increased to \$859,840.

6. The salaries of the staff members of the proposed new centre are gross, and the offsetting revenue in respect of contributions under the Staff Assessment Plan is estimated at \$1,530.

**Document A/1086**

**Twenty-first report of 1949, on the effect of devaluation of currencies by certain countries on the budget estimates for 1950**

[Original text: English]  
[14 November 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General (A/C.5/335) on the budgetary consequences during the financial year 1950 of the recent revaluation of certain national currencies.

2. The Advisory Committee notes that the estimate of savings which the Secretary-General has submitted in document A/C.5/335 is entirely provisional in character. In making the provisional estimate of savings, regard has been had to the possibility of price and cost-of-living adjustments following revaluation. The Committee would have preferred that the fullest possible force should have been given to revaluation considerations, any adjustments due to consequential increases in cost of living or rising prices of materials and supplies being met either from savings on the budget generally or by supple-

mentary estimates. In view, however, of the number of problematical factors, the Committee does not press the question at the present time.

3. Accordingly, the Committee has considered mainly the extent to which, on the evidence of the note by the Secretary-General, the Secretariat will avail itself of suitable opportunities for savings, for example, by contracting for services and supplies in various countries which have recently revalued their currencies.

4. In this connexion, special attention is drawn to the estimate of possible savings (\$75,000) on the item for contractual printing. While the Advisory Committee recognizes that speedy publication must, in certain cases, be a determining factor in the placing of contracts, it is not satisfied that an amount of \$504,600, or less than 25 per cent of the total printing budget, represents the maximum of printing orders which can conveniently be placed in soft-currency areas. The Committee urges that exceptional efforts should be made, through a careful review of existing contracts, both for printing and for other supplies or services, to ensure that full advantage is taken of the lower prices, in relation to the US dollar, which now obtain in many countries.

5. On a review of present circumstances, the Advisory Committee recommends that the token figure of \$425,000, estimated by the Secretary-General as the total savings likely to accrue in respect of the items listed in document A/C.5/335, should be increased to \$500,000 and, further, that the latter amount should be entered in a separate section (section 29) of the 1950 budget estimates.

6. In addition to the figure estimated in paragraph 5 above, substantial savings are anticipated on section 6, Investigations and inquiries, of the 1950 budget estimates. It is intended that the provision for new items under this section should reflect the revaluation process. Otherwise, the sum of \$500,000 referred to in paragraph 5 above would be the subject of further increase. In view of the considerations set forth in paragraph 2 above, the Advisory Committee desires to point out that, should revaluation not be accompanied by price adjustments to the extent reflected in the estimates, further savings should accrue under the various sections of the budget.

#### **Document A/1087**

##### **Twenty-second report of 1949, on section 27, International Court of Justice: salaries and allowances of the Judges and the Registrar**

*[Original text: English]*  
*[14 November 1949]*

1. In accordance with the request of the Fifth Committee, the Advisory Committee on Administrative and Budgetary Questions has examined the question of the salaries of the Judges and the Registrar of the International Court of Justice, which the Secretary-General has transmitted in document A/C.5/336.

<sup>1</sup> See *Official Records of the first session of the General Assembly, Sixth Committee, 12th meeting, annex 4a (document A/C.6/24), paragraph 5.*

2. It is noted that the salaries and allowances for the President, the Vice-President, members and *ad hoc* judges, were fixed by the General Assembly at the first part of its first session in Netherlands florins (resolution 19 (I) of 6 February 1946). Further, the General Assembly, at the same session, fixed the salaries of the members of the International Court of Justice at an amount 20 per cent higher than that fixed for the judges of the Permanent Court of International Justice during the period 1936-1939, in order to take account of the rise in the cost of living between the years 1939 and 1946.<sup>1</sup>

3. The proposal to change the basis of the salaries and allowances from Netherlands florins to United States dollars at the rate of exchange existing before currency devaluation would result in an appreciable increase in the emoluments of the members of the Court. Any increase in emoluments at the present time would have wide repercussions, and the Advisory Committee believes that the existing arrangements should stand pending further study of cost-of-living trends and other aspects of the general problem.

4. As regards the salary of the Registrar, the Committee notes that, in accordance with Article 32 of the Statute of the Court, the General Assembly on 11 December 1946 (resolution 85 (I)), directed that the annual salary of the Registrar should be assimilated to that of a top-ranking director of the Secretariat of the United Nations and should accordingly be fixed at 29,150 Netherlands florins, and that the difference between the salary recommended by the Court (35,000 florins) and the salary approved by the General Assembly should be paid to the Registrar as a non-pensionable allowance. A change from florins to a dollar basis would result in an increase in the number of florins paid to the Registrar. The Advisory Committee believes that similar considerations apply as in the case of the members of the Court, and it therefore recommends that, pending further study, the Registrar's salary and allowances should be maintained on the existing basis.

#### **Document A/1155<sup>2</sup>**

##### **Twenty-seventh report of 1949 on the financial implications of resolution 344 (IV) adopted by the General Assembly at its 231st plenary meeting on 20 October 1949 on the organization of a United Nations postal administration**

*[Original text: English]*  
*[29 November 1949]*

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/355)<sup>3</sup> on the financial implications for the year 1950 of the resolution concerning the organization of a United Nations postal administration which the General Assembly adopted at its 231st plenary meeting on 20 October 1949.

2. The Advisory Committee recommends approval of the supplementary estimate submitted

<sup>2</sup> This document is also relevant to agenda item 43.

<sup>3</sup> See under agenda item 44.

by the Secretary-General at a figure of \$10,000 in respect of the engagement of consultants for "the preparation of necessary arrangements for the establishment of a United Nations postal administration" (resolution 344 (IV), paragraph 2). It is proposed to include this sum in section 15, under article (ii), Consultants, of chapter I of the 1950 budget estimates.

3. The fees of the consultants are gross, and the offsetting revenue in respect of contributions under the Staff Assessment Plan is estimated at \$1,600.

**Document A/1158**

**Thirtieth report of 1949, on section 6 of the budget estimates, chapter III, United Nations Commission for Indonesia**

[Original text: English]

[28 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/356) submitting estimates of the costs of the United Nations Commission for Indonesia for the financial year 1950.

2. The Advisory Committee notes that the sharp increase in the estimates by comparison with the 1949 appropriation of \$215,114 is largely due to the inclusion of a sum of \$253,700 for travel and subsistence of military observers, in accordance with a resolution adopted by the Security Council at its 449th meeting on 5 October 1949 (S/1404).

3. The Committee was informed that, inasmuch as no need is anticipated for the assignment of Field Service personnel to the Commission, the present estimates are not affected by the establishment of the United Nations Field Service.

4. On the estimates as a whole, the Committee reached the conclusion, in which the Secretary-General concurs, that since the Commission's special report on the Round Table Conference (S/1417) is still under consideration by the Security Council, it would be sufficient, pending the decision of the Council, to adopt a provisional estimate of \$400,000 for the year 1950.

5. Accordingly, the Advisory Committee recommends an appropriation of \$400,000 in respect of the United Nations Commission for Indonesia under section 6, Investigations and inquiries, of the 1950 budget estimates, in partial replacement of the consolidated provision for this section (\$5,000,000) included in the original estimates (A/903).

**Document A/1160**

**Thirty-first report of 1949, on the extension of the Palais des Nations in Geneva and accommodation therein of the headquarters of the World Health Organization**

[Original text: English]

[29 November 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered in a pre-

liminary and informal way the report by the Secretary-General (A/C.5/361) on the progress of negotiations between the United Nations and the World Health Organization on the subject of the enlargement of the Palais des Nations for the purpose of accommodating therein the headquarters of the WHO.

2. The Advisory Committee was assisted in its consideration of this matter by the Assistant Secretary-General in charge of the Department of Conference and General Services, who made an oral statement on behalf of the Secretary-General outlining, for the Committee's information, the most recent developments in the negotiations.

3. The Committee was informed that, since the date of the Secretary-General's report, the Building Committee of the Executive Board of the WHO has decided:

(a) To accept the Swiss Government's offer of a gift of 3,000,000 Swiss francs. Under this offer, the balance of expenditure is to be found by the WHO;

(b) To approve unconditionally the project which is described in paragraph 14 of document A/C.5/361;

(c) To agree to the terms of occupancy set forth in paragraph 16 of document A/C.5/361.

4. The total cost of the project is estimated at between 3,500,000 and 4,000,000 Swiss francs. Consequently, the balance of expenditure which falls to be approved by the WHO assembly is of the order of 500,000 to 1,000,000 Swiss francs.

5. As regards the terms of occupancy, the Advisory Committee was assured that nothing in the proposed agreement will impair the privileges granted to the International Labour Organisation in connexion with the use of the Assembly Hall and the Library in the Palais des Nations (General Assembly resolution 79 (I) of 7 December 1946, annex I, article 4).

6. The Advisory Committee also took note of the assurances contained in paragraphs 12 and 14 of the Secretary-General's report in regard to the architectural and aesthetic properties of the existing structure.

7. According to the information furnished to the Committee, the project will not involve the United Nations in any additional expenditure not offset by corresponding revenue.

**Document A/1161**

**Thirty-second report of 1949, on the estimates for section 4, chapter I, the Trusteeship Council**

[Original text: English]

[29 November 1949]

	\$
Estimate submitted by the Secretary-General (A/C.5/318) .....	90,890
Estimate recommended by the Advisory Committee (A/1040) .....	84,370
Estimate approved by the Fifth Committee in first reading (A/C.5/SR.209) .....	74,370

1. In accordance with a decision taken by the Fifth Committee at its 209th meeting on 27 October 1949, the Advisory Committee on Administrative and Budgetary Questions has reviewed the proposal regarding section 4, chapter

I, of the 1950 budget estimates which the Fifth Committee adopted in the course of the first reading.

2. The Advisory Committee took note of the following statements which the Assistant Secretary-General in charge of the Department of Administrative and Financial Services made to the Fifth Committee during the examination of this estimate:

(a) "It would not be possible to service the Trusteeship Council in Geneva if the appropriations were reduced as the Brazilian representative had recommended [to \$74,370]." (A/C.5/SR.209, paragraph 60.)

(b) "The amount of \$10,000 which the Fifth Committee had cut from the appropriation for the Trusteeship Council's sixth session would be needed, and an application might have to be made to the Advisory Committee for an advance from the Working Capital Fund." (A/C.5/SR.209, paragraph 67.)

3. The Committee has, however, also had regard to the statement contained in the footnote at the end of document A/C.5/322, to the effect that:

"The original budget estimate for Geneva was based upon an average temporary assistance budget of \$20,000 each for four large conferences. A reasonable proportionate distribution between the Economic and Social Council and the Trusteeship Council would be as shown [\$30,000 and \$10,000 respectively]."

It is noted in this connexion that the item for temporary assistance in chapter I of section 20 (Geneva office) has been approved at the figure submitted by the Secretary-General. Consequently, provision to an amount of \$10,000 in respect of the Trusteeship Council is included therein.

4. The duration of the Geneva session of the Trusteeship Council is estimated at eighty days, the number upon which the original estimate (A/903, page 39) for a headquarters session was based. Since, however, local conditions of work permit of longer meetings in Geneva, some savings may reasonably be anticipated on this account.

5. On the basis of the considerations set forth in paragraphs 3 and 4 above, the Advisory Committee recommends that the estimate should be maintained at the figure of \$74,370.

## AGENDA ITEM 40<sup>1</sup>

### Unforeseen and extraordinary expenses for 1949 and advances from the Working Capital Fund: report of the Secretary-General

#### Document A/1007

#### Report of the Secretary-General

[Original text: English]  
[5 October 1949]

1. Resolution 252 C (III), adopted by the General Assembly on 11 December 1948, authorizes the Secretary-General, under certain conditions, to enter into commitments to meet unforeseen and extraordinary expenses during the year 1949, funds for this purpose to be advanced if necessary from the Working Capital Fund. The Secretary-General is required by the resolution to report to the next regular session of the General Assembly all commitments so made, and to submit supplementary estimates to the General Assembly in respect of such commitments.

2. Under part B of the same resolution, the Secretary-General is authorized to advance funds from the Working Capital Fund to finance various revolving funds, to make loans to specialized agencies and to make advances for certain other purposes.

3. Following the procedure adopted last year, the present report is divided into three parts, as follows:

Part I. Unforeseen and extraordinary expenses

Part II. Revolving funds and recoverable advances

Part III. Loans to specialized agencies

#### PART I

#### UNFORESEEN AND EXTRAORDINARY EXPENSES

4. By the terms of resolution 252 C (III) (Unforeseen and extraordinary expenses):

"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, is authorized to enter into commitments to meet unforeseen and extraordinary expenses; provided that the concurrence of the Advisory Committee shall not be necessary for:

"(a) Such commitments not exceeding a total of \$2,000,000 [US], if the Secretary-General certifies that they relate to the maintenance of peace and security or to urgent economic rehabilitation;

"(b) Such commitments as relate to expenses occasioned by an eventual second session of the Social Commission, of the Economic Commission for Asia and the Far East, and of the Economic Commission for Latin America not to exceed \$22,760, \$19,300 and \$10,000 respectively

<sup>1</sup>The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1230.

under each of these three headings, on approval of the holding of such sessions by the Economic and Social Council;

"(c) Such commitments as may be necessary to provide for expenses for the proposed Economic Commission for the Middle East should the Economic and Social Council decide that this Commission shall be created in 1949;

"(d) Such commitments, duly certified by the President of the International Court of Justice, relating to expenses occasioned:

"(i) By the appointment of assessors (Statute, Article 30) or of witnesses and experts (Statute, Article 50);

"(ii) By the maintenance in office of judges who have not been re-elected (Statute, Article 13, paragraph 3);

"(iii) By the holding of sessions of the Court away from The Hague (Statute, Article 22), and which do not exceed \$25,000, \$40,000 and \$75,000 respectively under each of these three headings. . . ."

5. Commitments incurred to 30 September 1949 under the above resolution total \$150,000. It is anticipated that these commitments can be met within the 1949 regular budget appropriations, although some transfers between sections may be required.

(a) *Commitments relating to the maintenance of peace and security or to urgent economic rehabilitation*

6. Commitments approved under this subparagraph and now foreseen to 31 December 1949 total \$150,000. It has not been necessary, accordingly, to obtain the concurrence of the Advisory Committee on Administrative and Budgetary Questions for an increase of the \$2,000,000 ceiling provided for in the resolution. The total of commitments approved as at 30 September 1949 as a charge on the Working Capital Fund, is comprised as follows:

	\$
(i) United Nations Plebiscite Mission for Jammu and Kashmir .....	100,000
(ii) Repatriation of Greek children .....	50,000
	150,000

As previously stated, it is contemplated that the total of the commitments of \$150,000 may be absorbed within the total of existing appropriations for 1949.

7. The advance authorized for the United Nations Plebiscite Mission for Jammu and Kashmir rests on the provisions of a resolution<sup>2</sup> of the Security Council dated 21 April 1948 which states that:

<sup>2</sup>See *Official Records, of the Security Council*, Third Year, Supplement for April, document S/726.

(i) "The Government of India should undertake that there will be established in Jammu and Kashmir a Plebiscite Administration to hold a plebiscite as soon as possible on the question of the accession of the State to India or Pakistan."

(ii) "The Government of India should undertake that there will be delegated by the State to the Plebiscite Administration such powers as the latter considers necessary for holding a fair and impartial plebiscite including, for that purpose only, the direction and supervision of the State forces and police."

(iii) "The Government of India should agree that a nominee of the Secretary-General of the United Nations will be appointed to be the Plebiscite Administrator."

8. In April 1949 the Secretary-General authorized an initial commitment of \$246,830 as a charge on the Working Capital Fund, to cover the salaries and allowances of the Plebiscite Administrator and of his staff and the costs of their transportation to the Indian sub-continent. However, due to the curtailment of operations for the United Nations Plebiscite Mission for Jammu and Kashmir, the authorization to draw funds from the Working Capital Fund was reduced from \$246,830 to \$100,000. This revised commitment will be sufficient to cover the expenditures applicable to this Mission up to 31 December 1949.

9. The advance authorized for the repatriation of Greek children rests on the provisions of General Assembly resolution 193 C (III), as follows:

"Invites all the Members of the United Nations and other States on whose territory these children are to be found to take the necessary measures for implementation of the present recommendation;

"Instructs the Secretary-General to request the International Committee of the Red Cross and the League of Red Cross and Red Crescent Societies to organize and ensure liaison with the national Red Cross organizations of the States concerned with a view to empowering the national Red Cross organizations to adopt measures in the respective countries for implementing the present recommendation."

10. At the request of the Secretary-General, the International Committee of the Red Cross undertook a survey and entered into negotiations with the national Red Cross organizations of the States concerned. The International Committee stated, however, that it had not the funds available to administer this repatriation. In view of the provisions of the resolution, and the desirability of proceeding with the programme of repatriation without delay, the Secretary-General authorized expenses not exceeding \$50,000, on condition that expenditures to be reimbursed by the United Nations shall be limited to additional out-of-pocket expenditures by the International Committee of the Red Cross and the League of Red Cross Societies for the purpose of organizing the repatriation of Greek children in accordance with the provisions of resolution 193 (III).

11. Expenditures reimbursed to the Red Cross to 31 August 1949 under this authorization amounted to \$5,724.

(b) *Commitments in respect of eventual second sessions in 1949*

12. Of the three second sessions provisionally provided for under sub-paragraph (b) of resolution 252 C (III), relating to unforeseen and extraordinary expenses, a second session for the Social Commission only has been found necessary by the Economic and Social Council. The costs of this second session of the Social Commission are estimated at \$22,760, which may be absorbed in present appropriations for 1949. The Economic Commission for Asia and the Far East and the Economic Commission for Latin America will hold single plenary sessions in 1949 (October 1949 and May-June 1949, respectively). In addition, the Committee of the Whole of ECAFE met in Bangkok in March-April 1949. This did not constitute a formal session of the Commission; accordingly the expenses incurred were charged to the regular budget appropriations for the Commission.

(c) *Commitments in respect of the proposed Economic Commission for the Middle East*

13. At its 283rd meeting held on 5 July 1949, the Economic and Social Council unanimously agreed to defer until a later session the report of the *Ad Hoc* Committee on factors bearing upon the establishment of an Economic Commission for the Middle East. No commitments accordingly have been made or are foreseen in 1949 under sub-paragraph (c) of resolution 252 C (III) relating to unforeseen and extraordinary expenses.

(d) *Commitments relating to the International Court of Justice*

14. Authorizations requested by the International Court of Justice under sub-paragraph (d) of resolution 252 C (III) relating to unforeseen and extraordinary expenses have amounted to \$10,500, to provide for allowances and travel of witnesses and experts in connexion with the Corfu Channel case. Expenses under this authorization amounted as at 31 August 1949 to \$9,243. On the basis of the total expenses of the Court to the same date, it is anticipated that this amount may be absorbed in present appropriations.

## PART II

### REVOLVING FUNDS AND RECOVERABLE ADVANCES

15. The General Assembly resolutions relating to revolving funds and recoverable advances under which amounts were outstanding at 31 August 1949, are:

A. Resolution 252 B (III), Working Capital Fund, which authorizes the Secretary-General to make advances and loans from the Working Capital Fund during 1949 as follows:

Sub-paragraph 4 (c): Revolving fund to finance miscellaneous self-liquidating purchases and activities.

Sub-paragraph 4 (e): Staff Housing Fund.

Sub-paragraph 4 (f): Loans to staff members for purchase of furniture and household goods.

B. Resolution 68 C (I), Working Capital Fund, approved on 16 December 1946, which made provision for advances to finance the purchase of motor vehicles for resale to staff mem-

bers provided no additional commitments should be entered into for such purposes after 31 March 1947.

A. RESOLUTION 252 B (III) : WORKING CAPITAL FUND

(a) *Sub-paragraph 4 (c) : Revolving fund to finance miscellaneous self-liquidating purchases and activities*

16. The ceiling set on this revolving fund is \$250,000, provided that advances in excess of \$250,000 may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions. Owing primarily to the reimbursable travel expenses for Members incurred in connexion with the second part of the third session of the General Assembly, authority was requested and obtained from the Advisory Committee, in April 1949, to increase the ceiling of advances under this sub-paragraph to \$310,000. In accordance with the recommendations of the Advisory Committee steps have been taken to reduce the authorizations and outstanding advances, with the result that these stood, as at 31 August 1949, as follows :

<i>Purpose</i>	<i>Limit of outstanding amounts authorized by the Secretary- General as at 31 August 1949</i>	<i>Actual outstanding amounts as at 31 August 1949</i>
	\$	\$
(i) Advances to finance on a reimbursable basis travel and related expenses of members of commissions of inquiry and conciliation operating in the field....	30,000	20,084
(ii) Advances to finance on a reimbursable basis travel of additional representatives to the General Assembly, the Councils and Commissions, and additional local transportation for delegations .....	150,000	94,170
(iii) Empire State Building operating account .....	20,000	7,622
(iv) Operating capital for the cafeteria .....	35,000	25,000
(v) Revolving fund to finance travel of staff loaned to Governments, specialized agencies and other bodies (as approved from time to time) .....	41,000	26,275
(vi) Revolving fund to finance miscellaneous self-liquidating purchases and activities (as approved from time to time) .....	9,450	1,715
<b>TOTALS</b>	<b>285,450</b>	<b>174,866</b>

(i) Advances to finance on a reimbursable basis travel and related expenses of members of commissions of inquiry and conciliation operating in the field

17. These advances have been found necessary owing to problems of currency and exchange. They relate for the most part to expenses of "extra" representatives not payable from the United Nations budget, and are made on the understanding that advances will be reimbursed by the representative's Government. Advances outstanding under this heading in respect of the

Commission of Investigation Concerning Greek Frontier Incidents, the Committee of Good Offices on the Indonesian Question, and the Special Committee on Palestine, stood as at 31 August 1948 at \$32,620. After allowing for additional advances of \$4,047 and repayments of \$16,583, the outstanding balance as at 31 August 1949 was \$20,084.

(ii) Advances to finance on a reimbursable basis travel of additional representatives to the General Assembly, the Councils and Commissions, and additional local transportation

18. The United Nations pays the round-trip transportation fares of five representatives of each Member to the General Assembly, and also for members of certain commissions and sub-commissions. In addition, at the request of the Government concerned, the United Nations has arranged for travel on a reimbursable basis for Members' "extra" representatives, and for representatives to Councils etc., as a matter of convenience to Members and in order to ensure priority of transportation; in such cases Members agree to reimburse the United Nations for the costs of such travel. In some cases, repayment is slow and it is hoped that the Members concerned will take steps to repay the sums involved.

19. Advances outstanding at 31 August 1948 totalled \$23,277. Additional advances during the year September 1948 to August 1949 amounted to \$178,061 and repayments to \$107,168, leaving a balance outstanding at 31 August 1949 of \$94,170. The larger outstanding balance at 31 August 1949 is accounted for by the holding of the second part of the third session in April-May 1949.

(iii) Empire State Building operating account

20. This fund provides for payment of rentals and for miscellaneous alterations made to space occupied by delegations in the Empire State Building. Such payments are reimbursable by the delegations according to the space occupied.

21. Consideration has been given to the possibility that delegations might assume their own rental agreements with the Empire State Corporation. However, the Empire State Building officials are disinclined to deal with so many individual leases on a short-term basis; this arrangement would also raise various problems which the delegations are not prepared to handle, and which can be satisfactorily solved through the Secretariat services now in existence.

22. Advances outstanding under this heading at 31 August 1948 amounted to \$10,822, and at 31 August 1949 were \$7,622, representing current rentals.

(iv) Operating capital for the cafeteria

23. This fund is used to finance inventory supplies in the cafeteria, lounges, and merchandising counters at Lake Success and Flushing Meadow.

(v) Revolving fund to finance travel of staff loaned to Governments, specialized agencies and other bodies (as approved from time to time)

24. This heading provides for travel expenses of United Nations staff members who are loaned to Governments, specialized agencies etc., for short periods, of time on a reimbursable basis. The advances outstanding under this heading at



31 August 1948 totalled \$21,450. Additional advances during the year September 1948-August 1949 amounted to \$20,893, and repayments to \$16,068, leaving a balance outstanding at 31 August 1949 of \$26,275. Continuing attention is being given to the collection of this outstanding balance.

(vi) Revolving fund to finance miscellaneous self-liquidating purchases and activities (as approved from time to time)

25. This fund is used to finance miscellaneous self-liquidating purchases, e.g., standard equipment such as shirts and shoes for resale to guards; books, photographic postcards concerning the United Nations for resale by the United Nations bookshop, etc.

26. Advances outstanding under this heading at 31 August 1948 amounted to \$3,067. Additional advances during the year September 1948-August 1949 amounted to \$12,984, and repayments to \$14,336, leaving a reduced balance of \$1,715 outstanding at 31 August 1949.

(b) *Sub-paragraph 4 (e): Staff Housing Fund*

27. Authorization for this Fund has been provided in the Working Capital Fund resolution for each year from 1947 to 1949. In the resolution relating to 1949 the original ceiling of \$675,000 was, on the proposal of the Secretary-General, reduced to \$500,000.

28. The ceiling on advances for staff housing authorized by the Secretary-General at 31 August 1949 was \$450,000. Actual outstanding advances at the same date stood at \$412,495, accounted for primarily by the \$400,000 guarantee deposit made by the United Nations in respect of the Parkway Village apartment project made available for occupancy by the United Nations Secretariat and delegation personnel. The balance of \$12,495 represents advance rental payments in connexion with similar apartment units made available in the Great Neck housing project.

(c) *Sub-paragraph 4 (f): Loans to staff members for purchase of furniture and household goods*

29. This fund was similarly authorized in resolution 68 C (I) relating to the Working Capital Fund for 1947 in the amount of \$50,000. The ceiling was increased in the Working Capital Fund resolution (166 C (II)) for 1948 to \$100,000, and reduced to \$75,000 in resolution 252 B (III) for 1949, following upon arrangements made with local banks for the consideration of credit requirements of staff members on a direct basis between the staff member and the bank.

30. While a few cases continue to arise in which the assistance of the United Nations is required to permit staff members to acquire a minimum of furniture and household goods in order to establish their households, it has been found expedient to deal with these cases under the established machinery for salary advances. This procedure provides the Organization with the maximum protection for the setoff of advances against salary and any other sums owing to the staff members in case of his separation before the loan is repaid, and simplifies staff administration. It has been proposed accordingly that the special provision made under the Working Capital Fund resolutions for the years 1947 to

1949, should be omitted from the resolution for 1950.

B. RESOLUTION 68 (I): REVOLVING FUND TO FINANCE THE PURCHASE OF MOTOR VEHICLES FOR RESALE TO STAFF MEMBERS

31. This fund was authorized under the Working Capital Fund resolution for 1947 at an amount of \$300,000, provision being made that no new commitments for purchase of motor vehicles should be entered into after 31 March 1947. As a result, operations of this fund from 1 April 1947 have been limited to the liquidation of obligations for motor vehicles delivered after that date, and the crediting of receipts from sales. All purchases have been resold, and outstanding instalments at 31 August 1949 stood at \$9,397. The last instalment is payable in December 1949, at which time this fund will be terminated.

C. OTHER ADVANCES FROM THE WORKING CAPITAL FUND WHICH HAD BEEN FULLY RECOVERED AT 31 AUGUST 1949

(a) *Advances to finance preliminary work on the permanent Headquarters*

32. The total of obligations and expenditures reported under this heading in the Secretary-General's report on the Working Capital Fund to the third session of the General Assembly<sup>1</sup> was \$3,096,913. The final cash amount actually advanced from the Working Capital Fund on account of these obligations and expenditures was \$2,961,023.21. This amount was refunded in full from the Headquarters loan and returned to the Working Capital Fund in March and May 1949.

(b) *Advances to provide for interim financing requirements under resolution 212 (III): Assistance to Palestine refugees*

33. Resolution 212 (III), together with sub-paragraph 4 (g) of the Working Capital Fund resolution for 1949, authorized the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions, to advance sums up to \$5,000,000 for assistance to Palestine refugees, pending receipt of voluntary contributions under the programme. Provision was made that such advances should be repaid by 31 August 1949.

34. With the prior concurrence of the Advisory Committee, total advances in the amount of \$3,780,000 were made during the period December 1948-June 1949. The advances were repaid to the United Nations in full in April, and July 1949.

### PART III

#### LOANS TO SPECIALIZED AGENCIES

35. Loans to specialized agencies authorized at 31 August 1949 stood as follows:

<i>Agency</i>	<i>Amount</i> \$
World Health Organization .....	1,300,000
Preparatory Committee of the Inter-Governmental Maritime Consultative Organization .....	15,000
Interim Commission of the International Trade Organization .....	346,490
	1,661,490

<sup>1</sup> See *Official Records of the third session of the General Assembly, Part I, Annexes to the Plenary Meetings*, document A/678.

(a) *World Health Organization*

36. Total loans made to the World Health Organization and its Interim Commission aggregated \$2,725,000. Repayments to 31 August 1949 amounted to \$1,425,000, covering all requirements under the two-years rule for repayments provided regularly by the Working Capital Fund resolutions, and leaving outstanding \$1,300,000, due under the two-years rule as follows:

<i>Date</i>	<i>Amount</i> \$
January 1950 .....	201,500
April 1950 .....	457,317
July 1950 .....	641,183
	1,300,000

37. In reply to inquiries concerning repayment of these loans, the Director of the New York Liaison Office has advised by letter of 12 September 1949 in part as follows:

"We are certain at this time that the instalments due in January and April 1950, in the amounts of \$201,500 and \$457,317 respectively, can be paid by those dates. We are somewhat concerned, however, with regard to the final instalment due in July 1950 in the amount of \$641,183.

"There still remain a number of Governments who have not yet paid their contributions to the Organization's 1948 Budget. Until these contributions are received it will obviously not be possible for the Organization to make final payment of the debt to the United Nations unless the Executive Board of the World Health Assembly can find some other means of providing the necessary funds. We estimate that the sum of approximately \$450,000 will be the amount for which we cannot at this time give assurance of being paid at the date of the final instalment of July 1950."

(b) *Preparatory Committee of the Inter-Governmental Maritime Consultative Organization*

38. The loan authorized for the Preparatory Committee of the Inter-Governmental Maritime Consultative Organization has been credited to that organization on the books of the United Nations, but not advanced in cash. In view of the small amount of secretariat work envisaged by the Preparatory Committee (pending the calling of the first session of the Assembly of the organization), services are provided by the United Nations Secretariat on a reimbursable basis. Charges accrued to 30 June 1949 have amounted to only approximately \$500.

(c) *Interim Commission of the International Trade Organization (ICITO)*

39. By resolution 244 (III), the General Assembly provided that the expenses of the United Nations Conference on Trade and Employment until the creation of the Interim Commission of the International Trade Organization at Havana, amounting to \$779,642, should be borne by the United Nations. This sum did not include loans amounting to \$166,490 made in 1948 to the Interim Commission. The resolution provided for additional loans to the Interim Commission not exceeding \$30,000 for the period 1 November 1948 to 31 December 1948, and not

exceeding \$344,843 for the period 1 January 1949 to 31 December 1949. Finally, the resolution requested the Secretary-General, in making such loans, to indicate that all loans already made, and those which may be made under the resolution should be repayable within two years from the date the loans were made.

40. After careful consideration of the requirements and cash resources of ICITO, additional loans have been made under the terms of resolution 244 (III) and resolution 252 B (III) (Working Capital Fund) in the amount of \$30,000 for the period November-December 1948, and \$150,000 for the period January-September 1949. The status of outstanding loans to the Interim Commission, including the loans amounting to \$166,490 already made under the Working Capital Fund authorization for 1948, was as follows at 31 August 1949:

<i>Date of loan</i>	<i>Amount</i> \$	<i>Two-year date when repayments are due</i>
April 1948 .....	86,490	April 1950
July 1948 .....	80,000	July 1950
December 1948 .....	30,000	December 1950
March 1949 .....	100,000	March 1951
August 1949 .....	50,000	August 1951
	346,490	

41. Of the ceiling amount of \$344,843 authorized for 1949, loans in the amount of \$150,000 have accordingly been granted, while additional requirements to 31 December 1949 are estimated at \$50,000, which would leave an amount of \$144,843 of the original ceiling amount for 1949 unadvanced.

(d) *Request of the Interim Commission of the International Trade Organization for an extension of the period for reimbursement of past loans and for additional financing in 1950*

42. Early in July 1949, the Executive Secretary of ICITO advised the Secretary-General of the uncertainty as to whether the charter of the organization would enter into force for another year and of the financial problems arising from these circumstances. The Executive Secretary was urged to explore the possibilities of financing through contributions from member States. By a further letter of 27 August 1949, the Executive Secretary has advised in part:

"I have been instructed by the Executive Committee of the Interim Commission of the International Trade Organization to request from the General Assembly of the United Nations the granting of an additional loan from the Working Capital Fund to cover the expenses of the Commission for the period 1 January to 31 December 1950.

"I have brought to the notice of the members of the Executive Committee the advice given by the Acting Secretary-General in his letter of 22 July 1949, urging that an effort be made to obtain contributions from member States to cover the expenses of the Interim Commission in 1950. The members of the Executive Committee indicated the serious difficulties which their Gov-

ernments would have in contributing directly to the expenses of the Interim Commission, and the Executive Committee unanimously decided that the present system of financing be retained and that the General Assembly be requested to make additional loans in 1950.

"I wish, however, to point out that the Governments which are Contracting Parties to the General Agreement on Tariffs and Trade have decided to increase their contributions to the expenses of the Interim Commission which are incurred on their behalf. In 1949 the budget estimates of the Interim Commission amounted to \$344,843, out of which \$76,000 was covered by contributions from the Contracting Parties. The balance of \$268,843 was financed through advances from the Working Capital Fund of the United Nations. For 1950 the budget of the ICITO will amount to \$458,920; the contributions of the Contracting Parties will amount to \$302,149. The balance to be covered through advances will therefore be reduced to \$156,771. The decision of the Contracting Parties will therefore represent a considerable effort on the part of the Governments to cover the major part of the expenses of the Interim Commission."

The letter then proposes that the General Assembly be requested, alternatively:

(i) To approve loans of \$353,261 to the Interim Commission in 1950, to provide for repayment of 1948 loans (\$196,490) and for net requirements of \$156,771 as above. It would be agreeable that the amount of \$156,771 be divided into two parts:

(a) \$65,421 to cover current expenditures; and

(b) \$91,350 to cover part of the expenses of the first conference of the International Trade Organization,

it being understood that the amount of \$91,350 would be requested only if the first conference of ITO is held in 1950.

(ii) To extend its authorization for loans of \$344,843 in 1949 to the end of 1950, i.e., make available the estimated balance of \$144,843 in 1950. This extension would enable the Interim Commission to finance its current budget for 1950, but would necessitate also the extension of the two-year limitation for repayment of loans made in 1948, as the available resources of the Interim Commission would allow it to repay only half of the advances made in 1948. If the Havana Charter should be ratified at such time as to make it necessary to convene the first conference in 1950, the Executive Committee of the Interim Commission would have to decide on the ways and means of financing the expenses of that conference and possibly to request from the General Assembly the granting of special advances at its 1950 session.

43. The Secretary-General feels that there would be no advantage under either alternative in approving additional advances by the United Nations to provide for repayment or partial repayment to the United Nations of the 1948 loans. He therefore recommends for the consideration of the General Assembly, that:

(a) An extension of one year be granted for repayment of the 1948 loans, that is, the loans made in 1948 will be repayable within a maximum of three years in lieu of the existing two-year requirement;

(b) Additional loans in 1950 be limited to current budget requirements, and to part of the expenses of the first conference of ITO, should this conference be held in 1950;

(c) That the first conference of ITO be requested to consider ways and means of reimbursing to the United Nations the 1948 advances, in all events within the extended three-year period, and later advances at the earliest practicable date, not exceeding in any event the two-year limiting period.

#### **Document A/C.5/344**

#### **Statement of advances to the Working Capital Fund and contributions to the budgets for the financial years 1948 and 1949 as at 31 October 1949**

#### **Report by the Secretary-General**

[Original text: English]  
[8 November 1949]

- I. Advances to the Working Capital Fund for 1949.
- II. Contributions payable for the financial year 1949.
- III. Arrear contributions for the financial year 1948.
- IV. Summary of contributions received and due as at 31 October 1949.

#### *Supplementary note*

Since 31 October 1949, the following payments have been received:

Union of Soviet Socialist Republics . . . \$1,313,155.05, representing part of the 1949 contribution  
Byelorussian Soviet Socialist Republic . . . \$45,778.50, representing part of the 1949 contribution  
Ukrainian Soviet Socialist Republic . . . \$168,687.50, representing part of the 1949 contribution

I. ADVANCES BY MEMBER STATES TO WORKING CAPITAL FUND ESTABLISHED AT \$20,000,000 AND APPORTIONED ON THE BASIS OF THE 1949 CONTRIBUTIONS SCALE

<i>Member States</i>	<i>Assessed advances</i>	<i>Received</i>	<i>Balance due</i>
	\$	\$	\$
Afghanistan .....	10,000.00	10,000.00	—
Argentina .....	370,000.00	370,000.00	—
Australia .....	394,000.00	394,000.00	—
Belgium .....	270,000.00	270,000.00	—
Bolivia .....	16,000.00	16,000.00	—
Brazil .....	370,000.00	370,000.00	—
Burma .....	30,000.00	30,000.00	—
Byelorussian Soviet Socialist Republic .....	44,000.00	44,000.00	—
Canada .....	640,000.00	640,000.00	—
Chile .....	90,000.00	90,000.00	—
China .....	1,200,000.00	1,200,000.00	—
Colombia .....	74,000.00	74,000.00	—
Costa Rica .....	8,000.00	8,000.00	—
Cuba .....	58,000.00	58,000.00	—
Czechoslovakia .....	180,000.00	180,000.00	—
Denmark .....	158,000.00	158,000.00	—
Dominican Republic .....	10,000.00	10,000.00	—
Ecuador .....	10,000.00	10,000.00	—
Egypt .....	158,000.00	158,000.00	—
El Salvador .....	10,000.00	10,000.00	—
Ethiopia .....	16,000.00	16,000.00	—
France .....	1,200,000.00	1,200,000.00	—
Greece .....	34,000.00	34,000.00	—
Guatemala .....	10,000.00	10,000.00	—
Haiti .....	8,000.00	8,000.00	—
Honduras .....	8,000.00	8,000.00	—
Iceland .....	8,000.00	8,000.00	—
India and Pakistan .....	790,000.00	790,000.00	—
Iran .....	90,000.00	90,000.00	—
Iraq .....	34,000.00	34,000.00	—
Lebanon .....	12,000.00	12,000.00	—
Liberia .....	8,000.00	8,000.00	—
Luxembourg .....	10,000.00	10,000.00	—
Mexico .....	126,000.00	126,000.00	—
Netherlands .....	280,000.00	280,000.00	—
New Zealand .....	100,000.00	100,000.00	—
Nicaragua .....	8,000.00	8,000.00	—
Norway .....	100,000.00	100,000.00	—
Panama .....	10,000.00	10,000.00	—
Paraguay .....	8,000.00	8,000.00	—
Peru .....	40,000.00	40,000.00	—
Philippines .....	58,000.00	58,000.00	—
Poland .....	190,000.00	190,000.00	—
Saudi Arabia .....	16,000.00	16,000.00	—
Thailand .....	54,000.00	54,000.00	—
Sweden .....	400,000.00	400,000.00	—
Syria .....	24,000.00	24,000.00	—
Turkey .....	182,000.00	182,000.00	—
Ukrainian Soviet Socialist Republic .....	168,000.00	168,000.00	—
Union of South Africa .....	224,000.00	224,000.00	—
Union of Soviet Socialist Republics .....	1,268,000.00	1,268,000.00	—
United Kingdom .....	2,274,000.00	2,274,000.00	—
United States of America .....	7,978,000.00	7,978,000.00	—
Uruguay .....	36,000.00	36,000.00	—
Venezuela .....	54,000.00	54,000.00	—
Yemen .....	8,000.00	8,000.00	—
Yugoslavia .....	66,000.00	66,000.00	—
	<u>20,000,000.00</u>	<u>20,000,000.00</u>	<u>—</u>

II. CONTRIBUTIONS PAYABLE BY MEMBER STATES FOR THE FINANCIAL YEAR 1949

<i>Member States</i>	<i>Amounts of contribution for 1949</i>	<i>Cash receipts and other credits<sup>1</sup></i>	<i>Balance due</i>
	\$	\$	\$
1. Afghanistan	20,808.00	20,808.00	—
2. Argentina	769,915.00	19,636.59	750,278.41
3. Australia	819,855.00	422,933.82	396,921.18
4. Belgium	561,830.00	560,191.30	1,638.70
5. Bolivia	33,294.00	1,872.07	31,421.93
6. Brazil	769,915.00	769,915.00	—
7. Burma	62,425.00	—	62,425.00
8. Byelorussian Soviet Socialist Republic	91,557.00	—	91,557.00
9. Canada	1,331,744.00	683,016.28	648,727.72
10. Chile	187,277.00	162,136.23	25,140.75
11. China	2,497,020.00	1,021,832.34	1,475,187.66
12. Colombia	153,983.00	—	153,983.00
13. Costa Rica	16,647.00	—	16,647.00
14. Cuba	120,689.00	7,616.84	113,072.16
15. Czechoslovakia	374,553.00	374,553.00	—
16. Denmark	328,774.00	328,774.00	—
17. Dominican Republic	20,808.00	20,808.00	—
18. Ecuador	20,808.00	174.23	20,633.77
19. Egypt	328,774.00	328,682.67	91.33
20. El Salvador	20,808.00	561.72	20,246.28
21. Ethiopia	33,294.00	—	33,294.00
22. France	2,497,020.00	2,430,868.00	66,152.00
23. Greece	70,749.00	70,749.00	—
24. Guatemala	20,808.00	363.18	20,444.82
25. Haiti	16,647.00	16,647.00	—
26. Honduras	16,647.00	16,647.00	—
27. Iceland	16,647.00	16,647.00	—
28. India	1,352,553.00	838,375.62	514,177.38
29. Iran	187,277.00	170,869.00	16,408.00
30. Iraq	70,749.00	1,439.37	69,309.63
31. Lebanon	24,970.00	24,970.00	—
32. Liberia	16,647.00	13,879.00	2,768.00
33. Luxembourg	20,808.00	16,035.70	4,772.30
34. Mexico	262,187.00	262,187.00	—
35. Netherlands	582,638.00	582,638.00	—
36. New Zealand	208,085.00	208,085.00	—
37. Nicaragua	16,647.00	669.11	15,977.89
38. Norway	208,085.00	208,085.00	—
39. Pakistan	291,319.00	291,319.00	—
40. Panama	20,808.00	20,808.00	—
41. Paraguay	16,647.00	.05	16,646.95
42. Peru	83,234.00	83,234.00	—
43. Philippines	120,689.00	120,689.00	—
44. Poland	395,361.00	209,600.15	185,760.85
45. Saudi Arabia	33,294.00	33,294.00	—
46. Sweden	832,340.00	832,340.00	—
47. Syria	49,940.00	—	49,940.00
48. Thailand	112,366.00	112,366.00	—
49. Turkey	378,715.00	378,715.00	—
50. Ukrainian Soviet Socialist Republic	349,583.00	—	349,583.00
51. Union of South Africa	466,110.00	466,110.00	—
52. Union of Soviet Socialist Republics	2,638,518.00	12,207.95	2,626,310.05
53. United Kingdom	4,731,853.00	4,731,853.00	—
54. United States of America	16,601,021.00	16,601,021.00	—
55. Uruguay	74,911.00	4,034.26	70,876.74
56. Venezuela	112,366.00	112,366.00	—
57. Yemen	16,647.00	63.35	16,583.65
58. Yugoslavia	137,336.00	103,018.41	34,317.59
	<u>41,617,000.00</u>	<u>33,715,705.26</u>	<u>7,901,294.74</u>
<i>Contribution by new Member State for 1948:</i>			
Burma	34,063.00	34,063.00	—
<b>TOTAL ASSESSMENTS FOR 1949</b>	<u>41,651,063.00</u>	<u>33,749,768.26</u>	<u>7,901,294.74</u>

<sup>1</sup> Other credits consist of \$533,767.21 resulting from the transfer of the assets of the League of Nations and \$30,000.00 from adjustments in the advances to the Working Capital Fund.

### III. ARREAR CONTRIBUTIONS FOR THE FINANCIAL YEAR 1948

<i>Member States</i>	<i>Assessed contributions</i>	<i>Amount received</i>	<i>Balance due</i>
	\$	\$	\$
Ethiopia .....	27,758.00	10,656.00 <sup>a</sup>	17,102.00
Iraq .....	58,987.00	—	58,987.00
Uruguay .....	62,456.00	5,476.00 <sup>a</sup>	56,980.00
	149,201.00	16,132.00	133,069.00

<sup>a</sup> Credit resulting from the 1947 adjustment of advances to Working Capital Fund.

### IV. SUMMARY OF CONTRIBUTIONS RECEIVED AND DUE AS AT 31 OCTOBER 1949

	<i>Total amount</i>	<i>Paid</i>	<i>Percentage paid</i>	<i>Balance due</i>
	\$	\$		\$
Working Capital Fund Advances .....	20,000,000.00	20,000,000.00	100.00	—
1948 contributions (including contributions for 1947 by new Member States) .....	34,775,775.00	34,642,706.00	99.62	133,069.00
1949 contributions (including contribution for 1948 by new Member State) .....	41,651,063.00	33,749,768.26	81.03 <sup>a</sup>	7,901,294.74

<sup>a</sup> Corresponding figure on 31 October 1948: 93.05 per cent.

#### **Document A/C.5/364**

#### **Draft resolution relating to unforeseen and extraordinary expenses**

[Original text: English]  
[2 December 1949]

To facilitate discussion by the Committee of the draft resolution relating to unforeseen and extraordinary expenses,<sup>1</sup> the Secretary-General submits the following revised text.

This revision includes the two changes recommended by the Advisory Committee on page 9 of its second report of 1949 to the General Assembly (A/934). It omits paragraph (d) (ii) of the original draft shown in page xi of the original budget estimates for 1950. (A/903) since no election of judges under Article 13, paragraph 3 of the Statute of the International Court will take place during 1950. It specifies individually, following the recommendation of the International Court, the requirements for *ad hoc* judges and for assessors, witnesses and experts which were combined in paragraph (i) of the original draft.

The remainder of the original text is amended accordingly. In the revised draft below, the paragraphs have been appropriately renumbered.

#### *The General Assembly*

*Resolves* that for the financial year 1950:

The Secretary-General, with the prior concurrence of the Advisory Committee on Administra-

<sup>1</sup> The text of the resolution (357 (IV)), as adopted by the General Assembly on 10 December 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

tive and Budgetary Questions, and subject to the financial regulations of the United Nations, is authorized to enter into commitments to meet unforeseen and extraordinary expenses; provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments not exceeding a total of \$2,000,000 if the Secretary-General certifies that they relate to the maintenance of peace and security or to urgent economic rehabilitation;

(b) Such commitments as may be necessary to provide for reasonable expenses for the proposed Economic Commission for the Middle East should the Economic and Social Council decide that this Commission shall be created in 1950;

(c) Such commitments, duly certified by the President of the International Court of Justice, relating to expenses occasioned:

(i) By the designation of *ad hoc* judges (Statute, Article 31);

(ii) By the appointment of assessors (Statute, Article 30) or of witnesses and experts (Statute, Article 50);

(iii) By the holding of sessions of the Court away from The Hague (Statute, Article 22); and which do not exceed \$24,000, \$25,000 and \$75,000 respectively, under each of these three headings.

The Secretary-General shall report to the Advisory Committee and to the next regular session of the General Assembly all commitments made under the provisions of this resolution, together with the circumstances relating thereto and shall submit supplementary estimates to the General Assembly in respect of such commitments.

## AGENDA ITEM 41<sup>1</sup>

### Scale of assessments for the apportionment of the expenses of the United Nations: report of the Committee on Contributions

#### Document A/954

#### Report of the Committee on Contributions

[Original text: English]  
[23 August 1949]

#### I. MEMBERSHIP AND MEETINGS

1. The Committee met at Lake Success from 8 to 18 August 1949. The following members were present: Mr. Rafik ASHA, Mr. H. CAMPION, Mr. René CHARRON, Mr. P. M. CHERNYSHEV, Mr. K. V. DZUNG, Mr. Jan PAPANEK, Mr. Josué SAENZ, Miss M. Z. N. WITTEVEEN.

2. Mr. Seymour Jacklin and Mr. James E. Webb, who are members of the Committee, were unable to attend. They designated Mr. A. H. Mertsch and Mr. Frank Pace, respectively, to represent them. The Committee accepted these designations and the two substitute members participated in the work of the Committee throughout the session.

3. The Committee elected Miss M. Z. N. Witteveen as Chairman, and Mr. Josué Saenz as Vice-Chairman.

#### II. TERMS OF REFERENCE

4. The original terms of reference of the Committee on Contributions are contained in General Assembly resolution 14 A, 3 (I) of 13 February 1946; furthermore, the functions of the Committee are described in rule 149 of the rules of procedure of the Assembly. In its report for 1948 (A/628) the Committee had drawn attention to the uncertainty in which it found itself in interpreting its terms of reference. The General Assembly, during the first part of its third session, thereupon gave further instructions to the Committee. The original terms of reference were confirmed and additional directives were given as a guidance for the Committee in its work by the resolution adopted by the General Assembly on 18 November 1948 (resolution 238 A (III)). The original terms of reference and resolution 238 A (III) are set out in the attached annex.

5. In reviewing the scale of assessments this year the Committee has been guided by these instructions. The conclusions reached and the considerations leading to the recommendations made are set out in chapter IV of this report.

#### III. STATISTICAL INFORMATION

6. The resolution adopted by the General Assembly during the first part of its third session called upon Member States to help the Committee by providing available statistics and other information essential to its work.

7. The Committee noted with satisfaction that the information available this year was more comprehensive and reliable than previously but it had still to rely too much on unofficial and often incomplete data. It therefore hopes that Member States will find it possible to help it in future years by providing more statistics about their countries. Such information is needed before a more permanent scale of assessments can safely be established and as an aid to the Committee in removing maladjustments in the present scale of assessments.

8. There are still considerable statistical difficulties to be resolved before comparisons can satisfactorily be made between the size of the national incomes of different countries with the use of either present exchange rates or of adjusted pre-war rates. The Committee has requested the Secretary-General to prepare before its next session a special study on the problems of making inter-country comparisons of national income.

9. While in many instances the data now presented substantiate the provisional figures given earlier, the incomplete and unofficial character of much of the information available necessarily made the Committee somewhat cautious in proposing changes in the assessment of Members.

#### IV. SCALE OF ASSESSMENTS

10. The General Assembly at its last session adopted on 18 November 1948 the following resolution (238 B, 3 (III)):

"That, notwithstanding the provision of rule 149 of the rules of procedure of the General Assembly, the scale of assessments for the apportionment of the expenses of the United Nations shall be reviewed by the Committee on Contributions in 1949 and a report submitted for the consideration of the General Assembly at its next regular session."

11. In accordance with these instructions the Committee again considered the scale of assessments of Member States and undertook a systematic review of the statistics available.

12. Although in many countries there has been an improvement in some branches of economic activity compared with a year ago, a number of factors make it difficult for the Committee to suggest for 1950 any appreciable change in the present scale of assessments. A number of countries have still to devote a large share of their resources to the repair of war damage. Many States are experiencing even greater difficulties than last year in securing foreign exchange and, in particular, United States dollars and Swiss francs. For some countries the statistics available are somewhat inconclusive as to the extent of the real improvement which has

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1025.

taken place. Moreover, there is uncertainty in the external trade and balance-of-payments position of many countries. For all these reasons the Committee was of the opinion that it would be difficult to suggest any major revision in the present scale of assessments and that certainly the time had not arrived to propose a more permanent scale.

13. Accordingly the Committee recommends that the scale of assessments it proposes should be applied for one year only.

14. The Committee also recommends that, in view of present world conditions, the 1949 scale of assessments should continue for 1950 except for such minor adjustments as can be made owing to the admission of Israel to membership in the United Nations.

15. The Committee recommends that Israel should be assessed at 0.12 per cent.

16. The Committee recommends that the following reduction should be made in the rates of contribution:

Sweden .....	0.02 per cent
United States of America.....	0.10 per cent

The decision to allow further relief to Sweden was made in the light of the general review of the information available for Sweden and the discussions which took place on the application of Sweden for a reduction of its contribution in the Working Group of the Fifth Committee of the General Assembly in Paris last year. The reduction proposed in the contribution from the United States of America represents a first step in implementing the decision of the General Assembly in 1948 and the instructions given by the Assembly to the Committee on Contributions.

17. The scale recommended for adoption by the General Assembly is as follows:

	<i>Per cent</i>
Afghanistan .....	0.05
Argentina .....	1.85
Australia .....	1.97
Belgium .....	1.35
Bolivia .....	0.08
Brazil .....	1.85
Burma .....	0.15
Byelorussian Soviet Socialist Republic .....	0.22
Canada .....	3.20
Chile .....	0.45
China .....	6.00
Colombia .....	0.37
Costa Rica .....	0.04
Cuba .....	0.29
Czechoslovakia .....	0.90
Denmark .....	0.79
Dominican Republic .....	0.05
Ecuador .....	0.05
Egypt .....	0.79
El Salvador .....	0.05
Ethiopia .....	0.08
France .....	6.00
Greece .....	0.17
Guatemala .....	0.05
Haiti .....	0.04
Honduras .....	0.04
Iceland .....	0.04
India .....	3.25
Iran .....	0.45
Iraq .....	0.17
Israel .....	0.12
Lebanon .....	0.06
Liberia .....	0.04
Luxembourg .....	0.05
Mexico .....	0.63
Netherlands .....	1.40
New Zealand .....	0.50

	<i>Per cent</i>
Nicaragua .....	0.04
Norway .....	0.50
Pakistan .....	0.70
Panama .....	0.05
Paraguay .....	0.04
Peru .....	0.20
Philippines .....	0.29
Poland .....	0.95
Saudi Arabia .....	0.08
Sweden .....	1.98
Syria .....	0.12
Thailand .....	0.27
Turkey .....	0.91
Ukrainian Soviet Socialist Republic .....	0.84
Union of South Africa .....	1.12
Union of Soviet Socialist Republics .....	6.34
United Kingdom .....	11.37
United States of America .....	39.79
Uruguay .....	0.18
Venezuela .....	0.27
Yemen .....	0.04
Yugoslavia .....	0.33

TOTAL 100.00

#### V. OTHER MATTERS CONSIDERED BY THE COMMITTEE

##### *Assessment of Israel for its first year of membership*

18. Israel became a Member of the United Nations on 11 May 1949. The Committee recommends that for the year 1949 Israel shall contribute seven-twelfths of its percentage assessment for 1950.

##### *Contribution of Switzerland towards the expenses of the International Court of Justice*

19. The General Assembly resolved on 18 November 1948 (resolution 238 B (III)) that Switzerland should contribute 1.65 per cent of the expenses of the International Court of Justice for the year 1949. After consideration of the data available, the Committee recommends that for the year 1950 and thereafter, until a revision of this assessment may be necessary, Switzerland shall contribute 1.65 per cent of the expenses of the International Court of Justice for each financial year. In accordance with the terms of General Assembly resolution 91 (I) of 11 December 1946, the assessment is subject to consultation with the Swiss Government.

##### *Percentage or unit system of assessment*

20. In its last report (A/628) the Committee on Contributions recommended that consideration of the relative merits of the unit and the percentage system of assessment should be deferred until a more permanent scale is proposed. Since the Committee now recommends that the proposed scale of assessments for 1950 be adopted for only one year, the question of a unit or percentage system has again been deferred.

##### *Collection of contributions*

21. The Committee received a report on the collection of contributions for this year. By 10 August 1949, 71.53 per cent of the total contributions for 1949 had been collected. No arrears of contributions were due except for the year 1948; 98.91 per cent of the contributions for that year had been collected as at 31 July 1949. Since no Member State is at the present time in arrears in the payment of contributions for two full years, no action was required by the Committee in respect of the application of Article 19 of the Charter.



*Collection of a portion of the 1949 contributions in currencies other than United States dollars*

22. The General Assembly on 18 November 1948 decided again to make an exception to financial regulation 20, which provides that contributions shall be paid in the currency of the State in which the United Nations has its headquarters and resolved (resolution 238 B, (III)) that "the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the financial year 1949 in currencies other than United States dollars".

23. The Committee has noted that only five Member States availed themselves of this provision and that the total amount to be paid by these States in 1949 in currencies other than United States dollars is the equivalent in Swiss francs of \$2,199,478.

ANNEX

TERMS OF REFERENCE OF THE COMMITTEE ON CONTRIBUTIONS

*Original terms of reference*

The original terms of reference of the Committee on Contributions are contained in chapter IX, section 2, paragraphs 13 and 14, of the report of the Preparatory Commission (PC/20) and in the report of the Fifth Committee (A/44), and were adopted at the first part of the first session of the General Assembly on 13 February 1946 (resolution 14 A, 3 (I)).

The relevant paragraphs of the report of the Preparatory Commission incorporating the amendments of the Fifth Committee are as follows:

*"The apportionment of expenses*

"13. The expenses of the United Nations should be apportioned broadly according to capacity to pay. It is, however, difficult to measure such capacity merely by statistical means, and impossible to arrive at any definite formula. Comparative estimates of national income would appear *prima facie* to be the fairest guide. The main factors which should be taken into account in order to prevent anomalous assessments resulting from the use of comparative estimates of national income include:

"(a) Comparative income per head of population;

"(b) Temporary dislocation of national economies arising out of the Second World War;

"(c) The ability of Members to secure foreign currency.

"Two opposite tendencies should also be guarded against: some Members may desire unduly to minimize their contributions, whereas others may desire to increase them unduly for reasons of prestige. If a ceiling is imposed on contributions the ceiling should not be such as seriously to obscure the relation between a nation's contributions and its capacity to pay. The Committee should be given discretion to consider

all data relevant to capacity to pay and all other pertinent factors in arriving at its recommendations. Once a scale has been fixed by the General Assembly it should not be subjected to a general revision for at least three years or unless it is clear that there have been substantial changes in relative capacities to pay.

"14. Other functions of the Committee would be:

"(a) To make recommendations to the General Assembly on the contributions to be paid by new Members;

"(b) To consider and report to the General Assembly on appeals by Members for a change of assessment; and

"(c) To consider and report to the General Assembly on the action to be taken if Members fall into default with their contributions.

"In connexion with the latter, the Committee should advise the Assembly in regard to the application of Article 19 of the Charter."

RESOLUTION 238 A (III) ADOPTED BY THE GENERAL ASSEMBLY ON 18 NOVEMBER 1948

*The General Assembly,*

*Recognizing*

(a) That in normal times no one Member State should contribute more than one-third of the ordinary expenses of the United Nations for any one year,

(b) That in normal times the *per capita* contribution of any Member should not exceed the *per capita* contribution of the Member which bears the highest assessment,

(c) That the Committee on Contributions needs for its work more adequate statistical data,

*Accordingly*

1. *Reaffirms* the terms of reference of the Committee on Contributions accepted by the General Assembly in its resolution of 13 February 1946 (resolution 14 (I) A, 3);

2. *Calls upon* Member States to assist the Committee on Contributions by providing the available statistics and other information essential to its work;

3. *Accepts* the principle of a ceiling to be fixed on the percentage rate of contributions of the Member State bearing the highest assessment;

4. *Instructs* the Committee on Contributions, until a more permanent scale is proposed for adoption, to recommend how additional contributions resulting from (a) admission of new Members, and (b) increases in the relative capacity of Members to pay, can be used to remove existing maladjustments in the present scale or otherwise used to reduce the rates of contributions of present Members;

5. *Decides* that when existing maladjustments in the present scale have been removed and a more permanent scale is proposed, as world economic conditions improve, the rate of contribution which shall be the ceiling for the highest assessment shall be fixed by the General Assembly.

**Document A/C.5/L.8**

**Statement by the Chairman of the Committee on Contributions to the Fifth Committee**

- [Original text: English]  
[6 October 1949]

One would expect the report of the Committee on Contributions to be a rather unpopular document among the Members of the United Nations; the scale of assessments which, I presume, is the page Governments look at first of all, brings home to them the share they will have to bear in the expenses of the Organization.

Previous reports, however, have been well received on the whole by the Fifth Committee and the General Assembly—a great encouragement to the Committee on Contributions which, under the very able chairmanship of my predecessor, Dr. Martínez-Cabañas, has had the good fortune to see the recommendations it submitted practically always accepted unanimously.

The Committee, on whose behalf I now have the honour to present the report (A/954) which embodies the results of its work during the session held in August last, hopes that its recommendations—although they may, perhaps, not entirely satisfy all the members of this Committee—will be found nevertheless acceptable to all of you.

I may perhaps be allowed to explain briefly the main points which might be of interest to this Committee.

I would like to draw the attention of Members first of all to chapter IV which deals with the scale of assessments for 1950 and the considerations underlying the proposed scale.

On 18 November 1948, the General Assembly resolved "That notwithstanding the provision of rule 149 of the rules of procedure of the General Assembly, the scale of assessments for the apportionment of the expenses of the United Nations shall be reviewed by the Committee on Contributions in 1949 . . ." The Committee, therefore, again considered the scale and undertook a systematic review of the statistics available. It was guided in its task by its original terms of reference which are reproduced in the annex to the report before the Committee (A/954). Moreover, it had received further directives from the General Assembly during its third session held in Paris. These are embodied in resolution 238 A (III), adopted by the General Assembly on 18 November of last year. The text of this resolution is equally to be found in the annex to the report.

The Committee made an intensive study of the comparative estimates of national income of Member States and of all other statistical material at its disposal and found that, although there was evidence of a certain measure of economic recovery in a number of countries, other factors such as the foreign exchange situation, war damage still to be repaired, uncertainty in the external trade and balance-of-payments position of many countries, made it difficult to propose any major revisions in the scale.

In view of the world economic and financial situation which could not be considered to have returned to normal, the Committee felt that the

time had not arrived to propose a scale for a three-year period as is envisaged in rule 149 of the rules of procedure of the General Assembly.

The only adjustments proposed are those in the percentages for Sweden and the United States. The considerations which led to these two downward revisions are set out in paragraph 16 of the report.

As to the figure for the only new Member admitted so far during 1949, Israel, the Committee recommends an assessment of 0.12 per cent. Since some of the elements entering into the calculation of this assessment are not yet definitely known, this percentage should be considered as a provisional figure to be submitted to an especially thorough review next year.

The recommendations for the 1950 scale had been formulated prior to the important recent events in the monetary field. These events, however, offer no reason to revise the existing scale of contributions of the United Nations, because essentially this scale is based on national income estimates converted into United States dollars at "purchasing power parities", and not at current exchange rates. In accordance with a practice followed since 1946, the "purchasing power parities" have been established starting from pre-war exchange rates which have been adjusted for changes in the purchasing power of the different national currency units. In general, post-war exchange rates do not enter into the calculations, and therefore the national income figures as used by the Committee on Contributions are not affected by recent changes in exchange rates.

The new exchange rates as established after 19 September in a large number of countries, do not immediately represent an equilibrium situation. This is clearly illustrated by the fact that in many countries some rise in prices is expected as a consequence of the devaluation although not to the full extent of the depreciation percentage. It may take at least a year before the effects of the devaluation upon internal prices and incomes have fully materialized.

Under present circumstances, a new computation of national income figures is meaningless. For the present the best procedure to follow, would be, I submit, to leave the scale, as adopted by the Committee on Contributions in August last, unchanged.

The devaluations may be expected to result in an improved dollar position of the countries concerned. For the present, it is too early to make a forecast in this respect. It may be that the relative position of the various European and other countries is not affected very much, since nearly all important countries devaluated to about the same extent, whereas the figure for the United States is fixed by the ceiling provision.

The statistical material is the basis for the Committee's deliberations although a scale cannot be established by statistics only. The final conclusions reached by the Committee depend essentially on its judgment, arrived at from consideration of all available data bearing on capacity to pay and the other basic factors which the Committee has to take into account. As may be seen from chapter III on statistical information, the data at the disposal of the Committee

were more comprehensive and reliable than in previous years. The Committee felt, however, that it had still to rely too much on unofficial and often incomplete information. At the time of the meeting of the Committee fifteen Member States, accounting for 73.67 per cent of the total contributions, had published national income figures for 1948, while last year twelve Member States, accounting for 70 per cent of the total contributions, had published national income figures for 1947. Fourteen other Members, accounting for 14.48 per cent of the total contributions, had published national income figures for 1945, 1946 or 1947. Last year twelve other Members, accounting for 13.5 per cent of the contributions, had published official estimates for 1945 or 1946. For the remaining Member States no post-war estimates of national income were available.

The Committee has again expressed the hope that Member States will find it possible to provide more statistics about their countries thus enabling the Committee further to improve the accuracy of the scale, which is in the interest of all the Members of the Organization.

I may mention that in cases where new material had become available, the estimates previously prepared by the Statistical Office were found to be accurate to a remarkably high degree.

The other matters considered by the Committee are dealt with in chapter V of the report.

With regard to the assessment of Israel for its first year of membership the Committee followed the same procedure as previously in similar cases.

As to the contribution of Switzerland towards the expenses of the International Court of Justice, I want to point out that the Committee after consideration of the data which it had before it, decided to recommend that the figure of 1.65 per cent of the expenses of the Court should be maintained for the year 1950 and thereafter, until a revision of this assessment may be necessary. The objective of the words "and thereafter etc." was to avoid the necessity for yearly consultations with the Swiss Government. These words correspond with the last paragraph of the resolution on the conditions on which Switzerland may become a Party to the Court which reads:

"(c) An undertaking to contribute to the expenses of the Court such equitable amount as the General Assembly shall assess from time to time after consultation with the Swiss Government."

Now, in the course of the consultations which have taken place with the Swiss Government in compliance with the terms of this resolution 91 (I) of 11 December 1946, the Swiss Government has informed the Secretary-General that it intends to accept the assessment of 1.65 per cent for the year 1950; it has, however, intimated that it wishes to reserve the right to ask for a reduction in this percentage for the following years.

Since the recommendation of the Committee on Contributions that Switzerland for the year 1950 "and thereafter, until a revision of this assessment may be necessary", should contribute 1.65 per cent of the expenses of the International

Court of Justice for each financial year, was made only to bring it in line with the resolution I have just quoted, I feel sure that the Committee on Contributions would support me in suggesting that in order to meet the wishes of the Swiss Government, the resolution to be adopted with respect to the Committee's report should refer only to the year 1950 and that the percentage assessment for Switzerland should be reviewed again next year.

With respect to the collection of contributions I may mention that the figure of 71.53 per cent of the total contributions for 1949 which had been collected by 10 August, has since risen to 75.93 per cent. The only arrears still outstanding amount to 0.44 per cent of the 1948 contributions.

Five Member States availed themselves of the provision of resolution 238 B (III) according to which: "the Secretary-General shall be empowered to accept . . . a portion of the contributions of Member States for the financial year 1949 in currencies other than United States dollars".

This Committee may wish to consider the desirability of making again, this year, an exception to financial regulation 20 which provides that contributions shall be paid in the currency of the State in which the United Nations has its headquarters.

In conclusion, it is a great satisfaction to me to be able to mention that the Committee on Contributions adopted its report unanimously.

#### **Document A/C.5/L.9**

#### **Statement by the Chairman of the Committee on Contributions to the Fifth Committee**

*[Original text: English]  
[7 October 1949]*

Before dealing with a few questions which arose during the discussion on the report of the Committee on Contributions at the 190th meeting and today,<sup>1</sup> I should like to thank, also on behalf of my colleagues, those who have given their support to our recommendations. Other speakers showed their interest in our work by making a number of observations. I am convinced that my colleagues appreciate that interest. Constructive criticism is always useful and will help the Committee in its work.

As to the kind words which have been addressed to me as the Chairman of the Committee, I should like to say that these kind words, for which I am very grateful, should really be addressed to my colleagues whose devoted efforts and spirit of friendly co-operation have greatly facilitated my task.

I should like to add that the Committee on Contributions has had the benefit of the very able services rendered by the members of the Secretariat whom the Secretary-General has put at its disposal.

In the course of the discussions at the 190th meeting and today, a number of points have been raised and a few questions have been put

<sup>1</sup> This statement of the Chairman of the Committee on Contributions was made at the 191st meeting of the Fifth Committee.

to my Committee. I should like to deal first with those matters which are of a more general nature and then refer to the interventions of the honourable representatives from Sweden, Israel, Chile, Australia, Brazil and Turkey.

As to the matters of a more general nature these can be divided, it would seem to me, into criticism of the criteria which have guided the Committee, that is to say the terms of reference given to the Committee by the General Assembly itself, and, secondly, disagreement with the manner in which the Committee has applied these criteria and fulfilled its instructions.

With respect to the first category of objections, the principles and instructions which guide the Committee in its work, it will be remembered that these were thoroughly discussed in Paris last year and the result was resolution 238 (III), by which the original terms of reference of the Committee were reaffirmed, the principle of a ceiling—which in fact had already been applied on the scale which was set up by the Fifth Committee three years ago—was formally accepted, and certain instructions were given to the Committee.

Now one may agree with the honourable representative from Brazil that the fundamental principle to be applied for the determination of assessments is the principle of capacity to pay, embodied in the original terms of reference and reaffirmed in Paris, but it cannot be denied that the General Assembly itself has found that some other principles, which would be in the nature of a corrective to the strict application of this first principle leading to results the Assembly considered undesirable, should also be applied: namely, that in normal times no one Member State should contribute more than one-third of the ordinary expenses of the United Nations for any one year and that in normal times the *per capita* contribution of any Member should not exceed the *per capita* contribution of the Member which bears the highest assessment.

Now the distinguished representative of Australia is of the opinion that as the scale of assessments moves towards the full implementation of the two additional principles, the burden of taxation will be gradually shifted from the richer to the poorer countries. At what time an impossible situation will have arisen, in which the burden for the poorer countries will have become so heavy that they will no longer be able to carry it, remains to be seen. It depends largely on the development of the world economic situation, but there may be—especially in view of the tendency of the budget to increase constantly—some danger of the United Nations becoming a rich man's club, as Senator Vandenberg called it during the first General Assembly. The Australian delegation feels that it would, therefore, be desirable if the General Assembly considered, perhaps at its next session, the possibility of introducing a new principle: namely, that no country should contribute a greater proportion of its national income than any other country, in other words, that the relationship between normal income and contribution should be the main criterion, if any additional criterion should be used. I want merely to point out that the adoption of this suggestion, however attractive it might seem to be, would be found to be in contradiction to the principle of the ceiling.

With respect to the second category of objections, namely, the manner in which the Committee on Contributions has conformed, or rather has failed, according to the opinion expressed, to conform to its terms of reference. I believe it useful to give an exposé, which I shall make as succinct as possible, of the factors which the Committee has to take into account and the means which it has at its disposal when it studies the recommendations it is going to submit to the General Assembly.

Among the factors it has to take into account are, in the first place, its terms of reference by which it is bound. Furthermore it has to reckon with the views of the General Assembly as they have become manifest during previous sessions; I am referring, for instance, to the scale adopted during the second part of the first session, which has been approved in subsequent years with only minor changes. That scale differed considerably from the scale the Committee had originally submitted, which was based on the application of the principle of capacity to pay. Those who are not newcomers to this Committee will remember that the scale adopted by the General Assembly in the autumn of 1946 was the result of long discussions in the Fifth Committee and in a Subcommittee on Contributions and of conversations between the Members. It constituted a delicate compromise arrived at by mutual consent, and many of the considerations which led to that result could not have guided a technical committee such as the Committee on Contributions. The scale adopted by the General Assembly in 1946, which in fact contained, as I said a few moments ago, a ceiling for the United States contribution among other things, could not have been proposed by a technical committee, and the Committee has felt in subsequent years that it would be acting contrary to the intentions of the General Assembly if it ignored the results achieved in 1946. Of course, that scale was not meant to stand for all time but it gave a pattern, so to speak. When considering the scale of assessments to be proposed, the Committee therefore has taken—as it has this year—the existing scale as a starting point, and it has then considered—and I can assure the honourable representative of the United States that the Committee studies each figure very closely and on its own merits, in the light of its terms of reference and instructions and the material available—whether the development of the world economic situation and possible changes in relative capacity to pay could lead it to the conclusion that some of the maladjustments which it realized were present in the scale, could be straightened out by downward or upward readjustment. In so doing the Committee has always found that it had to take into account the results achieved previously as well as the remarks made and the decisions taken during the discussion in the Fifth Committee of its reports.

Now it is clear that for a correct appreciation of possible changes in the relative capacity of Member States to pay, the Committee needs accurate and up-to-date information. The Committee itself has year after year drawn the attention of Members to this point. This is all that the Committee, for its part, can do, and this constitutes my reply to the first question asked by the honourable representative of the United States. The Committee on Contributions is the servant

of the General Assembly; if the Assembly itself, notwithstanding its repeated appeals to Members, cannot bring about a wider response than has been the case so far, I do not see what the Committee on Contributions could do about this situation. It has then, as it said in its report (A/954, paragraph 7), "to rely too much on unofficial and often incomplete data", and the results of its work cannot be as accurate as is desirable and necessary in order to make recommendations which are fair to all Members of the Organization.

On the one hand it has been said that the decrease in the assessment of the United States proposed as—I quote from the report—"a first step in implementing the decision of the General Assembly last year and the instructions given by the Assembly to the Committee" (paragraph 16), is too small, and on the other hand that the Committee, instead of proposing this decrease, should have proposed adjustments for other cases. The Committee fully realized that the decrease is small in proportion to the target to be attained, but to be attained—I want to stress this point—in normal times. The wording of resolution 238, particularly of paragraph 5, is not very clear, but, as those who were present last year know, it has not been easy to achieve a result that was acceptable to almost all the Members. The Committee on Contributions believed that it was the intention of the General Assembly that the implementation of the principle of the ceiling adopted last year should be started as soon as possible, and it took upon itself to propose this first step, although it realized that it could not be said that all existing maladjustments in the scale had been removed.

Now, why have only such slight modifications been proposed? Why has the Committee limited itself to recommending how the additional contribution resulting from the admission of the new Member could be used? Were there no increases in the relative capacity of Members to pay?

Undoubtedly the Committee had, as is said in the report, evidence of an improvement in some branches of economic activity in many countries compared with a year ago but, as the Committee also pointed out, there were a number of factors which made it difficult for the Committee to suggest for 1950 any appreciable change in the scale of assessments. These factors are set out in paragraph 12 of its report, and I am sure all members of this Committee are acquainted with that paragraph. The figures for the national income of most countries showed some progress, but the relative situation had not undergone, as far as the Committee could ascertain, a modification of sufficient importance to warrant any major revision of assessments. In these circumstances the Committee after mature consideration reached the conclusion that it should confine itself to using the additional contribution resulting from the admission of a new Member for readjustments, and as is set out in paragraph 16 of the report, it decided to propose reductions in the rates of the contribution of Sweden and of the United States for the reasons mentioned in that paragraph. It felt, however, that the time had not arrived to propose a more permanent scale, and it therefore recommended that the proposed scale should be applied for one year only. The Committee would thus be able to state next year, on

the basis of new material, the extent of the real improvement which has taken place. The fact that since last August important events have occurred in the monetary field is an additional argument in favour of the adoption of the proposed scale for one year only, although as I pointed out at our last meeting, the effect of devaluation on the scale will, at least in the near future, not be so considerable as one would expect on the face of it. I believe that what I just said constitutes my reply to the second question of the honourable representative of the United States. I am sure he will agree with me that I, as Chairman, cannot commit my Committee. The only thing I can say is that the Committee has always tried with the material available—and as the honourable representative of the United States himself said quite rightly, the Members of the Organization must largely, and I would even say entirely, assume responsibility for the quality of the material put at the disposal of the Committee—and will always try to conform entirely to its terms of reference and instructions; that is its duty and its members are well aware of it.

Finally, I want to deal briefly with the remarks made by other representatives. With regard to the assessment for Sweden, the Committee took into account when it reviewed the information available, the discussions which took place last year on the application of that country for a reduction of its contribution. It noted that Sweden has, even with the reduction now proposed, not yet attained the ceiling imposed for the *per capita* contribution of any Member in normal times. This Committee may consider whether it wishes to reduce this assessment further or whether it wishes to invite, perhaps by means of a sentence to be inserted in the report of the Rapporteur, the Committee on Contributions again to give, next year, special consideration to the possibility of further reducing the assessment of Sweden.

As to Israel, the Committee did not fail to take into account the different factors which together constitute the economic picture of this country. If the Israeli Government feels it is able to supply material additional to that which had already been gathered through the usual channels, I am sure the Committee will be grateful if they will put such information at its disposal. The Secretary-General will bring it to the Committee's notice together with other material which the Secretariat prepares for the use of the Committee. As to a comparison of the Israeli figure with that of other countries, I want to observe that comparisons are always somewhat dangerous and might easily be misleading. The Committee considers, as I have already said, each case on its merits using, of course, elements of comparison where these are indicated and possible. I can assure our colleague from Israel that the figure proposed for his country was very carefully studied; on account of the circumstances, it has to be considered as a provisional figure which will be carefully reviewed again next year.

As to the Chilean and Australian and other representatives' remarks with respect to the possibility of using currencies other than United States dollars, I myself have already suggested that this Committee may perhaps wish to recommend for the coming year, as it did last year, that the Secretary-General should be empowered to

accept, at his discretion and after consultation with the Chairman of the Committee on Contributions—I am quoting the resolution adopted on 18 November 1948—a portion of the contributions of Member States in currencies other than United States dollars.

As regards the proposal by the representative of Australia that the Committee on Contributions should set up a scale of assessments for non-members of the United Nations which are members of the specialized agencies, this would require specific directives from the General Assembly since the existing terms of reference of the Committee refer only to the assessment of Member States of the United Nations. There would be some difficulties attached to the realization of the proposal, since the assessment of States is relative and depends on the membership of each organization and other factors. The United Nations scale is, for instance, affected by the ceiling for the highest contributor. The disproportions in the relative contribution of Members of the United Nations and the specialized agencies referred to by the representative of Australia may be the result of the difference in membership of the organizations, variations in the United States contribution, and the interest attached by various countries to each particular specialized agency and any other considerations taken into account by the agency.

As to a table showing the scale of contributions for the United Nations and the specialized agencies, a table which the Turkish representative wished to see published, that would seem to me to be a simple matter. Such a document could perhaps, if our Chairman agrees, be published as a document of the Fifth Committee. But it is clear that such a table would have no value from the point of view of comparison.

The suggestion made by the honourable representative of Brazil with respect to mentioning, in the report of the Committee on Contributions, those countries for which the Committee felt it did not have sufficient material at its disposal, has been supported by several representatives. If the Committee so desires the Committee on Contributions will, of course, comply with such an instruction, but it should not be forgotten that the failure of Member States to supply statistical material cannot be attributed exclusively to unwillingness. In this connexion I may, perhaps, quote from the first report of the Committee on Contributions which says:

“Compilation of national income statistics is a relatively new art. It has been carried to considerable refinement in countries with statistical traditions, but the figures in many cases are rudimentary for countries whose statistical services are not developed. It must be hoped that the attention now being given to the improvement of national statistics will lead at an early date to a substantial improvement of the statistical apparatus of Member nations and that those who may be charged in the future with similar tasks will be more favourably circumstanced than the present Committee. The successful development of national statistics should prove invaluable for just appraisal of national capacities for payment of contributions to international organizations.”

I apologize for having taken up so much of the time of this Committee. I felt, however, that some points made during the 190th meeting needed clarification, and definite questions required a reply. I hope this unfortunately long statement will have contributed to a clearer understanding of the report of the Committee on Contributions and of the problems with which the Committee has to cope.

## AGENDA ITEM 42<sup>1</sup>

### United Nations International Children's Emergency Fund: financial report and accounts for the financial year ended 31 December 1948, and report of the Board of Auditors

#### Document A/963

#### Report of the Secretary-General

[Original text: English]  
[25 August 1949]

1. The General Assembly, on 11 December 1946, adopted resolution 57 (I), section 6 of which provides that the Secretary-General shall submit to the General Assembly an annual audit of the accounts of the International Children's Emergency Fund.

2. The audit of the accounts of the Fund for the year ended 31 December 1948 was carried out by the Board of Auditors of the United Nations. The financial report and statements of the Fund and the report of the Board of Auditors are submitted to the General Assembly herewith as annexes to this document.

3. These reports were submitted to the Committee on Administrative Budget of the Fund which reported thereon to the Executive Board of the Fund (E/ICEF/120). In approving the report of the Committee on Administrative Budget, the Executive Board approved the 1948 financial report of the Fund and made the following comment with regard to the report of the Board of Auditors:

"In this connexion the Board noted that the Committee had reviewed the report of the Board of Auditors and felt satisfied with the action taken by the Administration in clarifying and remedying the points raised by the Auditors."

4. The report of the Board of Auditors on the accounts of the Fund has also been submitted to the Advisory Committee on Administrative and Budgetary Questions, which will submit to the General Assembly any observations which it has to make on the report.

#### ANNEX I

#### FINANCIAL REPORT FOR THE SECOND FINANCIAL PERIOD, ENDED 31 DECEMBER 1948

1. The accounts of the United Nations International Children's Emergency Fund for the second financial period, which ended on 31 December 1948, are presented herewith, including, in accordance with the provisions of the rules of procedure of the fund,<sup>2</sup> the following statements;

- (a) Statement of assets and liabilities;
- (b) Statement of income and expenditure;
- (c) Statement of obligations incurred—operational services;

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1019.

(d) Statement of obligations incurred—administrative costs;

(e) Schedule "A"—contributions from Governments;

(f) Schedule "B"—UNICEF share in UNAC campaigns;

(g) Schedule "C"—contributions from UNRRA;

(h) Schedule "D"—supplies distributed.

#### Statement of assets and liabilities

2. The statement of assets and liabilities shows funds with banks and the United Nations totaling \$26,406,605.93. In order to lessen the risk of exchange losses, the Administration decided, after clearance with the United Nations, that currencies subject to exchange control, transferred from UNRRA or received through the UNAC campaign would be entered on the books at the nominal value of \$1 and remain thus recorded until expended for supplies or services. Funds with banks and the United Nations represent a value of \$33,529,266.98 if current rates of exchange quoted by the International Monetary Fund are applied to all currencies. Investments under the control of the United Nations were short-term United States Treasury bills and certificates extended from month to month.

#### Relief operations

3. Funds expended on relief operations from the inception of UNICEF (December 1946) to 31 December 1948 amount to \$63,575,170.48. Of this amount \$28,295,639.68 is the value of "supplies distributed" (released from regional warehouses) as shown in the statement of income and expenditure. The assets side of the balance sheet shows an amount of \$33,271,375.63 representing the value of further goods purchased. Of this latter amount \$23,141,841.63 had actually been shipped to receiving countries as of 31 December 1948. In addition, \$2,008,155.17 represents the participation of UNICEF in special relief programmes (*Don suisse*, BCG vaccination campaign against tuberculosis, French training programme). For comparative purposes it may be noted that the same report as of 31 December 1947 showed the value of "supplies distributed" as \$427,413.14 and a further \$18,931,180.19 committed (deposits with suppliers and goods shipped).

#### Contributions

4. Contributions entered on UNICEF books as of 31 December 1948 totalled \$90,721,820.88 (the unexpended portion of UNRRA and UNAC contributions in currencies subject to exchange control, shown at a nominal value). If current

<sup>2</sup> E/ICEF/60, rule 21.

rates of exchange quoted by the International Monetary Fund were applied to all contributions, the total of contributions received as of 31 December 1948 would represent the value of \$97,844,481.93.

*Administrative and operational services expenditures*

5. Administrative and operational services expenditures from the inception of the Fund to 31 December 1948, were under 2 per cent of funds actually transferred to UNICEF. It is

already clear that this ratio will increase in 1949, owing to the geographical expansion of the activities of the Fund (South East Asia, Middle East, Latin America) and the addition of new programmes (milk conservation, anti-malaria, anti-VD etc.). The Administration, as heretofore, will make every effort to keep all administrative expenditures at the lowest possible figure consonant with sound operations.

(Signed) Maurice PATE  
Executive Director

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1948  
(Expressed in US dollar equivalent)

<i>Assets</i>		\$	\$
Cash on hand and at banks (including deposits against irrevocable letters of credit totalling \$1,066,376.12) .....			3,412,995.76
Cash and investments under control of United Nations.....			22,993,609.17
Other investments (£1,000,000—United Kingdom Treasury bills, subject to foreign exchange restrictions) at nominal value .....			1.00
Deposits with suppliers, in connexion with commodity purchase contracts entered into, or to be entered into:			
Canadian Commercial Corporation, Ottawa, Canada .....	464,191.02		
Commodity Credit Corporation (United States Department of Agriculture), Washington, D. C. ....	2,947,074.12		
Department of Commerce and Industries, Union of South Africa .....	384,027.72		
Department of Foreign Affairs, Dominican Republic .....	81,041.58		
Department of Industries and Commerce, New Zealand .....	1,100,853.35		
Department of Supply and Development, Australia .....	4,659,556.49		
Ministry of Social Affairs, Iceland .....	441,367.94		
Other suppliers .....	4,433.67		
			10,082,545.89
Deposits with Governments for trans-shipment of commodities .....			46,988.11
Commodities in transit .....			5,916,427.16
Inventories of commodities in warehouses overseas (available for relief distribution on behalf of the Fund by Governments acting as its trustees) .....			17,225,414.47
Advances to other agencies, for special relief programmes .....			86,806.61
Salary and travelling advances to staff members .....			38,942.41
Marine insurance claims pending .....			192,623.13
		TOTAL	59,996,353.71
<i>Liabilities</i>			
Unliquidated obligations:			
Commodity purchases .....	938,405.09		
Freight, insurance, etc. ....	369,957.74		
Special relief programmes .....	6,544.61		
Operational services .....	8,456.61		
Administrative costs .....	146,708.64		
			1,470,072.69
Principal of Fund, per Statement of Income and Expenditure .....			58,526,281.02
		TOTAL	59,996,353.71

Note: There is a contingent liability totalling \$11,886,170.48 in respect of outstanding commodity contracts.

Certified correct:  
(Signed) S. SROKE  
Comptroller

Approved:  
(Signed) Maurice PATE  
Director

*Audit certificate*

The above statement of assets and liabilities has been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the above statement is correct, subject to the observations in our report.

(Signed) Watson SELLAR, Canada  
Agustin ALJURE, Colombia  
Uno BRUNSKOG, Sweden



STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD FROM INCEPTION TO 31 DECEMBER 1948

	1947	1948	Total
	\$	\$	\$
<i>Income</i>			
Contributions from Governments (Schedule "A") .....	20,169,916.24	40,375,088.62	61,045,004.86
Contributions from UNAC (Schedule "B") .....	—	5,805,841.84	5,805,841.84
Contributions from UNRRA (Schedule "C") .....	11,100,000.00	12,170,792.03	23,270,792.03
US Emergency Food Collection .....	550,000.00	(63,850.05)	486,149.95
Private contributions .....	16,080.46	97,951.74	114,032.20
Income from investments .....	11,210.37	88,267.08	99,477.45
TOTAL INCOME	<u>31,847,207.07</u>	<u>58,974,091.26</u>	<u>90,821,298.33</u>
<i>Expenditure</i>			
Supplies distributed (Schedule "D") .....	427,413.14	27,868,226.54	28,295,639.68
Losses in transit .....	—	93,930.25	93,930.25
Losses within recipient countries .....	—	64,176.88	64,176.88
	<u>427,413.14</u>	<u>28,026,333.67</u>	<u>28,453,746.81</u>
Participation in special relief programmes:			
<i>Don suisse</i> .....			888,758.38
French training programme .....		142,945.64	142,945.64
International tuberculosis campaign .....		884,994.02	884,994.02
BCG (laboratory) .....		4,650.52	4,650.52
		<u>1,921,348.56</u>	<u>1,921,348.56</u>
Operational services (see Statement of 1948:			
Obligations incurred) .....		61,917.39	61,917.39
Administrative costs (see Statement of 1948:	387,827.59	(8,444.39)	379,383.20
Obligations incurred) .....		1,452,825.12	1,452,825.12
	<u>387,827.59</u>	<u>1,444,380.73</u>	<u>1,832,208.32</u>
Difference in exchange due to devaluation of blocked French francs (Contribution of the French Government) .....		25,796.23	25,796.23
TOTAL EXPENDITURE	<u>815,240.73</u>	<u>31,479,776.58</u>	<u>32,295,017.31</u>
Excess of income over expenditure (being Principal of Fund, per Statement of Assets and Liabilities) .....	31,031,966.34	27,494,314.68	58,526,281.02

Certified correct:

(Signed) S. SROKA  
Comptroller

Audit certificate

Approved:

(Signed) Maurice PATE  
Director

The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above accounts are correct, subject to the observations in our report.

(Signed) Watson SELLAR, Canada  
Agustin ALJURE, Colombia  
Uno BRUNSKOG, Sweden

STATEMENT OF OBLIGATIONS INCURRED — OPERATIONAL SERVICES FOR THE YEAR ENDED  
31 DECEMBER 1948

<i>Item</i>	<i>Obligations incurred</i>		
	<i>Liquidated by disbursements</i>	<i>Unliquidated</i>	<i>Total</i>
	\$	\$	\$
<i>Headquarters</i>			
Milk programme, anti-VD programme, survey trips .....	5,905.23		5,905.23
Far East and China survey trips .....	28,229.04		28,229.04
South American survey (FAO) .....	4,894.76		4,894.76
Milk conservation programme .....	370.00		370.00
	<u>39,399.03</u>		<u>39,399.03</u>
<i>Paris office</i>			
Milk conference .....	2,580.79		2,580.79
BCG surveys .....	4,028.38	1,222.67	5,251.05
German surveys .....	2,326.93	712.50	3,039.43
Anti-VD surveys .....	525.87		525.87
Milk surveys .....	2,121.56	2,486.74	4,608.30
Nutrition and health surveys (FAO) .....	933.86		933.86
Swedish training course .....	1,544.36	4,034.70	5,579.06
	<u>14,061.75</u>	<u>8,456.61</u>	<u>22,518.36</u>
TOTAL	53,460.78	8,456.61	61,917.39

Certified correct

(Signed) Stanley SROKA  
Comptroller

Audit certificate

Approved

(Signed) Maurice PATE  
Director

The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above accounts are correct, subject to the observations in our report.

(Signed) Watson SELLAR, Canada  
Agustin ALJURE, Colombia  
Uno BRUNSKOG, Sweden

STATEMENT OF OBLIGATIONS INCURRED — ADMINISTRATIVE COSTS FOR THE YEAR ENDED  
31 DECEMBER 1948

<i>Account</i>	<i>Obligations incurred</i>		
	<i>Liquidated by disbursements</i>	<i>Unliquidated</i>	<i>Total</i>
	<i>\$</i>	<i>\$</i>	<i>\$</i>
<i>Salaries and wages</i>			
Established posts .....	546,797.18	26,091.74	572,888.92
Experts and consultants .....	19,309.00	4,290.00	23,599.00
Temporary assistance .....	56,183.66	1,801.27	57,984.93
Overtime .....	25,770.30	1,403.28	27,173.58
	648,060.14	33,586.29	681,646.43
<i>Common staff costs</i>			
Travel of staff members on recruitment .....	24,656.25	7,008.95	31,665.20
Travel of dependants .....	14,445.13	3,722.37	18,167.50
Removal of staff members' effects .....	3,529.84	750.00	4,279.84
Daily living allowances etc. ....	164,000.54	500.00	164,500.54
Termination pay and commutation of annual leave .....	16,052.66	2,200.00	18,252.66
Reimbursement of national income tax .....	12,777.99	34,913.94	47,691.93
Rental allowance .....	6,733.27	200.00	6,933.27
Staff Provident Fund contributions .....	807.93	4.00	811.93
Staff Retirement Fund contributions .....	48,504.06	1,875.00	50,379.06
Expatriation allowance .....	22,560.14	965.00	23,525.14
Children's allowance .....	10,364.51	551.63	10,916.14
Education grants and related travel .....	600.00	1,300.00	1,900.00
Indemnity and compassionate payments .....	178.42	—	178.42
Health and welfare .....	724.01	35.00	759.01
	325,934.75	54,025.89	379,960.64
<i>Other expenses</i>			
Travel on official business .....	112,264.87	18,264.01	130,528.88
Telephone services .....	14,361.95	4,496.91	18,858.86
Telegraph, cable and radiogram services .....	24,742.22	2,761.54	27,503.76
Postal services .....	10,986.92	—	10,986.92
Photographic supplies and services .....	789.24	—	789.24
Newspaper and periodicals .....	357.45	—	357.45
Rental of premises .....	38,784.73	—	38,784.73
Maintenance of premises .....	5,888.03	1,104.14	6,992.17
Stationery and office supplies .....	13,159.08	710.34	13,869.42
Supplies for internal reproduction .....	2,033.84	215.00	2,248.84
Rental of office equipment .....	192.68	50.00	242.68
Maintenance of office equipment .....	1,831.48	174.99	2,006.47
Printing .....	5,271.32	638.00	5,909.32
Rental of transportation equipment .....	325.10	—	325.10
Maintenance of transportation equipment .....	15,056.15	648.93	15,705.08
Freight, cartage and express .....	3,901.44	154.76	4,056.20
Insurance .....	5,892.69	96.62	5,989.31
External audit costs .....	243.27	2,000.00	2,243.27
Other supplies and contractual services .....	27,801.31	436.31	28,237.62
Hospitality .....	3,339.64	781.91	4,121.55
	287,223.41	32,533.46	319,756.87
<i>Permanent equipment</i>			
Office furniture and fixtures .....	4,704.30	1,323.33	6,027.63
Office equipment .....	9,583.65	126.67	9,710.32
Library books, periodicals .....	144.35	—	144.35
Purchase of motor vehicles .....	27,899.18	25,000.00	52,899.18
Alterations and improvements to leased premises .....	1,866.70	113.00	1,979.70
Miscellaneous furniture, fixtures and equipment .....	700.00	—	700.00
	44,898.18	26,563.00	71,461.18
<b>TOTAL</b>	1,306,116.48	146,708.64	1,452,825.12

*Certified correct*

(Signed) Stanley SROKA  
Comptroller

*Approved*

(Signed) Maurice PATE  
Director

*Audit certificate*

The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above accounts are correct, subject to the observations in our report.

(Signed) Watson SELLAR, Canada  
Agustin ALJURE, Colombia  
UNO BRUNSKOG, Sweden

SCHEDULE "A"

CONTRIBUTIONS FROM GOVERNMENTS FOR THE PERIOD FROM INCEPTION TO 31 DECEMBER 1948

	\$		\$
Australia .....	7,157,280.00	Netherlands .....	2,830.19
Belgium .....	5,335.20	Newfoundland .....	100,050.00
Canada .....	5,200,000.00	New Zealand .....	810,000.00
Czechoslovakia .....	800,000.00	Norway .....	91,208.62
Denmark .....	416,740.00	Poland .....	250,000.00
Dominican Republic .....	70,000.00	Switzerland .....	1,375,317.60
Finland .....	36,764.70	Thailand .....	85,475.00
France .....	476,473.45	Union of South Africa .....	443,275.00
Greece .....	10,000.00	United Kingdom .....	403,000.00
Iceland .....	40,281.00	United States of America .....	42,122,404.46
India .....	30,225.00	Uruguay .....	1,000,000.00
Italy .....	105,923.04	Yugoslavia .....	10,421.60
Luxembourg .....	2,000.00		
		TOTAL	61,045,004.86

SCHEDULE "B"

UNICEF SHARE IN UNAC CAMPAIGNS FOR THE YEAR ENDED 31 DECEMBER 1948

			\$	\$
Australia .....	£A	465,000.00 @ \$3.224		1,499,160.00
Belgium .....	B.fr.	3,100,992.90 @ \$0.0228	70,839.43	
	B.fr.	893,007.10 @ nominal value	1.00	70,840.43
Canada .....				1,010,000.00
Cuba .....				53,839.60
Dominican Republic .....				11,041.58
Ecuador .....				13,110.39
France .....	F.fr.	12,000,000 @ nominal value		1.00
Greece .....	Dr.	44,934,400 @ Dr. 10,000 equals \$1.00	4,493.44	
	Dr.	46,266,394 @ nominal value	1.00	4,494.44
Honduras .....				11,428.00
Iceland .....				496,770.65
Liechtenstein .....				2,000.00
Netherlands .....				26,792.42
New Zealand .....	£NZ	250,000.00 @ \$4.03		1,007,500.00
Sweden .....	Sw.kr.	118,004.59 @ Sw.kr. 3.60 equals \$1.00	32,779.04	
	Sw.kr.	381,995.41 @ nominal value	1.00	32,780.04
Switzerland .....	Sw.fr.	500,000 @ \$0.234		117,000.00
United Kingdom .....	£	190,964.62 @ \$4.03	769,586.13	
	£	86,535.13.10 @ nominal value	1.00	769,587.13
United States of America .....				558,382.36
Venezuela .....				15,823.13
Private contributions (including United Nations Secretariat, delegations and specialized agencies) .....				105,290.67
		TOTAL		5,805,841.84

SCHEDULE "C"

CONTRIBUTIONS FROM UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION FROM INCEPTION TO 31 DECEMBER 1948

<i>Currency</i>			\$	\$
Canadian dollars .....				2,074,778.61
Danish crowns .....	D.kr.	17,492.44 @ 0.20837	3,644.90	
	D.kr.	38,141.74 @ nominal value	1.00	3,645.90
Italian lire .....	L.It.	1,204,800.00 @ 575 to \$1.00		2,095.30
Netherlands florins .....	D.fl.	35,637.43 @ 2.65 to \$1.00	13,448.08	
	D.fl.	328,713.56 @ nominal value	1.00	13,449.08
Norwegian crowns .....	N.kr.	55,658.26 @ nominal value		1.00
United Kingdom sterling .....	£	47,114.02 @ 4.03	189,869.45	
(Bank of England) .....	£	11,250.00 @ nominal value	1.00	
(U.K. Treasury bills) .....	£	998,750.00 @ nominal value	1.00	
(Morgan Grenfell & Co.) .....	£	592,885.19.10 @ nominal value	1.00	189,872.45
United States of America .....	dollars			20,900,000.00
Algerian francs (19,500) and Moroccan (3,000) exchanged for French francs 22,275 converted @ 300 to \$1.00 .....				74.25
Proceeds of realization of Marine claims (assigned to UNICEF on 1 September 1948) .....				86,875.44
		TOTAL		23,270,792.03

SCHEDULE "D"

STATEMENT OF SUPPLIES DISTRIBUTED FOR THE PERIOD FROM INCEPTION TO 31 DECEMBER 1948

	\$		\$
Albania .....	137,939.37	Hungary .....	917,488.49
Austria .....	2,316,582.09	Italy .....	4,635,577.04
Bulgaria .....	1,441,619.99	Middle East .....	355,726.67
China .....	368,285.88	Poland .....	7,095,039.84
Czechoslovakia .....	1,505,959.53	Romani .....	2,623,910.56
Finland .....	680,069.44	Yugoslavia .....	3,491,232.07
France .....	878,394.64		
Greece .....	1,847,814.07	TOTAL	28,295,639.68

## ANNEX II

### REPORT OF THE BOARD OF AUDITORS TO THE GENERAL ASSEMBLY ON THE AUDIT OF THE ACCOUNTS OF THE UNITED NATIONS INTER- NATIONAL EMERGENCY FUND

1. The United Nations International Children's Emergency Fund was created by resolution 57 (I) of the General Assembly, adopted on 11 December 1946. An audit has been made of the 1948 accounts of the Fund by an examination of records and vouchers, to the extent considered necessary, at the New York headquarters of the Fund.

2. Audit certificates have been given, subject to the observations in this report, to the following financial statements submitted by the Executive Director of the Fund:

(a) Statement of assets and liabilities as at 31 December 1948;

(b) Statement of income and expenditure for the period from inception to 31 December 1948;

(c) Statement of obligations incurred (operational services) for the year ended 31 December 1948;

(d) Statement of obligations incurred (administrative costs) for the year ended 31 December 1948.

3. In addition to this report, a memorandum is being submitted to the Administrative Budget Committee with respect to various administrative practices and accounting transactions not involving general policy.

4. *Resources of the Fund.* The income for the year was \$58,974,091.26 and the expenditure was \$31,479,776.58. Thus the excess of income over expenditure was \$27,494,314.68. When the 1947 balance of \$31,031,966.34 is added, a total of \$58,526,281.02 is the sum indicated by the financial statements as available for relief work subsequent to 31 December 1948. Broadly stated, this was represented by:

	\$
Cash investments .....	26,406,605.93
Deposits with suppliers .....	10,082,545.89
Commodity inventories, less unliquidated obligations .....	21,833,478.80
Miscellaneous net assets .....	203,650.40
<b>TOTAL</b>	<b>58,526,281.02</b>

5. United Nations financial regulations require that accounts "shall be kept in the currency of the State in which the United Nations has its headquarters"; therefore, financial statements submitted for audit certificates list only those monetary assets which are freely convertible into US dollars. Attention is drawn to the fact that, as of 31 December 1948, the Fund consisted of \$58,526,281.02 (US) as set out in the statement of assets and liabilities, plus the following monetary assets in the form of non-convertible currencies which will be recorded as contributions when expended for supplies and services:

Belgian francs .....	893,007
Danish crowns .....	38,141
Dutch florins .....	328,713
French francs .....	12,000,000
Greek drachmas .....	46,266,394
Norwegian crowns .....	55,658
Swedish crowns .....	381,995
United Kingdom sterling .....	1,689,420

If these were convertible into US dollars, the collective amount would approximate \$7,123,000. Treasury bills of the United Kingdom Government to the face value of £1,000,000, held as a temporary investment on 31 December 1948, are included in this amount.

6. Proceeds of the UNAC campaign in Iceland are recorded in schedule "B" to the statement of income and expenditure as \$496,770.65; of this amount \$490,310.93 was recorded as on deposit with the Ministry of Social Affairs. Invoices totalling \$48,942.99 were charged against the deposit in 1948, leaving the balance of \$441,367.94, shown in the statement of assets and liabilities as held on deposit with the Ministry of Social Affairs. Shipments known to have been made, but which were not covered by invoices, continued to be recorded as unliquidated obligations. A cable advice received subsequent to the closing of the books disclosed that approximately \$566,700 was collected by the campaign and that \$562,300 had been expended for supplies to 15 January 1949. The Board is consequently of the opinion that the amount reported as on deposit with the Government of Iceland on 31 December 1948 is over-stated and that unliquidated obligations are likewise over-stated.

7. During the year, Governments contributed \$40,875,088.62, making a total of \$61,045,004.86 contributed by Governments since the inception of the Fund. The particulars are set out in schedule "A" to the statement of income and expenditure. The United States of America contributed over \$42,100,000 of the total, that Government having undertaken to pay \$72 for every \$28 contributed by others. The practice is to record contributions as income only when money is actually received, including sums receivable from the United States under the "matching" agreement. In some instances contributions were "in kind", consequently the Board inquired into the procedure followed in computing values to establish the matching contribution by the United States.

8. Throughout the year the United Nations Relief and Rehabilitation Administration progressively made transfers to the Fund, and it is a provision of General Assembly resolution 241 (III) that all residual net assets will, on final liquidation, be transferred to UNICEF. The amount received in 1948 was \$12,170,792.03, apart from the value of non-convertible currencies not yet expended for supplies and services. These consisted of: 38,141 Danish crowns, 328,713 Dutch florins, 55,658 Norwegian crowns and £1,602,885 (UK).

9. UNRRA had a large number of claims receivable under its marine insurance policies. These claims were assigned for the account of UNICEF in September 1948, and were accepted by the United Nations subject to liens for fees and expenses of attorneys to whom they were entrusted for collection. The practice is to credit UNICEF with net proceeds, as realized. Neither the United Nations nor the Fund has carried the estimated realizable value of these claims receivable into their respective financial statements, but the Fund maintains suitable accounting records of the claims.

10. A portion of the proceeds of the 1948 world-wide voluntary United Nations Appeal for

Children was paid over to the International Children's Emergency Fund. Schedule "B" to the statement of income and expenditure shows the income thus derived from this campaign to have been \$5,805,841.84. In addition, there is the value of the following non-convertible currencies not yet expended for supplies and services: 893,007 Belgian francs, 12,000,000 French francs, 46,266,394 Greek drachmas, 381,995 Swedish crowns, and £86,535 (UK).

11. *Expenditure.* The 1948 expenditure, in summarized form was:

	\$
Supplies distributed .....	28,026,333.67
Participation in special relief programmes .....	1,921,348.56
Administrative costs .....	1,444,380.73
Operational services .....	61,917.39
Loss on exchange .....	25,796.23
	31,479,776.58

12. The Executive Director may contract with Governments and their corporate agencies without limitation as to amounts. United Nations financial regulations, which require calls for bids etc., are, however, applicable to contracts entered into with commercial suppliers. In some instances, Governments acting as agents were paid their actual expenses related to transactions. On the other hand, the United States Commodity Credit Corporation added a service charge of 1 per cent to invoices, regardless of cost to the Corporation. The Canadian Commercial Corporation followed a like practice, adding one-half of 1 per cent to invoices. The Government of Australia performed various services, including handling, etc., and consolidated all such costs into a general charge of 3½ per cent.

13. It is not UNICEF practice to make appropriations for administrative costs on an annual basis; instead, the Executive Board periodically makes decisions as to programmes and fixes total sums therefor. The Executive Director then makes allotment recommendations to the Administrative Budget Committee for review, following which allotments are recommended to the United Nations Bureau of Finance. On these being approved, officers are notified as to sums available for activities under their control. It was observed that the procedure did not materially assist in maintaining effectual financial control. The reason was that commitments and disbursements were often necessarily incurred before allotments were formally approved. Instances were noted where allotments were increased even after 31 December. Although the year-end statements of obligations incurred do not record any allotment as having been over-spent, the allotment system, as an expenditure control safeguard, could not, and did not, function efficiently because of long delays in fixing and recording budgetary sums. It is the opinion of the Board that it would be in the interests of good administration were the appropriate authorities to review existing procedures and budgetary practices to the end that such changes be made as are necessary to preserve financial control.

14. The classification of accounts divides costs of administration under two headings. The Board is of the opinion that no accounting benefit results from classifying some expenditures as "administrative" and others as "operational", and

suggests that in future statements they be consolidated under the heading "administrative".

15. *Distribution of supplies.* Agreements are in effect with various Governments with respect to the distribution of supplies. It is a condition of these agreements that title remains in UNICEF until actual distribution is made, but as soon as shipments are made into the country of distribution, physical possession is taken by the Government as agent of UNICEF and supplies are stored in warehouses provided by the Government until distributed. The total distribution in the year approximated \$28,000,000 with distributions exceeding \$1,000,000 being made in the following countries:

	\$
Poland .....	7,100,000
Italy .....	4,600,000
Yugoslavia .....	3,500,000
Romania .....	2,600,000
Austria .....	2,300,000
Greece .....	1,850,000
Czechoslovakia .....	1,500,000
Bulgaria .....	1,450,000

16. *Distribution in Romania.* Schedule "D" to the statement of income and expenditure shows distribution in Romania as amounting to \$2,623,910.56. This amount could not be verified to the satisfaction of the Board from either the reports of the UNICEF mission or of the Government. The latter is obligated, by agreement, to furnish the Fund "with such records, reports and information . . . as the Fund may find necessary to the discharge of its responsibilities"; nevertheless, only fragmentary reports were produced during the audit and the Board was informed that no others had been received. In the absence of proper reports, the Administration recorded the \$2,623,910.56 amount on the basis of a cable received on 9 April 1949, advising that this sum is the estimated total of supplies distributed out of total shipments of approximately \$5,800,000.

17. *Expenditures in China.* The agreement with the Government of China provides that:

"The Government will, in agreement with the Fund, make arrangements for and sustain the cost of, expenses incurred in the currency of China, with respect to the housing, subsistence and travel of the officers to be provided by the Fund . . . and the establishment, maintaining and equipping of the office to be used for the authorized activities of the officers and office above-mentioned".

In November 1948 that Government failed to provide the necessary funds and, as a result, \$6,066.57 (US) of Fund money were required to be converted into local currency to meet daily living allowances and subsistence expenses of staff. In addition, local currency equivalent to \$7,929.80 (US) was raised and expended for the same purposes, by effecting a sale of rice acquired for relief distribution.

18. *Insurance on supplies.* In the year, war risk insurance premiums on supplies in transit totalled approximately \$75,000. No claims were made. The Board notes that the rates are currently the subject of discussion. The necessity for this type of coverage is, in the opinion of the Board, a matter which merits consideration. It was also the practice to carry fire insurance on inventories in central and regional warehouses up to \$200,000. The premiums amounted to about \$26,000 in the

year. No claims were made. Whenever inventories are held for more than ninety days, or if the value exceeds \$200,000, an uninsured risk exists unless headquarters receives notification and arranges for additional insurance coverage. One case was noted in the audit where the value of supplies in a particular warehouse exceeded \$1,000,000 at the year-end without special action having been taken to insure the increased risk. The Board was informed that the practice of insuring was developed on the presumption that, in the event of loss, like commodities could not be procured in the country; therefore, it was expedient to insure in terms of US dollars, and that necessitated headquarters administration of insurance. The system suffers from the fact that direction is long-range rather than local. If it is expedient to insure goods warehoused in recipient countries, the Board recommends that further consideration be given to present procedures.

19. *Incomplete vouchering.* English brokers represented the Fund at wool auctions in September and December and made commitments for wool. Payments were made in connexion with three such commitments to a total of \$364,518.11, although no copies of contracts had been received from the Paris office. The Board was verbally informed that these commitments have recently been converted into *pro-forma* contracts that were en route to New York.

20. It was also noted that \$80,524.43 had been paid for supplies—ordered mainly through Governments or governmental agencies—in excess of what was provided for by contracts which were on file at the time of audit. Information provided was to the effect that the contracts had been revised upwards, but that copies of the amending contracts had not yet been received from the procurement offices.

21. *UNRRA services.* UNRRA has provided various services to UNICEF, including transfers of office equipment and supplies and absorbing freight charges etc. It was agreed in 1947 that no payment would be made by UNICEF; instead, the value would be deducted from the residual assets of UNRRA to be transferred to UNICEF. As at 31 December 1948, an amount of \$36,514.98 was recorded as an unliquidated obligation due UNRRA. A part of this amount was considered by the Board of Auditors in the examination of the 1947 accounts. It was then pointed out that the amount was in the nature of an advance contribution and, therefore, was improperly classified as an unliquidated obligation. The present Board of Auditors subscribes to the same view.

22. *Rental of premises.* The General Assembly resolution which regulates the administration of the Fund declares that:

“The United Nations shall make no charge to the Fund on account of staff and facilities, so long as these can be provided from the established services of the Secretariat and within the limits of the United Nations budget. If additional funds are necessary, money for such purpose shall be provided by the Fund” (paragraph 4 (b) of resolution 57 (I) of the General Assembly).

The headquarters of the Fund is located in the Manhattan building, a structure on the permanent headquarters site. It was purchased by the United Nations from the City of New York, the

cost being a charge to the funds provided for the construction of permanent headquarters. In the year, UNICEF paid \$33,257.63 to the United Nations as rental for space occupied. Attention is drawn to the payment because of the text above quoted.

23. *Ex gratia payments.* The United Nations financial regulations apply to UNICEF unless incompatible with the resolution creating the Fund. In the course of audit the following payments were noted:

	\$
Paid to reimburse the father of an officer the cost of telephone calls between the United States and Europe subsequent to learning that his son had been in an aeroplane accident .....	170:00
Paid to a staff member by way of reimbursement of 1947 income tax, although in that year the employee did not hold a contract which obligated reimbursement .....	143:00
Paid for the purchase and transport of 30 units of streptomycin to replace supplies lost by an officer who had purchased the lost units as a personal transaction .....	72.68

These are *ex gratia* in nature and may be permissive charges within the scope of financial regulation 26, which permits the Secretary-General to make “such *ex gratia* payments as he deems to be necessary in the interests of the United Nations”. On the other hand, it is not unreasonable to regard the Fund as the equivalent of a trust. If so regarded, the three payments are open to objection on the ground that they were not necessarily incurred in promoting the aims and purposes of the trust.

24. *Office supplies.* It was noted that the practice is to issue supplies without requiring requisitions signed by a senior officer. Suitable remedial action should be taken.

25. *Furniture and office equipment.* Listings of these items as of 31 December 1948 were tested from control cards and by physical count. Items purchased during the year were tested to the control cards. The listings were found to be correct and the system of control adequate.

26. *The Paris office.* The audit indicates a need for fresh consideration being given to phases of accounting procedures and relationships between headquarters and the Paris office. No examinations were made of that office's accounts for the purposes of this report, but the documents relating to commodity purchases effected through the Paris office are transmitted to New York and form part of the New York records; therefore these came within the scope of the New York audit. The Board also had notice that an officer of the Internal Audit and Inspection Bureau of the United Nations made an examination of the Paris accounts in March 1949, and a copy of his report was made available to the Board.

27. The headquarters audit examination was made by staff under the supervision of the representative of Colombia on this Board. The audit was facilitated in every way by officers of the Fund, and full opportunity was afforded to examine records, vouchers and papers, for all of which the members of the Board express their appreciation.

(Signed) Watson SELLAR, Canada  
Chairman  
Agustin ALJURE, Colombia  
Uno BRUNSKOG, Sweden

**Document A/1001**

**Third report of 1949 of the Advisory Committee on Administrative and Budgetary Questions**

[Original text: English]  
[27 September 1949]

1. In accordance with its terms of reference, the Advisory Committee on Administrative and Budgetary Questions has considered the report of the Board of Auditors on the accounts of the United Nations International Children's Emergency Fund for the year ended 31 December 1948 (A/963), together with the observations on that report made by the Committee on Administrative Budget of the Fund (E/ICEF/120).

2. In its report on the 1947 accounts the Advisory Committee drew attention to the unsatisfactory condition of the accounting in the Paris office. The Board of Auditors has again referred to the matter and has suggested the need for a fresh consideration of certain phases of accounting procedures and relationships between headquarters and that office (A/963, annex II, paragraph 26). Nevertheless, the Advisory Committee understands, from oral evidence given on behalf of the Director of the Fund, that a considerable improvement has taken place during 1948, through a strengthening of the financial and accounting staff, and that adequate control is now exercised in the Paris office, in regard both to operational and administrative expenses.

3. As regards the claims receivable under UNRRA's marine insurance policies, which have been assigned to the United Nations, with the

Fund designated as the beneficiary of the net proceeds, the Advisory Committee was informed that neither the book value of the claims nor the estimated realizable value is included in the financial statement.

4. The Board of Auditors has drawn attention (A/963, annex II, paragraph 22) to an item of \$33,257 paid by the Fund as rental for its headquarters office in the Manhattan building of the United Nations. In the opinion of the Committee, the decision to charge rental is not contrary to the provisions of paragraph 4 (b) of resolution 57 (I) of the General Assembly, to which both the Board of Auditors and the Committee on Administrative Budget of UNICEF have referred (E/ICEF/120, paragraph 6 (j)). The Advisory Committee takes account of the fact that since the space occupied by the Fund can be leased, at a higher rate, to delegations, exemption from rental would represent a direct loss to the United Nations. The Committee further considers that the office accommodation in question cannot appropriately be defined as an "established service" within the meaning of the aforementioned resolution.

5. The Advisory Committee deems it useful to point out that the sum of \$25,796.23 which is listed as a "loss on exchange" in the Board of Auditors' report (A/963, annex II, paragraph 11) represents no more than an adjustment (due to a change in the rates of exchange) of a blocked currency holding, for the purpose of establishing the dollar equivalent at 31 December 1948. The Committee understands that future accounts will reflect the total assets of the Fund both in dollars and other currencies.

## AGENDA ITEM 43<sup>1</sup>

### Organization of a United Nations postal administration: report of the Secretary General

#### Document A/988

#### Report of the Secretary-General

[Original text: English]  
[21 September 1949]

1. In resolution 232 (III), adopted on 8 October 1949, the General Assembly:

(i) Took note of the report of the Secretary-General on the question of a United Nations postal administration (A/655) and of the report thereon of the Advisory Committee on Administrative and Budgetary Questions (A/663);

(ii) Approved in principle the idea of establishing a United Nations postal administration;

(iii) Invited the assistance of the Universal Postal Union in attaining this objective;

(iv) Authorized the Secretary-General to conclude arrangements with various Governments, beginning with the Governments of those countries in which the main United Nations offices are situated for the issue of special or overprinted postage stamps, subject to the provision that:

(a) Words, designs, and face values of such issues should be approved by the Secretary-General;

(b) No arrangements entered into under this paragraph should involve financial loss to the United Nations;

(v) Requested the Secretary-General to pursue the inquiries and negotiations which he had already initiated and to present a report to the next regular session of the General Assembly.

2. In pursuance of the instructions contained in paragraph (v) above, the Secretary-General has consulted further with the competent organs of the Universal Postal Union and with the United States postal authorities. He has also sought the assistance and advice of an internationally recognized expert on postal questions, Mr. W. R. van Goor, former Chief Director of the Netherlands Postal Service, whose report is attached as annex II. In order that the General Assembly may be in possession of all necessary information in reaching a decision on this question and in instructing the Secretary-General accordingly, the following additional facts and observations are presented for its consideration.

3. The operation of a United Nations postal administration requires special relations with the Universal Postal Union. Immediately following the adoption of General Assembly resolution 232 (III) inviting the assistance of the Universal Postal Union in attaining the objective of estab-

lishing a United Nations postal administration, the matter was brought officially by the Secretary-General to the attention of the Executive and Liaison Committee of the Universal Postal Union which, at a meeting in Locarno in October 1948, unanimously adopted the following resolution:

"The Secretary-General of the United Nations, having formally brought to the notice of the Universal Postal Union the resolution adopted at the third session of the General Assembly of the United Nations in Paris, which approved in principle the idea of creating a postal administration of the United Nations and having asked for that purpose the assistance of the Universal Postal Union, the Executive and Liaison Committee have expressed the following opinion:

"(1) The United Nations Organization can, without being a member of the Universal Postal Union, set up a separate postal administration adhering to the Universal Postal Union and represented, from the postal point of view, by the United States of America.

"(2) The United States of America will notify at the appropriate time the establishment of this Administration to all the Administrations of the Universal Postal Union through the International Bureau.

"(3) The Postal Administration of the United Nations will be expected to observe the provisions of the Convention and its regulations in its postal activities."

During the debate on this resolution, the representative of the United States of America declared that his Government was prepared to represent the new United Nations postal administration at the Universal Postal Union but that the responsibility for the operation of a United Nations postal administration, particularly in financial matters, must always be that of the United Nations. He also stated that questions of details as to the operation of a United Nations Postal administration could be discussed between the United Nations and the appropriate United States authorities.

4. Attention is called to the fact that the resolution adopted by the Executive and Liaison Committee of the Universal Postal Union presupposes a United Nations postal administration at the permanent headquarters only. In view of the complications which would necessarily arise if United Nations postage stamps were to be issued and used in different currencies in a number of different countries where United Nations regional offices and specialized agencies are located, the Secretary-General agrees that the activities of a United Nations postal administration, should the General Assembly decide to proceed with its establishment, would best be limited, at least at the outset, to Headquarters in the United States.

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1015.



This opinion is shared by the Advisory Committee on Administrative and Budgetary Questions which recommended, in its fourth report of 1948 (A/663) that "if any arrangements are adopted, they should be limited in the first instance to the headquarters of the Organization. Any extension of the arrangements, such as the issue of a postage stamp common to the United Nations and the specialized agencies, should be deferred for later consideration".

5. A United Nations postal administration, if established, would in general be required to function in the same manner as any national postal administration. It would have to issue, use and sell its own postage stamps and to maintain its own post office in headquarters buildings for the performance of normal postal services. As regards the official mail, all mail originating in the headquarters buildings would need to be processed by the United Nations postal administration and handed over in bags to the United States postal authorities for further transmission. Similarly, the United Nations post office would receive from the United States postal authorities, for distribution to addressees, all mail destined to the United Nations at permanent Headquarters. As the United Nations will not be in a position to provide facilities for transporting and delivering mails outside the headquarters buildings, it will necessarily be dependent on the United States Post Office for these services. For this purpose, a special agreement would have to be negotiated covering on the one hand, the nature of the postal activities to be performed by the United Nations and, on the other, those operations which would have to be performed by the United States Post Office. The possibility of such an agreement becoming necessary is, in fact, foreseen in the Headquarters Agreement, section VI of which states: "In the event that the United Nations should propose to organize its own postal service, the conditions under which such service shall be set up shall be the subject of a supplemental agreement."

6. For the operation of its own postal service, the United Nations would need to arrange for the design, printing and issue of its own postage stamps. To meet all requirements, there would need to be a number of stamps of different denominations covering airmail as well as ordinary issues. Designs, however, could be limited in number, each design being used for several denominations. In the event of its being decided to proceed with the organization of a United Nations postal service, the General Assembly may also wish to consider the desirability of authorizing the Secretary-General to arrange for an international competition for United Nations stamp designs.

7. If the General Assembly should decide to establish a United Nations postal administration, a minimum of twelve months would be required for preparatory work, including the negotiating and concluding of an agreement with the United States authorities, the drafting of United Nations postal regulations, the preparation and the printing of the necessary postal forms, of postal guides and of a manual of instructions for the postal personnel. Before United Nations postage stamps could be made available, designs would have to be selected, possibly involving an international competition, and arrangements made for

engraving of plates and printing. The Secretariat would require some expert assistance in setting up the new organization and preparing for its operation. It is estimated that a sum of \$10,000 would be required for this latter purpose but this has not been included in the financial calculations as it will not affect the recurring annual costs.

8. The estimated cost of present postal services, as provided in the 1950 budget estimates amounts to a total of \$241,480 (staff costs \$73,480 and postage expenditures \$168,000). It is estimated that expenses of a United Nations postal administration will aggregate \$280,480 (staff costs \$123,480; transit costs \$112,000; cost of mail at present handled through branch US Post Office \$25,000; printing of stamps \$10,000; equipment \$10,000). Against this total, however, there should be offset an anticipated \$60,000 revenue from sales of postage stamps for all unofficial purposes originating in the United Nations post office, thus reducing the total estimated net cost to \$220,480. The following additional considerations need also to be borne in mind:

(i) The opinion expressed by Mr. van Goor in his report (annex II) that insufficient provision has been made in the above estimate for staff costs and that a separate postal service will require four additional personnel at an approximate cost of \$14,000 per annum.

(ii) An additional \$20,000 will be required in the first year to cover expert assistance in setting up the new organization (\$10,000) and financing an international competition for stamp designs (\$10,000).

(iii) Transport charges for air cargo and diplomatic pouch services would remain unchanged under a United Nations postal administration and budget provision would, therefore, still have to be made for these expenses. Staff costs for these services, however, are included in the above estimates relating both to present and proposed postal services.

(iv) The above cost figures have been computed quite apart from possible expenditure and revenue involved in philatelic operations since it is impossible at this time to estimate with any degree of accuracy what such expenditure or revenue might be. Whilst it is probable that any philatelic operation would prove a net asset and might considerably reduce the cost of a United Nations postal service, attention is called in this connexion to the limited facilities which would be available to the United Nations for stimulating philatelic sales.

A detailed analysis of the above cost estimates is given in annex I.

9. The Advisory Committee, in its report to the third session of the General Assembly on the organization of a United Nations postal administration (A/663), noted that inquiries had hitherto been largely confined to the administrative, technical and financial implications of the proposal and suggested that regard should also be had for the advantages in terms of publicity and propaganda likely to result from the issue of special United Nations postage stamps. With this consideration in mind, the Secretary-General was authorized to conclude arrangements, notably with the Governments of those countries in which the main United Nations offices are situated, for the issue of special or over-printed stamps.

10. This matter was raised by the Secretary-General with the Governments of the United States of America and of Switzerland. Agreement has been reached with the Swiss authorities for the issue of over-printed Swiss postage stamps for use for all official mail dispatched from the European Office. The Swiss authorities are also prepared to consider a stamp issue with special United Nations design when opportune. Information concerning the position of the United States authorities has not yet been received by the Secretary-General.

#### ANNEX I

##### ESTIMATED COST OF A UNITED NATIONS POSTAL ADMINISTRATION

The figures set forth below indicate the estimated cost of United Nations postal services as operated under the present system, and the estimated cost of a United Nations postal administration. These cost estimates are based on the studies that were made in the preparation of the report of the Secretary-General to the third session of the General Assembly (A/655), but they have been modified in certain instances in the light of further study and experience.

###### A. Cost of present postal services

	\$
1. <i>Staff costs</i>	
These costs are based on the number of staff as provided in the 1950 budget estimates for these activities and are costed on gross salaries at the appropriate grade and step and include pertinent allowances	73,480
2. <i>Postage expenditures</i>	
This figure is based on the anticipated expenditure in connexion with the postage of all United Nations official correspondence during 1950 as included in the budget estimates for that year.....	168,000
Total estimated cost of present service is therefore .....	241,480

###### B. Estimated cost of the United Nations postal administration

1. <i>Staff costs</i>	
(a) Present staff (see A above) .....	73,480
(b) Additional staff .....	50,000
It is estimated that twelve additional posts would be required to operate a postal administration in view of the following additional functions: (i) The maintenance of a small post office similar to the branch US Post Office at Lake Success; (ii) The maintenance of detailed financial records, covering the issues and receipts of stamp sales as well as the assessment of transit charges; (iii) The cancellation and affixing of stamps, the sorting of bag mail by countries and the delivery of mail to the US Post Office.	
2. <i>Transit costs</i>	
(1) All United Nations official mail.....	112,000
This is the amount calculated in 1948 by the US Post Office Department.	
(2) Mail at present handled by branch US Post Office which would be handled by the United Nations post office.....	25,000
3. <i>Cost of printing postage stamps.....</i>	10,000
This estimate is based on the assumption that eleven denominations would be used for regular mail, two for special delivery mail, and five for air mail, and it covers one year's supply of stamps. The minimum quantity printed in the first issue should be sufficient to cover two years' postal expenditure, at a face value of \$500,000. The estimated sum of \$10,000 does not include the cost of printing of stamps for philatelic purposes.	

	\$
<i>Brought forward</i> .....	270,480
4. <i>Miscellaneous costs</i>	
(1) Postal equipment .....	10,000
This figure includes the cost of such items as scales, metering, stamp vending, typing and cancelling machines, postal sacks and sack racks.	
	280,480
5. <i>Revenue from sales</i> .....	60,000
The sale of postage stamps for all unofficial mail in the United Nations post office would be revenue and as such could justly be credited to the budget of the postal administration to defray some of the costs subject to the necessary change in the United Nations financial regulations. This figure is estimated at \$60,000 a year based on the experience of the branch US Post Office in operation at Lake Success.	
Therefore the total cost is estimated at..	220,480

#### ANNEX II

##### REPORT BY MR. W. R. VAN GOOR ON THE QUESTION OF THE ESTABLISHMENT OF A UNITED NATIONS POSTAL ADMINISTRATION

Before stating my opinion on this subject, as requested, I cannot fail to express my appreciation of the confidence which you have shown in me by extending this invitation. Furthermore I wish to express my gratitude for the cordiality with which I have been received, the facilities extended to me and the assistance and information given me by all those with whom I have been associated in my duties. This has made my task much easier and more agreeable.

To proceed to the subject, I feel that I should point out that neither the study of the documents concerned, nor the discussions that have taken place, have shown that the present arrangement (that is, the handling of United Nations mail by the United States postal service) is unsatisfactory or has given rise to criticism or complaints. On the contrary, as those concerned have often remarked, the United States postal authorities have extended every possible co-operation. There is no reason to assume that there will be any change in this co-operative attitude in the future.

Why then is it desired that the United Nations should have a postal service of its own?

If I understand the matter correctly, the purpose is, better to emphasize the special position of the United Nations in the world community by having its own postal service and more particularly by enabling it to issue its own postage stamps. This would bring the work of the United Nations closer to the public. In addition, the United Nations hopes to come to a closer relationship, or rather hopes to be on an equal footing with the various postal administrations, members of the Universal Postal Union.

It is clear that the United Nations is doing everything possible to further general knowledge and interest in its aims and efforts. In this connexion we might mention the inscription connected with the United Nations Appeal for Children, which appears in the flag of the stamp that is placed on a large amount of United Nations' outgoing mail.

It cannot be denied that a postage stamp of its own would afford the United Nations an important means of publicity. However, there is in my

opinion an undesirable and unattractive aspect to the issuing of such a stamp. As the situation now appears, it can be assumed that a United Nations postage stamp would create great interest in philatelic circles at the outset and thus would provide the means for special revenue. On the other hand, it should be observed that it is doubtful whether this interest would continue. It is generally known that the issuing of new stamps, not primarily motivated by actual postal needs, has grown to such an extent, that not only in philatelic circles but also elsewhere (without mentioning the postage stamp trade) it meets with little appreciation and interest, if not with actual disapproval. Thus I might respectfully inquire whether it would be in keeping with the standing of the United Nations to enter into an activity of this nature, risking comparison with certain countries which issue postage stamps primarily for revenue purposes.

With regard to the handling of the mail, a clear distinction must be made between two different aspects. First, all of the United Nations outgoing mail and documents must be prepared for dispatch, that is, addressed, placed in envelopes and stamped, either with stamps or by the use of a metering machine. This is a purely internal service, with which the United States postal administration is not concerned and which therefore need not be taken into consideration.

Secondly there is the subsequent handling and dispatch of the mail as already observed. That is carried out as far as possible with the co-operation of the American postal administration, using the means of transport which it has available.

Furthermore, the postal administration maintains a post office in the building at Lake Success for the convenience of those in the building.

All this represents no special cost to the United Nations.

What will the situation be if it is decided to provide the United Nations with a postal service of its own?

The relationship between the United States postal service and the United Nations postal service will then be like that between the United States postal service and, for example, the Canadian postal service: that is, the relationship between two independent administrations.

Correspondence, mailed in a United Nations mail box, destined for the United States, would be subject to international postage rates and *vice versa*. The United Nations postal service would handle United Nations mail entirely independently, in agreement with the postal administrations of the countries concerned, in accordance with the relevant provisions of the Universal Postal Union. Any joint dispatch of mail by the United Nations and the United States postal service with the use of the knowledge and experience of the latter, which would naturally overcome many difficulties, would be out of the question.

The post office mentioned above would have to be staffed by United Nations personnel. Obviously this would necessitate the employment of additional personnel.

With reference to the figures given in this connexion in the report under consideration, I

should like to make the following observation: In that report it is assumed that an increase of twelve in the personnel would suffice. In my opinion this figure is too low. Although the volume of mail to be handled is not large, the fact must be taken into account that the mail is destined for almost all parts of the world, which in view of the administrative difficulties and details involved, makes the task considerably more complex. I feel that the provision would have to be made for the employment of four additional personnel at an approximate cost of \$14,000 per annum.

It should be pointed out that any special arrangements made with the United States postal administration would have to be taken into consideration; this matter would be discussed subsequently. I presume that provision for such an arrangement may have already been made; in my opinion it would be useful.

It is assumed that United Nations stamps will be sold to philatelists only if they apply at the United Nations stamp window. If a service should be instituted for the sale of United Nations stamps by mail order, then it seems to me that a staff of approximately ten persons would be required, especially at the outset; it is difficult to foresee how long and in what quantity these demands would continue. Naturally the increase in the income derived from the sale of stamps could be applied against the increased outlay for personnel.

As mentioned earlier, it should be emphasized that it is the desire of the United Nations to establish a closer relationship with the members of the Universal Postal Union. As is known, it is impossible for the United Nations to enter the Universal Postal Union under the provisions of the Paris Convention of 1947. We cannot foresee what changes will be made in the convention at the Brussels Congress in 1952.

For the present I cannot be optimistic on this matter in view of the conversations on this subject that have taken place in Paris and in the Executive and Liaison Committee, apart from the question whether it would be appropriate for the United Nations, which is the co-ordinating body for the specialized agencies, to be at the same time a member of one of these agencies, the Universal Postal Union.

Article II, paragraph 1, of the *Accord entre l'Organisation des Nations Unies et l'Union postale universelle* provides that: *Les représentants de l'Organisation des Nations Unies seront invités à assister aux congrès, conférences administratives et commissions de l'Union, et à participer, sans droit de vote, aux délibérations de ces réunions.* It appears to me that this should fully satisfy the above-mentioned desire on the part of the United Nations.

I was called upon to assist the Secretariat in preparing this question for discussions at the General Assembly.

As to whether it is possible to establish and operate a United Nations postal administration, my answer is in the affirmative. However, it is essential that I draw attention to the fact that the setting up and operating of a United Nations postal administration involves not only careful

preparations but also a great deal of exacting administrative work.

Moreover, the question has another aspect, namely whether it is desirable to create a United Nations postal administration. In this connexion the following questions, have occurred to me:

(a) Is it advisable, particularly in these times of co-operation and efficiency, for the United Nations to develop its own postal service with all that such a step entails, for such a relatively small volume of mail, while the extremely competent machinery of the United States postal service is immediately available?

(b) Is it really appropriate, is there really justification for the United Nations to play the role of a "mailman"? I fear that in the eyes of the general public, which is so fond of the well-known saying "let the shoemaker stick to his last", an effect opposite to that desired may be produced: a poorer rather than a better understanding of the aims of the United Nations.

After careful consideration I can give only a negative reply to these questions; it is my opinion that there are not sufficient grounds to warrant the establishing of a United Nations postal service.

I have now accomplished the task given me by the United Nations. But I should like to take this opportunity to express my appreciation of the efficient operation of the Secretariat mail service. The manner in which they do their best not only to find out the quickest way of dispatching but also take into account whether the often high air-mail rates are justified, is of great use and benefit to the United Nations.

(Signed) VAN GOOR

Lake Success, 2 September 1949

### Document A/988/Add.1

#### Note by the Secretary-General

[Original text: English]

[27 September 1949]

With reference to paragraphs 9 and 10 of his report on organization of a United Nations postal administration (A/988), the Secretary-General has the honour to communicate to the General Assembly, for information, the following note from the United States representative, dated 22 September 1949, concerning the issuance by the United States Government of special postage stamps:

"The United States representative at the Seat of the United Nations presents his compliments to the Secretary-General of the United Nations and has the honor to refer to his request of 10 May 1949, for the issuance by this Government of a special postage stamp.

"The United States representative has the honor to advise that discussions have been held between officials of the Department of State and the Post Office Department with a view to ascertaining what steps might be taken with regard to this request. The Post Office Department has stated that it would be unable to issue any special stamp or stamps during the calendar year 1949 because of the unusually heavy program of commemorative stamps scheduled for the current

year. It is, therefore, unable to comply with the suggestion that the special stamp or stamps be commemorative of the opening of the fourth session of the General Assembly or the fourth anniversary of the United Nations.

"Consideration is being given by the Post Office Department to the question of the issuance of a special stamp or stamps at a later date, it being understood that such an issue would be more in the nature of a regular stamp issue for continuing use, rather than a limited, commemorative issue for a particular event. The possible issuance of such a stamp would, of course, arise only in the event that the General Assembly decides against the establishment of a United Nations postal system."

### Document A/1002

#### Fourth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions

[Original text: English]

[27 September 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report on the organization of a United Nations postal administration (A/988) which the Secretary-General has submitted to the General Assembly under resolution 232 (III).

2. Comparative figures, as estimated by the Secretary-General, of the cost of the United Nations postal services under the existing system of operation and of the cost of a separate postal administration are set forth below in summary form:

	<i>Existing postal services (1950 budget estimates)</i>	<i>United Nations postal administration</i>
	\$	\$
Staff costs .....	73,480	123,480
Postage expenditures .....	168,000	
Transit costs .....		137,000
Printing of postage stamps ..		10,000
Miscellaneous costs .....		10,000
	<hr/>	<hr/>
TOTAL ESTIMATED COST	241,480	280,480
<i>Less</i>		
Revenue from sales .....		60,000 <sup>1</sup>
	<hr/>	<hr/>
TOTAL		220,480
Saving under new system ...		21,000

<sup>1</sup> This figure excludes any revenue which may be derived from sales to philatelists, for which no estimate was submitted.

3. In its report on this subject to the third regular session of the General Assembly (A/663), the Advisory Committee suggested that regard should be had, among other things, to the advantages in terms of publicity and information likely to result from the issue of special United Nations stamps. Attention is also drawn to the agreement between the United Nations and the United States of America regarding the Headquarters of the Organization, section 6 of which reads:

"In the event that the United Nations should propose to organize its own postal service, the conditions under which such service shall be set up shall be the subject of a supplemental agreement."

4. The Committee, after careful consideration of the problem, recommends that, in view of the General Assembly's approval in principle of the establishment of a United Nations postal administration, the Secretary-General should be requested to continue his preparations. It considers, however, that certain features of the scheme should be further examined with a view to arriving at detailed figures.

5. On the separate question of the issue of over-printed national postage stamps carrying a United Nations design, the Advisory Committee notes that an agreement has been concluded with the Swiss authorities for the use of such stamps on official mail despatched from the United Nations Office at Geneva. The Committee understands that similar negotiations are being conducted with the United States authorities, and it considers that every effort should be made to secure an extension of the issue of over-printed national postage stamps, which constitute an important medium of publicity for the Organization.

**Document A/C.5/L.2**

**Argentina: draft resolution**

[Original text: Spanish]  
[28 September 1949]

*The General Assembly*

*Takes note* of the report of the Secretary-General on the organization of a United Nations postal administration (A/988), and the report of the Advisory Committee on Administrative and Budgetary Questions (A/1002);

*Approves* the organization of a United Nations postal administration;

*Authorizes* the Secretary-General, in accordance with the provisions of resolution 232 (III), to continue to conclude the necessary arrange-

ments for the organization of a United Nations postal administration so that the latter may begin operations at the earliest possible date;

*Requests* the Secretary-General to submit a new report to the fifth regular session of the General Assembly on the arrangements made, the necessary funds for the organization of the United Nations postal administration being included in the general budget estimates for 1951.

**Document A/C.5/L.3**

**Drafting Sub-Committee: proposed draft resolution**

[Original text: English]  
[29 September 1949]

The drafting committee appointed by the Chairman during the 187th meeting of the Fifth Committee submits for the consideration of the Committee the following draft resolution:

*The General Assembly,*

*Referring* to resolution 232 (III) adopted at its third regular session and in particular to paragraph 2 of that resolution,

1. *Takes note* of the report of the Secretary-General on the organization of a United Nations postal administration (A/988), and the report of the Advisory Committee on Administrative and Budgetary Questions (A/1002);

2. *Requests* the Secretary-General in accordance with the provisions of the above-mentioned resolution to continue the preparation of necessary arrangements for the establishment of a United Nations postal administration;

3. *Requests* the Secretary-General to submit a new report on this matter to the General Assembly not later than the beginning of the fifth regular session.

## AGENDA ITEM 44

### Establishment of an administrative tribunal: report of the Secretary-General<sup>1</sup>

#### Document A/986

#### Report of the Secretary-General

[Original text: English]

[21 September 1949]

1. The General Assembly, on 13 February 1946, authorized the Secretary-General "to appoint a small advisory committee, possibly including representatives of the staff, to draft for submission to the second part of the first session of the General Assembly a statute for an administrative tribunal" (resolution 13 (I)). Pursuant to this resolution, a Committee was appointed which met at Lake Success from 16 to 26 September 1946. The report of this Committee was presented to the second part of the first regular session of the General Assembly (A/91, attached as annex III to the present report), but on the recommendation of the Fifth Committee the question was postponed until a later session.

2. During discussions in the Fifth Committee at the first part of the third regular session of the General Assembly, the Secretary-General indicated that he would submit a full report on the subject to the fourth session of the Assembly. In the meantime (on 3 April 1947) the Secretary-General had established, as an interim measure, an Appeals Board composed of an impartial chairman and representatives both of the Secretary-General and the staff. On the basis of appraisal of the experience of the Appeals Board and further discussion with the specialized agencies and with the Staff Committee, a draft resolution, incorporating a revised draft statute for a United Nations Administrative Tribunal, is submitted herewith for the consideration of the General Assembly (annex I).

3. The Secretary-General brings to the attention of the General Assembly the following resolution passed by the Staff Association at its meeting of 8 March 1949:

"Whereas it is the earnest conviction of the members of the Staff Association that the present Appeals Board should now be replaced by an Administrative Tribunal: therefore the Staff Association at a meeting on Tuesday, 8 March 1949

"Resolves to request the Secretary-General to lay before the General Assembly at its fourth session the strong desire of the Staff Association that such an Administrative Tribunal be created."

4. Discussions with the specialized agencies indicate that the International Bank for Recon-

struction and Development and the International Monetary Fund do not plan to participate in any administrative tribunal which may be established by the United Nations. On the other hand, the International Labour Organisation, the United Nations Educational, Scientific and Cultural Organization, the Food and Agriculture Organization, the International Civil Aviation Organization and the World Health Organization have expressed an interest in the subject and, if a tribunal is created by the United Nations, each of these agencies will consider the terms of the statute which is adopted and, in the light of this statute, will decide whether to undertake joint participation on the basis of a special agreement with the Secretary-General.

5. In drafting the attached statute, the Secretary-General has relied heavily upon the views expressed and the draft statute submitted in 1946 by the Advisory Committee appointed by the Secretary-General under the terms of resolution 13 (I). Except for minor drafting changes and certain changes suggested by the specialized agencies and the Staff Committee, the proposed changes from the draft of the Advisory Committee are summarized below:

(a) In article 2 a fourth paragraph has been added to make it clear that the Tribunal shall not be competent to deal with any applications where the cause of complaint arose prior to 1 January 1950;

(b) In article 10 it has been made clear that the Secretary-General should decide whether it is impossible or inadvisable to rescind a previous decision or invoke a specific performance. This should be an administrative and not a judicial decision: besides, only the Secretary-General is in a position to make such a decision. Where the Secretary-General's decision is in the affirmative, compensation for the injuries sustained shall, of course, be fixed by the Tribunal and paid by the United Nations;

(c) Article 12 has been added to make it clear that the statute may be amended by the General Assembly or such other organ of the United Nations as the General Assembly may designate.

6. The attention of the General Assembly is called specifically to one paragraph in the report of the 1946 Advisory Committee which reads as follows:

"The nature of the Administrative Tribunal envisaged in the General Assembly's resolution was indicated in the summary record of meetings of Committee 6 of the Preparatory Commission. It was intended to 'deal only with questions of the interpretation of an official's contract and with the claims of officials for non-observance of the contract, and not with matters of internal administration which would go before internal bodies within the Secretariat and in which the Secretary-

<sup>1</sup>The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1127. The final text of the Statute of the United Nations Administrative Tribunal will be found in resolution 351 (IV). The Rapporteur's report on appointment of members of the Tribunal (see document A/C.5/L.45 and Corr. 1) will be found in the *Annex to the Plenary Meetings* under symbol A/1228.

General's decision would be final'. The Committee has been guided by this indication, and in its deliberations it has held before itself the two objectives of a simple organization and an expeditious procedure." (Annex III, paragraph 4.)

7. In this connexion there are three areas of decision in which the Secretary-General's judgment should be final—namely, a decision as to whether a particular staff member's services are satisfactory or unsatisfactory, the decision of fact in disciplinary cases where non-observance of the terms of the staff member's appointment cannot reasonably be alleged, and decisions of fact in cases of serious misconduct. The authority of the Secretary-General to decide the facts in these three areas is made clear in provisional staff regulations 19 and 21. His responsibility under the Charter as Chief Administrative Officer of the Organization can be satisfactorily discharged only if his judgment on the facts in the cases indicated above is considered final. This responsibility could not be effectively discharged if an independent administrative tribunal were given authority to reconsider the facts in such cases, in the absence of any reasonable allegation that the terms of an appointment had been violated, and to reverse the decision of the Secretary-General.

8. This view is expressed in slightly different terms in the report of the Advisory Committee as follows:

"The creation of a tribunal with such competence would not entail its interference in matters relating to the conduct of administration within the discretion of the Secretary-General. Nor would it preclude the establishment of other procedures for dealing in a preliminary way with complaints which officials may advance. The Tribunal would not serve as a negotiating committee between the staff and the administration. It would confine its activity to adjudication." (Annex III, paragraph 7.)

9. Other views expressed in the report which are supported by the Secretary-General can be summarized as follows:

(a) Members of the Tribunal should be selected with due regard to geographical considerations;

(b) The rules of the Tribunal and the place at which sessions would be held should be left to the Tribunal to decide;

(c) Compensation of members of the Tribunal should take the form of daily allowances during their attendance.

10. If an administrative tribunal is established along the lines outlined in annex I, the primary need for the present Appeals Board would disappear, and it should be discontinued to avoid complicating the administrative machinery. There should be established at the same time, however, a joint disciplinary committee through which representatives of the staff and the Administration could inquire into proposed disciplinary measures, and advise the Secretary-General before action is taken. Such a Committee could act informally and expeditiously, and yet safeguard both the staff and the Secretary-General against any danger of arbitrary or unwarranted disciplinary measures.

11. If the programme envisaged in the present report is to be carried out, only slight changes need be made in the provisional staff regulations. Regulation 23 now provides:

"The Secretary-General shall establish administrative machinery for inquiry and appeal in disciplinary and termination cases. This machinery shall provide for staff participation."

This would no longer be entirely appropriate, and the following suggested revision is offered for consideration:

"Regulation 23:

"(a) An Administrative Tribunal shall be established to hear and pass judgment upon applications from staff members alleging non-observance of the terms of their appointments.

"(b) The Secretary-General shall establish administrative machinery to advise him on disciplinary cases. This machinery shall provide for staff participation."

A draft resolution which would amend the provisional staff regulations accordingly is presented as annex II to the present report.

12. Estimates of the cost of an administrative tribunal for 1950 are presented below, based on the following assumptions:

(a) That the Tribunal will deal with about twenty cases in New York and four cases in Geneva;

(b) That each case will require on the average two full days;

(c) That one week will be required to establish the rules of the Tribunal;

(d) That the Tribunal will hold two sessions in 1950: one full session in New York, with its seven members present, and one short session in Geneva, with only three members present;

(e) That, based on (a), (b) and (c) above, the session in New York will have a duration of forty days, and the Geneva session fifteen days, including travel time;

(f) That the members of the Tribunal will be entitled to a daily allowance of \$50.

Staff to serve the Tribunal would include an executive secretary and one secretarial post. Such posts are included in the 1950 budget in connexion with the Appeals Board, at a cost of about \$12,000.

13. On the basis of the foregoing, the additional budgetary cost of the Tribunal in 1950 would be \$26,370, itemized as follows:

	\$
(a) Travel of members .....	9,000
(b) Subsistence of members .....	16,250
(c) Local transportation .....	1,120
	TOTAL 26,370

The estimate for travel of members is based on an average cost of \$900 per round trip per member.

Local transportation will have to be provided in connexion with the Lake Success session: two cars for twenty-eight days at \$20 per car per day.

14. The views of the Staff Committee on the draft statute presented as annex I to the present report are attached for the information of the General Assembly (annex IV).

## ANNEX I

### *Draft resolution of the General Assembly The General Assembly*

*Resolves* that the following statute shall be adopted for the United Nations Administrative Tribunal to come into force on 1 January 1950.

#### STATUTE OF THE UNITED NATIONS ADMINISTRATIVE TRIBUNAL

##### *Article 1*

A tribunal is established by the present statute to be known as the United Nations Administrative Tribunal.

##### *Article 2*

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations or the Registry of the International Court of Justice, or of the terms of appointment of such staff members. The words "contracts" and "terms of appointment" include all pertinent regulations and rules in force at the time of alleged non-observance, including the staff pension regulations.

2. The Tribunal shall be open:

(a) To any staff member of the Secretariat of the United Nations or of the Registry of the International Court of Justice, even after his employment has ceased, and to any person who has succeeded to the staff member's rights on his death;

(b) To any other person who can show that he is entitled to rights under any contract or terms of appointment including the provisions of staff regulations and rules upon which the staff member could have relied.

3. In the event of a dispute as to whether the Tribunal has competence, the matter shall be settled by the decision of the Tribunal.

4. The Tribunal shall not be competent, however, to deal with any applications where the cause of complaint arose prior to 1 January 1950.

##### *Article 3*

1. The Tribunal shall be composed of seven members of different nationalities, of whom only three shall sit in any particular case.

2. The members shall be elected by the International Court of Justice for three years, and they may be re-elected; provided, however, that of the members elected at the first election, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member elected to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term.

3. The Tribunal shall elect its President and two Vice-Presidents from among the members.

4. The Secretary-General shall provide the Tribunal with an Executive Secretary and such other staff as may be considered necessary.

5. No member of the Tribunal can be dismissed unless in the unanimous opinion of the other members he is unsuited for further service.

6. In case of a resignation of a member of the Tribunal, the resignation shall be addressed to the

President of the Tribunal for transmission to the Secretary-General. This last notification makes the place vacant.

##### *Article 4*

The Tribunal shall hold ordinary sessions at dates to be fixed by its rules, subject to there being cases on its list which, in the opinion of the President, justify holding the session. Extraordinary sessions may be convoked by the President when required by the cases on the list.

##### *Article 5*

1. The Secretary-General of the United Nations shall make the administrative arrangements necessary for the functioning of the Tribunal.

2. The expenses of the Tribunal shall be borne by the United Nations.

##### *Article 6*

1. Subject to the provisions of the present statute, the Tribunal shall establish its rules and may amend them from time to time.

2. The rules shall include provisions concerning:

(a) Election of the President and Vice-Presidents;

(b) Composition of the Tribunal for its sessions;

(c) Presentation of applications and the procedure to be followed in respect to them;

(d) Intervention by persons to whom the Tribunal is open under paragraph 2 of article 2, whose rights may be affected by the judgment;

(e) Hearing, for purposes of information, of persons to whom the Tribunal is open under paragraph 2 of article 2, even though they are not parties to the case; and generally

(f) Other matters relating to the functioning of the Tribunal.

##### *Article 7*

1. An application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted the means of redress available to him under applicable staff regulations and rules.

2. Where the Administration has not notified to the person concerned a decision on a claim within sixty days after the claim was made to the Administration in writing, an application shall be receivable in the same manner as an application against a final decision.

3. Except as the Tribunal may in a particular case decide otherwise, an application shall not be receivable unless it is filed within ninety days after the notification to the person concerned of the decision contested or, if the decision affects a class of staff members, within ninety days after the date of its publication. If the decision contested was notified to the person concerned or published before the date of announcement of the first session of the Tribunal the period of ninety days shall begin to run from that date; except that, if the estate of a deceased staff member or the trustee of a staff member who is not in a position to handle his own affairs makes application on behalf of such staff member, the period



for filing an application shall be one year instead of ninety days.

4. The filing of an application shall not have the effect of suspending the execution of the decision contested.

#### *Article 8*

1. No action shall be taken by the Tribunal upon an application unless the applicant deposits with the administration concerned at the time of the application, an amount equivalent to such proportion of his annual salary, not to exceed 2 per cent, as shall be fixed by the Tribunal in its rules.

2. The Tribunal in rendering judgment shall order the refund of the deposit to the applicant unless it finds that the application was frivolous.

#### *Article 9*

The Tribunal shall decide in each case as to the extent to which the oral proceedings shall be held in public or in private.

#### *Article 10*

If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is, in the opinion of the Secretary-General, impossible or inadvisable, the Tribunal shall order the payment to the applicant of compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations.

#### *Article 11*

1. The Tribunal shall take all decisions by a majority vote.

2. The judgments shall be final and without appeal.

3. The judgments shall state the reasons on which they are based.

4. The judgments shall be drawn up in two originals, which shall be deposited in the archives of the Secretariat of the United Nations.

5. A copy of the judgment shall be communicated to each of the parties in the case. Copies shall also be made available on request to interested persons.

#### *Article 12*

The statute may be amended by the General Assembly or such other organ of the United Nations as the General Assembly may designate.

#### *Article 13*

The competence of the Tribunal may be extended to any specialized agency brought into relationship with the United Nations in accordance with the provisions of Articles 57 and 63 of the Charter upon the terms established by a special agreement to be made with each such agency by the Secretary-General of the United Nations. Each such special agreement shall provide that the agency concerned shall be bound by the judgments of the Tribunal, and shall include, *inter alia*, provisions concerning the

agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal.

### ANNEX II

#### AMENDMENT TO THE UNITED NATIONS PROVISIONAL STAFF REGULATIONS

##### *Draft resolution of the General Assembly*

##### *"The General Assembly*

*"Resolves that provisional staff regulation 23 shall be revised, as of 1 January 1950, to read as follows:*

*"(a) An Administrative Tribunal shall be established to hear and pass judgment upon applications from staff members alleging non-observance of the terms of their appointments.*

*"(b) The Secretary-General shall establish administrative machinery to advise him on disciplinary cases. This machinery shall provide for staff participation."*

### ANNEX III

#### ADMINISTRATIVE TRIBUNAL

##### *Report of the Secretary-General*

1. The General Assembly, on 13 February 1946, authorized the Secretary-General "to appoint a small advisory committee, possibly including representatives of the staff, to draft, for submission to the second part of the first session of the General Assembly a statute for an administrative tribunal". Pursuant to this resolution, a committee was appointed which met at Lake Success from 16 to 26 September 1946. The composition of this committee is indicated in its report, which, together with a draft of a statute for the Tribunal, is attached hereto for the consideration of the General Assembly.

2. The principal specialized agencies have been approached already in order to ascertain their views on the draft statute and the report. The replies so far received suggest that, should the General Assembly establish a United Nations Administrative Tribunal along the lines proposed in the draft statute, arrangements mutually satisfactory to the United Nations and the specialized agencies may be worked out for the extension of the competence of the Tribunal to those agencies.

##### *Report of the Advisory Committee on a statute for a United Nations Administrative Tribunal*

1. On 13 February 1946, the General Assembly adopted a resolution by which it authorized the Secretary-General "to appoint a small advisory committee, possibly including representatives of the staff, to draft, for submission to the second part of the first session of the General Assembly, a statute for an administrative tribunal".

2. In pursuance of this resolution, the Secretary-General set up an advisory committee under the chairmanship of His Excellency, Mr. Th. Aghnides, Ambassador of Greece in London and formerly Under Secretary-General of the League of Nations. The following were members of the committee:

Mr. Manley O. Hudson, formerly judge of the Permanent Court of International Justice.

Mr. Joseph Nisot, Counsellor of the Belgian Embassy in Washington, alternate representative of Belgium on the Economic and Social Council, formerly the member of the Legal Section of the Secretariat of the League of Nations who acted as Registrar of the Administrative Tribunal of the League;

Mr. Ladislav Radimsky, deputy of the Czechoslovak representative to the United Nations;

Mr. Jean Herbert (Chairman of the Permanent Staff Committee), member of the Secretariat; with Mr. Frank Begley (member of the Permanent Staff Committee), member of the Secretariat, as alternate.

Mr. M. Perez-Guerrero, member of the Secretariat; with Mr. J. G. Stewart, member of the Secretariat, as alternate;

Mr. Marc Schreiber (member of the Permanent Staff Committee), member of the Secretariat; with Mr. E. Ranshofen-Wertheimer (member of the Permanent Staff Committee), member of the Secretariat, as alternate;

Mrs. Isobel Wallace, member of the Secretariat.

Mr. David M. Levitan, of the Secretariat, served as secretary and technical consultant to the committee.

3. The committee held a series of ten meetings at Lake Success from 16 September to 26 September 1946, and it now has the honour to submit to the Secretary-General this unanimous report, together with a draft of a statute of a United Nations administrative tribunal.

4. The nature of the administrative tribunal envisaged in the General Assembly's resolution was indicated in the summary record of meetings of Committee 6 of the Preparatory Commission. It was intended to "deal only with questions of the interpretation of an official's contract and with the claims of officials for non-observance of the contract, and not with matters of internal administration which would go before internal bodies within the Secretariat and in which the Secretary-General's decision would be final". The committee has been guided by this indication, and in its deliberations it has held before itself the two objectives of a simple organization and an expeditious procedure. The draft presented is therefore quite short, and it is not burdened with provisions of detail.

5. For the most part, international organizations in the past have had but small staffs, and therefore they have not felt a need for a special jurisdiction for handling disputes. This was not true, however, of the Secretariat of the League of Nations and the International Labour Office, and since 1927 these organizations have maintained the League of Nations Administrative Tribunal which has functioned with very considerable success. The committee has sought to take full advantage of this experience. The League Tribunal decided twenty-one cases in the period from its organization in 1928 down to 1939, and sixteen cases in 1946. As the staff of the United Nations Secretariat and the staffs of agencies brought into relationship with the United Nations will be much more numerous than the staffs of the League Secretariat and the International Labour Office, it seems necessary

to envisage the possibility that a United Nations tribunal will be more frequently resorted to.

6. The proposed tribunal would be competent (article 2) to adjudicate upon applications alleging non-observance of contracts of employment, including pertinent staff regulations, made by officials of the Secretariat of the United Nations and of the Registry of the International Court of Justice. The term "staff regulations" is used in a generic sense, and it is intended to cover generally rules and regulations relating to officials' contractual rights, including their rights to pensions. The tribunal would be open to officials as well as to persons succeeding to their rights after their death, and to other persons who may be entitled to rights under contracts of deceased officials, including pertinent staff regulations. Any dispute as to the tribunal's competence would be decided by the tribunal itself.

7. The creation of a tribunal with such competence would not entail its interference in matters relating to the conduct of administration within the discretion of the Secretary-General. Nor would it preclude the establishment of other procedures for dealing in a preliminary way with complaints which officials may advance. The tribunal would not serve as a negotiating committee between the staff and the Administration. It would confine its activity to adjudication.

8. The term "official" is used in an all-inclusive sense, and it is intended that the tribunal would be open to all persons employed in the Secretariat, in positions high or low, under whatever type of contractual arrangement.

9. The tribunal would be composed of seven judges of different nationalities, and it is anticipated that they would be selected with due regard to geographical considerations. All the judges would have equal standing, and for the election of the President and Vice-Presidents, as well as for the establishment of the tribunal's rules, all the judges would be convoked to the sessions. In dealing with applications, however, the tribunal would sit with only three judges present, and the rules would provide for determining the composition in such instances. Allowing for the possible incapacity of one judge, this would mean that it would still be possible for the tribunal to be sitting in two divisions at the same time. The place at which sessions would be held would be left to the tribunal to decide, and in view of the proposed extension of the services of the tribunal to related agencies, it seems desirable to leave open the possibility of simultaneous sessions at different places.

10. The committee gave protracted consideration to the method of recruiting the judges. It desired to emphasize the judicial character of the tribunal. While the judges should be persons who would approach their duties with a judicial attitude of mind, it was not deemed essential that all of them should have had previous experience as judges or as jurisconsults. Some of the members of the committee favoured the election of the judges by the General Assembly. A majority of the members favoured an election by the International Court of Justice, "the principal judicial organ of the United Nations".

11. Provisions of the draft statute would require that an election should be held each year. The judges, in office for three years, would be

eligible for re-election. The registry of the tribunal would be provided by the Secretary-General of the United Nations, and the necessary administrative arrangements would be made by the Secretariat. The dates of ordinary sessions of the tribunal would be fixed by the rules, as a measure of enabling officials to anticipate them; but the President would be empowered to convoke extraordinary sessions when required.

12. Provision is included that the tribunal's expenses would be borne by the United Nations. An item of the expenses would be the compensation to be paid to the judges, which might take the form of daily allowances for their attendance.

13. The tribunal would establish its own rules, and indications are given in article 6 of some of the matters which should be covered in the rules. It seems appropriate to mention that among those matters is the intervention by persons whose rights may be affected by a judgment in a pending proceeding. The rules should also provide for the tribunal to hear non-parties for purposes of information—this is similar to the practice of some national courts of hearing an *amicus curiae*. Both the intervention as a party and the appearance of non-parties would be restricted to persons to whom the tribunal is open. Cases before the tribunal may be of interest to groups of officials, and as these provisions would enable the tribunal to have the assistance of persons or groups of persons other than the parties, they may serve to engender confidence in the work of the tribunal.

14. An application to the tribunal would be receivable only when a final decision is contested; and of course the applicant must have exhausted other means of redress which may be provided by staff regulations. If an official were in doubt as to the finality of a decision, it should be possible for him to interrogate the Administration on the point. The draft provides that the failure of the Administration to take a decision on a claim may in certain cases be assimilated to a final decision, so as to enable an application to be lodged with the tribunal.

15. A general time-limit of ninety days would be fixed for filing applications, but with reference to decisions given before the date when the tribunal is actually organized, the time-limit would run only from that date. As the purpose of the provision for a time-limit is to avoid the prejudice to an administration which might result from undue delay, it seems necessary to provide for the exceptional cases in which an official might be unable to present a timely application; the draft would therefore empower the tribunal to decide in a particular case that the application is receivable though filed after the expiration of the time-limit. In no case would the filing of an application suspend the execution of the decision contested.

16. To prevent burdening the tribunal with frivolous claims, the applicant would be required to deposit a sum of money within sixty days after filing his application. This sum would not exceed 2 per cent of the official's annual salary; but to enable officials who are paid very low salaries to prosecute their claims, the rules of the tribunal might set a scale under which some deposits might be less than 2 per cent. A refund

of the deposit would be ordered in the judgment, unless the application was found to be frivolous.

17. The draft statute includes few provisions as to the procedure to be followed, leaving the tribunal a wide latitude to prescribe the procedure in its rules. As a general rule, oral proceedings before the tribunal would be held in public; it is foreseen (article 9), however, that for reasons of delicacy the tribunal might in some cases direct that testimony should be heard behind closed doors. No provision is made as to the languages to be employed before the tribunal; it seems clear that any of the official languages of the United Nations might be employed, and the freedom left to the tribunal would enable it to admit the employment of any other language, if the interests of justice require, under conditions to be fixed.

18. Having determined that an application is well-founded, the tribunal could order the rescinding of the decision impugned or the performance of the obligation invoked; if both of these courses would be inappropriate the payment of compensation would be ordered, and the United Nations would have an obligation to pay the compensation awarded.

19. The tribunal would take all decisions by a majority vote. The judgments would be final and without appeal. A copy of the judgment would be communicated to each of the parties in the case, and copies would also be made available on request to interested persons; this latter provision would serve to enable officials to be conversant with the work of the tribunal and to create wider interest in its jurisprudence.

20. While the tribunal is envisaged in the draft statute as a United Nations institution, at the service of the United Nations and its officials, it is contemplated that its services may be made available also to specialized agencies brought into relationship with the United Nations. Indeed on 21 June 1946 the Economic and Social Council (Journal No. 29, 13 July 1946) gave its approval to draft general agreements with the International Labour Organisation, the United Nations Educational, Scientific and Cultural Organization and the Food and Agriculture Organization of the United Nations which provide for co-operation "in the establishment and operation of suitable machinery for the settlement of disputes arising in connexion with the employment of personnel and related matters".

21. The draft provides that the competence of the tribunal may be extended to such specialized agencies by special agreements to be made with them by the Secretary-General. It is contemplated that these special agreements would implement provisions in the general agreements such as that quoted in the preceding paragraph. In each case the special agreement should provide that it would be for the agency to pay compensation awarded by the tribunal in any case to which it is a party, and it should also include provisions for the agency's participation in administrative arrangements and its sharing the expenses, in any such case.

22. The success of the League of Nations Administrative Tribunal leads the advisory committee to believe that a United Nations administrative tribunal, established along the lines proposed, would be a useful body for safeguarding

harmony between the United Nations and its officials. Without in any way embarrassing the authorities responsible for the conduct of administration, it would give assurance to officials as to the protection of their contractual rights. The United Nations is not suable in any national court without its consent; nor can it be sued by an official in the International Court of Justice. By creating a tribunal to serve as a jurisdiction open to its many officials of various nationalities, the United Nations will be acting not only in the interest of efficient administration, but also in the cause of justice.

#### DRAFT STATUTE

##### Article 1

A tribunal is established by the present statute to be known as the United Nations Administrative Tribunal.

##### Article 2

1. The Tribunal shall be competent to adjudicate upon applications alleging non-observance of contracts of employment of officials of the Secretariat of the United Nations or of the Registry of the International Court of Justice, including the pertinent provisions of staff regulations.<sup>1</sup>

2. The Tribunal shall be open:

(a) To any official of the Secretariat of the United Nations or of the Registry of the International Court of Justice, even after his employment has ceased, and to any person who has succeeded to the official's rights on his death;

(b) To any person who can show that he is entitled to rights under the contract of employment of a deceased official, including the provisions of staff regulations upon which the official could have relied.

3. In the event of a dispute as to whether the Tribunal has competence, the matter shall be settled by the decision of the Tribunal.

##### Article 3

1. The Tribunal shall be composed of seven judges of different nationalities, of whom only three shall sit in any particular case.

2. The judges shall be elected by the International Court of Justice for three years, and they may be re-elected; provided, however, that of the judges elected at the first election, the terms of two judges shall expire at the end of one year and the terms of two judges shall expire at the end of two years. A judge elected to replace a judge whose term of office has not expired shall hold office for the remainder of his predecessor's term.

3. The Tribunal shall elect its President and two Vice-Presidents from among the judges.

4. The Tribunal shall have as Registrar and as Deputy Registrar members of the Secretariat of the United Nations, who shall be appointed by the Secretary-General. The Registrar and the Deputy Registrar, if unable to act or if the posts

<sup>1</sup> In the present statute, the term "staff regulations" is employed in a generic sense, and it includes *inter alia*, regulations concerning pensions.

are vacant, shall be replaced by officials designated by the Secretary-General.

##### Article 4

The Tribunal shall hold ordinary sessions at dates to be fixed by its rules, subject to there being cases on its list which, in the opinion of the President, justify holding the session. Extraordinary sessions may be convoked by the President when required by the cases on the list.

##### Article 5

1. The Secretary-General of the United Nations shall make the administrative arrangements necessary for the functioning of the Tribunal.

2. The expenses of the Tribunal shall be borne by the United Nations.

##### Article 6

1. Subject to the provisions of the present statute, the Tribunal shall establish its rules and may amend them from time to time.

2. The rules shall include provisions concerning:

(a) Election of the President and Vice-Presidents;

(b) Composition of the Tribunal for its sessions;

(c) Presentation of applications and the procedure to be followed in respect to them;

(d) Intervention by persons to whom the Tribunal is open under paragraph 2 of article 2, whose rights may be affected by the judgment;

(e) Hearing, for purposes of information, of persons to whom the Tribunal is open under paragraph 2 of article 2, even though they are not parties to the case; and generally

(f) Other matters relating to the functioning of the Tribunal.

##### Article 7

1. An application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted the means of redress available to him under applicable staff regulations.

2. When the Administration has not notified to the person concerned a decision on a claim within sixty days after the claim was made, an application shall be receivable in the same manner as an application against a final decision.

3. Except as the Tribunal may in a particular case decide otherwise, an application shall not be receivable unless it is filed within ninety days after the notification to the person concerned of the decision contested or, if the decision affects a class of officials, within ninety days after the date of its publication. If the decision contested was notified to the person concerned or published before the date to be fixed by the President as the date of the constitution of the Tribunal, the period of ninety days shall begin to run from that date.

4. The filing of an application shall not have the effect of suspending the execution of the decision contested.

### Article 8

1. No action shall be taken by the Tribunal upon an application unless the applicant deposits with the administration concerned, within the period of sixty days after the filing of the application, an amount equivalent to such proportion of his annual salary, not to exceed 2 per cent, as shall be fixed by the Tribunal in its rules.

2. The Tribunal in rendering judgment shall order the refund of the deposit to the applicant unless it finds that the application was frivolous.

### Article 9

The Tribunal shall decide in each case as to the extent to which the oral proceedings shall be held in public.

### Article 10

If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is impossible or inadvisable, the Tribunal shall order the payment to the applicant of compensation for the injury sustained. The compensation awarded shall be paid by the United Nations.

### Article 11

1. The Tribunal shall take all decisions by a majority vote.

2. The judgments shall be final and without appeal.

3. The judgments shall state the reasons on which they are based.

4. The judgments shall be drawn up in two originals, which shall be deposited in the archives of the Secretariat of the United Nations.

5. A copy of the judgment shall be communicated to each of the parties in the case. Copies shall also be made available on request to interested persons.

### Article 12

The competence of the Tribunal may be extended to any specialized agency brought into relationship with the United Nations in accordance with the provisions of Articles 57 and 63 of the Charter upon the terms established by a special agreement to be made with each such agency by the Secretary-General of the United Nations. Each such special agreement shall provide that the agency concerned shall pay any compensation awarded against it by the Tribunal, and shall include, *inter alia*, provisions concerning the agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal.

## ANNEX IV

### MEMORANDUM FROM THE STAFF COMMITTEE WITH RESPECT TO THE PROPOSAL FOR AN ADMINISTRATIVE TRIBUNAL

[19 September 1949]

1. At various times the Staff Association has passed resolutions expressing its urgent desire

for the establishment of an administrative tribunal, a matter which had already been placed on the agenda of the first session of the General Assembly in accordance with the report of the Preparatory Commission. In August 1948 the Staff Committee expressed its views on the subject in a detailed memorandum.

2. The Secretary-General having decided to place this item on the provisional agenda of the fourth regular session of the General Assembly, the preliminary draft of a statute for such a tribunal was sent to the Staff Committee for its comments and suggestions. These were made in a memorandum of 2 August 1949 and whilst some of the Committee's suggestions have been accepted, others have not, more particularly the request that the jurisdiction of the tribunal be extended to disciplinary cases. The Staff Committee having sent a second memorandum, dated 2 September, in reply to the Secretary-General's observations on this point and having been informed that the latter was anxious for the Committee to be given full opportunity for expressing its views and that he wished to attach a statement of these views as an annex to the paper which was being prepared for presentation to the General Assembly, it was arranged that the Staff Committee should send such a statement combining the various points dealt with in its earlier memoranda, in so far as they had not been met in the final draft statute which the Secretary-General has now prepared.

3. Accordingly, the Staff Committee hereby respectfully presents the following observations concerning the Secretary-General's draft statute of the United Nations administrative tribunal.

### I

4. In the first place the Staff Committee is of the opinion that the administrative tribunal should be *competent to pass judgment not only on applications alleging non-observance of contracts of employment of staff members, but also on applications concerning disciplinary action taken in respect of them.* The Committee cannot agree with the Secretary-General's point of view that this would make it impossible for him to discharge his responsibility for the administration of the Secretariat and that it would therefore require an amendment of the Charter. The legislation of most countries provides that disciplinary measures taken by employers—be it Government authorities or private employers—can be contested in the courts. The establishment of a similar safeguard for employees of the United Nations would not constitute a transfer of power now vested in the Secretary-General, necessitating an amendment of the Charter.

5. The Staff Committee wishes to emphasize that an administrative tribunal, whatever the extent of its jurisdiction, would always be a judicial, not a negotiating or arbitral body. Moreover, the Committee would like to point out that the Preparatory Commission wanted the administrative tribunal to be competent "to adjudicate on any dispute arising in connexion with the fulfilment of an official's contract", which does not preclude jurisdiction over disciplinary cases. When the 1946 Advisory Committee prepared its draft statute in which the jurisdiction of the tribunal was limited to applications alleging non-

observance of contracts of employment, the provisional staff regulations had already been adopted. These regulations provide in article 23 for administrative machinery to be established for inquiry and appeal in disciplinary and termination cases, stipulating staff participation in such machinery. The Staff Committee welcomes the proposal of the Secretary-General to set up a joint disciplinary board with staff participation. The creation of this body, however, implements article 23 of the staff regulations in part only, as the projected functions of the board are of inquiry and recommendations prior to an administrative decision. The need for a possibility of appeal against such disciplinary action remains, therefore, unchanged. The experience of the last three years has convinced the staff of the necessity of having a judicial body, whose decision will be binding on the Administration, to adjudicate also on disciplinary cases. The Staff Committee, on the basis of this experience, would consider an administrative tribunal competent to deal with disciplinary actions as a full implementation of article 23 of the staff regulations.

6. Moreover, as the contractual relationship between the Organization and staff members is governed by the terms of their appointment and the regulations and rules, and as disciplinary measures are referred to both in the regulations and in the rules, any allegation of irregularity or inequity in the taking of disciplinary action actually is an allegation of non-observance of the contract of employment. However, in view of the contrary opinion of the Administration, it is desirable to have an express provision on this point.

7. In the opinion of the Staff Committee a provision for jurisdiction of the administrative tribunal in disciplinary cases would be of interest for the Secretary-General, as disciplinary action upheld by the tribunal would strengthen his authority and disapproval of such action by the tribunal would prevent its being repeated, thus improving the relations between the Administration and the staff.

8. The Staff Committee would therefore suggest that article 2, paragraph 1, be made to read as follows:

"1. The Tribunal shall be competent:

"(a) To hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations, or of the Registry of the International Court of Justice, or of the terms of appointment of such staff members. The words 'contracts' and 'terms of appointment' include all pertinent regulations and rules in force at the time of the alleged non-observance, including staff pension regulations. The words 'staff members' include any other person entitled to make an application to the Administrative Tribunal under the provisions of the present Statute.

"(b) To hear and pass judgment upon applications concerning a disciplinary action."

## II

9. In the second place the Staff Committee is of the opinion that the Appeals Board should be maintained when the administrative tribunal

is established. The staff is deeply appreciative of the services rendered to it by the Appeals Board, the Chairman and members of which devote so much time and labour in the interests of the relations between the Secretary-General and his staff. The proceedings before this Board have produced the result that a number of cases are settled satisfactorily and the continued functioning of the Board would therefore tend to reduce the number of cases brought before the administrative tribunal. The Staff Committee feels that the tribunal should not have to deal with petty cases and, moreover, the consideration that the tribunal would have to hear and pass judgment on a limited number of more important cases would be an inducement for eminent people to accept election as members of the tribunal. Finally, the Appeals Board would perform the highly useful function of preparing the case: the cases are investigated by the Appeals Board with a conscientiousness and thoroughness to which everybody pays tribute; its continuance would therefore facilitate the task of the tribunal.

10. Express mention of the Appeals Board in the statute is desirable. Article 7 of the Secretary-General's draft in paragraph 1 merely provides that "an application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted the means of redress available to him under applicable staff regulations and rules". As the means of redress at present available to staff members—more particularly the Appeals Board procedure—are laid down in staff rules exclusively and are therefore subject to repeal and amendment at the discretion of the Secretary-General, a reference to the Appeals Board in the statute of the administrative tribunal, which is to be adopted by General Assembly resolution, would seem a minimum requirement for the security of the staff.

11. Continuation of the Appeals Board would have this additional advantage of protecting the tribunal from the well-known tendency of many litigants always to pursue their claim to the highest instance, even if obviously unfounded or even frivolous. Therefore, the Staff Committee would propose a provision which would make it possible to stop applications in cases where time-limits have been grossly exceeded or provisions with regard to competence disregarded, as also such other applications referred to as frivolous in article 8, paragraph 2, of the Secretary-General's draft.

12. The fact that applications would be submitted in the first instance to the Appeals Board would necessarily lengthen the period of time which must elapse before a final decision is given. It must be borne in mind that international civil servants in many cases are outside their country; long delays—particularly in termination cases—are a greater hardship to them than to litigants in their own country; this seems therefore to justify the Staff Committee's proposal to reduce to thirty days the period of sixty days referred to in article 7, paragraph 2 of the draft.

13. Finally, with respect to the provision of article 7, paragraph 4, that the filing of an application with the administrative tribunal shall not have the effect of suspending the execution of the decision contested, the Staff Committee would give the President of the tribunal the

power to suspend such execution. This is based on the consideration that in a Secretariat whose members are recruited from all over the world, the immediate execution of an administrative decision will often cause great hardship. It is, however, understood that the President should only exercise this power in exceptional cases.

14. In view of the above considerations, the Staff Committee would propose that article 7 be redrafted to read as follows:

"1. An application shall not be receivable unless the staff member has brought his case before the Appeals Board under the applicable staff regulations and rules and the Board has given a recommendation on it.

"2. In the event and to the extent that the Board has supported the appeal of the applicant, the application shall be receivable, if the Secretary-General has:

"(a) Rejected the Board's recommendation;

"(b) Failed to take any action within thirty days of the Board's recommendation; or

"(c) Failed to carry out the Board's recommendation within thirty days of accepting it.

"3. In the event and to the extent that the Board's recommendation has rejected the appeal of the applicant, the application shall be receivable unless the Board finds unanimously that the application is frivolous.

"4. An application shall not be receivable unless it is filed within ninety days of the respective dates and periods referred to in paragraph 2 above; within ninety days of the Board's recommendation which rejected the appeal of the applicant, without prejudice to the restriction referred to in paragraph 3 above; or if the administrative decision contested affects a group of staff members, within ninety days after the date of its publication. If the decision contested was notified to the staff member or published before the date of announcement of the first session of the Tribunal, the period of ninety days shall begin to run from that date; except that, if the estate of a deceased staff member or the trustee of a staff member who is not in a position to handle his own affairs makes application on behalf of such staff member, the period for filing an application shall be one year instead of ninety days.

"5. In any particular case, the Tribunal may decide to suspend the provisions regarding time-limits.

"6. The filing of an application shall not have the effect of suspending the execution of the decision contested. The President of the Tribunal shall have the power, in case of undue hardship, at any time to order the suspension of such execution at the direct request of the staff member."

15. Should these provisions prove to be acceptable to the General Assembly, the Staff Committee would propose the deletion of article 8 of the Secretary-General's draft, which provides for the deposit of a sum of money by staff members prior to filing their applications with the administrative tribunal. The necessity of not encumbering the tribunal with petty or frivolous cases is evident. However, the Staff Committee considers that article 7 in its proposed rewording constitutes the solution of the problem. If this

were accepted, the deposit would become unnecessary.

16. It should be added that the idea underlying this requirement of a deposit is somewhat vexing. Why should a staff member be suspected of making an unfounded claim? Why should a serious litigant be deprived for months of a sum representing one week's salary? Moreover, this requirement would be less onerous for relatively affluent staff members and thus indirectly introduce inequality in the conditions on which the tribunal is open to staff members.

### III

17. In the third place the Staff Committee would propose to authorize the administrative tribunal to give advisory opinions. This is in accordance with the desire of the Staff Committee to co-ordinate the functioning of the Appeals Board and the tribunal. Moreover, it is desirable both for the Secretary-General and for the staff that in case of doubt the texts governing the relations between the Administration and staff members can be interpreted by a judicial authority. In fact, should the power of the tribunal to give advisory opinions be accepted, it is suggested that the corresponding function of the Appeals Board be abolished.

18. Should the Secretary-General prefer to maintain in addition this function of the Appeals Board, it is proposed to delete from staff rule 145 (b) the provision that the Staff Committee requires the approval of the Secretary-General when it wishes to submit a question to the Appeals Board for an advisory opinion. In the opinion of the Staff Committee, the Secretary-General and the Committee should both enjoy freedom of access to whatever body has the right to give advisory opinions in order to obtain an authoritative interpretation of the staff regulations and rules.

19. The Staff Committee therefore proposes a new article to be inserted after article 2 of the Secretary-General's draft:

"The Tribunal shall be competent to give advisory opinions at the request of the Secretary-General or the Staff Committee."

20. The above are the most important observations which the Staff Committee wishes to make with respect to the draft statute. However, it would like also to draw attention to some points of less importance:

21. Article 10. The Staff Committee suggests a slight modification of the text of this article. In its opinion it would be in the interest both of the Secretary-General and the staff, if the tribunal also should have a voice in the decision whether it is impossible or inadvisable to rescind an administrative decision or carry out the specific performance of an obligation: it is of interest to the Secretary-General that he be supported by the tribunal in a decision always of a delicate character, and it is in the interest of the staff that a decision on the matter also be given by the high judicial authority.

22. Furthermore, the Staff Committee requests that "compensation" be replaced by "full compensation". Full compensation should not only make up for financial losses, but also for loss in reputation and any other loss suffered by the

applicant. It is, of course, understood that full compensation instead of the rescinding of the contested decision or specific performance should only be applied in very exceptional circumstances.

23. It is therefore proposed to reword article 10 as follows:

"If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is, in the opinion of the Secretary-General and the Tribunal, impossible or inadvisable, the Tribunal shall order the payment to the applicant of full compensation for the injury sustained. The compensation awarded shall be fixed by the Tribunal and paid by the United Nations."

24. Article 13. In view of the fact that the Staff Committee wishes to preserve the Appeals Board procedure as the means of redress available to staff members which they must follow before making an application to the administrative tribunal, it proposes to insert after the first sentence of this article a reference to the comparable machinery created or to be created by each specialized agency as follows:

"Each such special agreement may contain reference to the administrative machinery set up by the specialized agency to fulfil the function performed in the United Nations by the Appeals Board."

#### **Document A/986/Add.1**

##### **Report of the Secretary-General**

###### **ANNEX V**

[Original text: English]  
[28 September 1949]

Note: The following supplementary memorandum received from the Staff Committee should be attached to document A/986 as annex V.

1. With respect to paragraph 3 of the report of the Secretary-General on the establishment of an administrative tribunal (A/986) in which is quoted a resolution of the Staff Association, the Staff Committee respectfully draws attention to the fact that, on 2 September 1949, it wrote to the Assistant Secretary-General for Administrative and Financial Services as follows:

"The Staff Association at a meeting in March 1949, in the preamble to a resolution on the Administrative Tribunal, voiced the opinion 'that the present Appeals Board should now be replaced by an Administrative Tribunal'. However, it was clear at the meeting that the Staff Association had in mind that there should now be a tribunal whose decisions would be binding and it should have jurisdiction over the same matters in regard to which the Appeals Board may make recommendations, that is: including disciplinary matters.

"Moreover, at the annual meeting of 19 May 1949 a question was asked from the floor whether in the opinion of the Staff Committee the Appeals Board should be maintained when the Administrative Tribunal was established. The Staff Committee answering in the affirmative, not a single voice to the contrary was heard.

"In addition, the Staff Committee maintains its opinion as expressed in its first memorandum,

that continuation of the Appeals Board procedure is needed in order (a) to preserve the conciliatory function of the Appeals Board; and (b) to ensure that less important cases can be readily disposed of, thus lessening the work of the Administrative Tribunal."

2. With regard to paragraph 11 and annex II of document A/986 containing a draft resolution for the revision of provisional staff regulation 23, the Staff Committee is of the opinion that the text of regulation 23 should be maintained as it is and should be fully implemented. Any new regulation with respect to the administrative tribunal can easily be provided for in some additional regulation, and there is no need to cut down the safeguards provided for the staff by the present regulation 23.

3. In connexion with article 10, an error has crept into the wording set out in annex IV of A/986. The proposal of the Staff Committee is that article 10 should read as follows:

"If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is, in the opinion of the Secretary-General and the Tribunal, impossible or inadvisable, the Tribunal shall order the payment to the applicant of full compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. The compensation awarded shall be fixed by the Tribunal and paid by the United Nations."

#### **Document A/1003**

##### **Fifth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions**

[Original text: English]  
[28 September 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the establishment of an administrative tribunal of the United Nations (A/986), together with the documents annexed thereto:

(a) Draft resolution of the General Assembly adopting the statute of the United Nations Tribunal (annex I);

(b) Draft resolution of the General Assembly amending regulation 23 of the provisional staff regulations (annex II);

(c) The views of the Staff Committee on the draft statute (annex IV);

(d) Report of the Secretary-General (A/91, dated 16 October 1946) on the question of an administrative tribunal, together with the annexed report of the Advisory Committee appointed by him (annex III).

2. The Advisory Committee has taken note of the expression of policy by the Secretary-General before the Fifth Committee in Paris, and through his representatives at the current session of the Committee, that such a tribunal is necessary to give employees rights equivalent to those enjoyed by many national civil servants in the courts or administrative tribunals in their



own countries. The Committee also notes that the Staff Association requested the Secretary-General to bring the matter before the fourth session of the General Assembly and has expressed a strong desire that such an administrative tribunal should be created.

3. To facilitate its consideration of the matter, the Committee has strictly confined itself to the administrative and budgetary consequences of the proposal. It has not attempted to suggest specific changes in the drafting of the statute in view of the expert advice given to the Secretary-General on these points in 1946 and the legal questions involved. In some instances, however, the Committee feels bound to point out the administrative or financial implications of the draft submitted.

4. In the first instance, the Committee would call attention to the fact that article 3 of the statute provides for election of the members of the tribunal by the International Court of Justice rather than by the General Assembly as was the case with the League of Nations Administrative Tribunal. While a majority of the expert committee in 1946 favoured election by the Court in order to ensure the non-political character of the tribunal, the Committee believes that there are many advantages in the alternative solution.

5. The Committee believes that some redrafting is required in articles 10 and 13 to ensure that any award made by the tribunal to a staff member of a participating agency shall be the financial responsibility of that agency.

6. Paragraph 3 of article 11 should, in the opinion of the Committee, grant discretionary authority to the tribunal to withhold the reasons on which a judgment is based.

7. The Committee assumes that any proposal by an organ, under the provisions of article 12, to amend the statute will be reported to the General Assembly.

8. The Committee also wishes to stress certain concepts already embodied in the draft statute which it believes to be vital to the proper functioning of such a tribunal:

(i) *Article 2:* The competence of the tribunal should be strictly limited to applications alleging non-observance of contracts or terms of appointment. The Secretary-General must be free to decide questions relating to the professional competence of a staff member, as well as questions relating to cases of serious misconduct and eventual disciplinary action to be taken on the basis of appropriate provisions of the staff regulations. The tribunal must not become a negotiating body or an arbiter standing between the Secretary-General and the staff.

(ii) *Article 2:* It is important to preserve the concept that the staff regulations and rules to be interpreted by the tribunal are those in force at the time of *alleged non-observance*.

(iii) *Article 10:* It is also important to preserve the right of the Secretary-General to state that, in a particular case, the rescinding of a decision or the effecting of a specific performance is impossible or inadvisable and to request the

tribunal to decide upon a payment of compensation, if any, for the injury sustained.

9. The Committee has considered carefully the points raised by the Staff Committee in its memorandum of 19 September 1949 (A/986, annex IV). With respect to the inclusion of applications concerning disciplinary action within the competence of the tribunal, the Advisory Committee wishes to point out that disciplinary cases involving an alleged non-observance of contract will be within the jurisdiction of the tribunal. As stated in paragraph 8 (a) above, the Committee does not believe the competence of the tribunal can be extended beyond this without unwarranted interference with the executive. Moreover, the Committee believes that the joint disciplinary committee, including members of the staff, which the Secretary-General is proposing to establish under the revised staff regulation 23 (A/986, annex II), will protect members of the staff against any arbitrary disciplinary action.

10. In respect of the Staff Committee's desire to retain the existing Appeals Board in addition to the proposed tribunal, the Advisory Committee can only state that it believes such an arrangement would be administratively cumbersome and would create confusion in that it would easily lead to conflicts of competence. Furthermore, in view of the delays which would be entailed in the double procedure for most cases, it would not be in the best interests of the staff.

11. In connexion with the estimates for the first year of operation for the tribunal, the Committee was informed that the assumption regarding the number of cases (twenty in New York and four in Geneva) was based on experience with the Appeals Board. It is difficult to evaluate assumptions on such points until the new machinery has been tried. There may be some overlapping of the existence of the Appeals Board and the tribunal until cases arising prior to 1 January 1950 have been dealt with. This should not entail extra direct expenditure in view of the fact that the same secretariat is contemplated for the two bodies and it is assumed that the tribunal would not be convened until the Appeals Board had completed the 1949 cases. The Committee wishes to call special attention to the provision of a daily allowance of \$50 for members of the tribunal. The General Assembly should decide whether such payments are to be a fee for services or a subsistence allowance as in the case of commissions and committees of the United Nations. In either alternative the rate should, as in other cases, be fixed by the Secretary-General. Subject to these reservations, the Committee agrees that \$26,370 is a reasonable estimate of the extra costs involved in the establishment of an administrative tribunal in 1950.

12. In the circumstances indicated above, the Committee has not deemed it appropriate to submit recommendations on the general policy involved, since the Fifth Committee alone is competent to make a recommendation concerning the establishment of an administrative tribunal. It is also important to decide the question of the date on which the statute should come into force, date being specified as 1 January 1950 in the draft resolution of the Assembly (A/986, annex I).

**Document A/1156**

**Twenty-eighth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the resolution adopted by the General Assembly at its 255th plenary meeting on 24 November 1949 (A/1142)**

[Original text: English]  
[28 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the report by the Secretary-General (A/C.5/355) on the financial implications for the year 1950 of the establishment of a United Nations administrative tribunal.

2. For the purpose of this examination, the Advisory Committee has had regard not only to the aforementioned report by the Secretary-General, but to the subsequent resolution (A/1142) adopted by the General Assembly at its 255th plenary meeting as resolution 351 (IV). The amendment approved by the General Assembly to article 3, paragraph 1, of the draft statute proposed by the Fifth Committee (A/1127) increased the number of members of the administrative tribunal from five to seven, and thereby altered the basis upon which the Secretary-General's estimate (A/C.5/355) had been prepared.

3. Accordingly, the Advisory Committee recommends that the estimate submitted by the Secretary-General at a figure of \$20,500 be increased to \$26,370, this sum to be included in section 1, chapter VII, of the 1950 budget estimates. The Committee's recommendation is based upon the estimate for an administrative tribunal of seven members which the Secretary-General presented in document A/986, paragraphs 12 and 13.

4. A full session of the administrative tribunal in New York is planned for 1950. In view, however, of the fact that the need for such full sessions is not likely to recur, the Committee considers that savings on the items for travel and subsistence of members may be anticipated in subsequent years.

**Document A/C.5/304**

**Communication from the President of the International Court of Justice to the Secretary-General**

[Original text: French]  
[29 September 1949]

*Note by the Secretary-General.* The Secretary-General draws the attention of the General Assembly to the following communication addressed to him by the President of the International Court of Justice:

"My attention has recently been directed to document A/986 of 21 September 1949 dealing with the establishment of an administrative tribunal. I note that the draft resolution submitted to the General Assembly as an annex to your report extends the competence of the Administrative Tribunal to staff members of the Registry of the International Court of Justice.

"I have the honour, in this connexion, to communicate to you a note in which I have set forth the reasons for which, in my view, applications received from staff members of the Registry of the International Court should not be included in the competence of the Tribunal. You will observe that this change, which can very easily be introduced, is not of such a kind as to modify the general structure of the draft.

"As the scheme for the establishment of an Administrative Tribunal has been circulated as an Assembly document, I should be obliged if you would arrange for this note and its annex to receive the same distribution."

(Signed) J. BASDEVANT

ANNEX

The draft concerning the establishment of an administrative tribunal (A/986, 21 September 1949) contains, in article 2, a provision under which the tribunal "shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations or of the Registry of the International Court of Justice, or of the terms of appointment of such staff members".

This provision reflects a proper desire that officials of the Court should enjoy jurisdictional guarantees equal to those which would be afforded to staff members of the Secretariat by the establishment of the administrative tribunal. There is, however, a constitutional obstacle to its inclusion in the statute of the tribunal proposed to be established by the General Assembly.

Article 21, paragraph 2, of the Statute of the Court provides that "the Court shall appoint its Registrar and may provide for the appointment of such other officers as may be necessary". Further, Article 30, paragraph 1, of the Statute provides in more general terms that "the Court shall frame rules for carrying out its functions".

It follows from these provisions that the Court is, as regards staff members of the Registry, vested with power to appoint, dismiss and discipline and also to frame rules for the exercise of these powers. It therefore rests with the Court to determine the jurisdictional guarantees which shall be afforded to officials of the Registry in the event of non-observance of contracts of employment.

In virtue of these provisions of the Statute, article 18, paragraph 2, of the rules of the Court provides that staff rules shall be established and shall so far as possible conform to "the provisions of the staff rules of the Secretariat of the United Nations", and that "Their adoption by the President on the proposal of the Registrar is subject to subsequent approval by the Court."

The staff rules of the Registry of the Court, adopted by the President on 10 March 1947 and approved by the Court on 14 March 1947, contain the following provision:

Article 17

"Any dispute arising between the Registrar and a member of the staff of the Registry regarding the application of these Regulations or the conditions laid down in the letter of appointment

may be submitted, either by the Registrar or by the person concerned, to the Court for settlement according to the procedure which the Court may prescribe."

Staff members of the Registry thus already have a complete jurisdictional guarantee, even wider than that which they would enjoy if the competence of the administrative tribunal were extended to their applications.

It should be observed that if the competence of the Court is exercised in this matter no expenditure is involved, whereas examination by the administrative tribunal of an application received from a staff member of the Registry would involve costs of session chargeable to the United Nations.

The conclusion follows that the statute of the administrative tribunal should not confer on that tribunal competence to consider applications presented by staff members of the Registry, since the framing of rules in this matter lies with the Court, and the latter has in fact framed suitable rules in this regard.

It goes without saying that as soon as the statute of the administrative tribunal is established, the President of the Court, in accordance with article 18 of the Court's rules, will enquire whether and what amendment should be made to article 17 of the staff rules of the Registry to bring its provisions regarding the jurisdictional guarantees accorded to staff members of the Registry as far as possible into conformity with the guarantees which the establishment of the United Nations administrative tribunal will have secured to staff members of the Secretariat of the United Nations.

It should be noted that if disputes relating to pensions are brought within the competence of the administrative tribunal, the Court will certainly approve that those of its officials who are members of the Joint Staff Pension Scheme of the United Nations shall in this respect be amenable to the jurisdiction of the tribunal.

## Document A/C.5/355

### Report by the Secretary-General

[Original text: English]  
[18 November 1949]

#### I. ESTABLISHMENT OF AN ADMINISTRATIVE TRIBUNAL

1. At its 214th meeting (2 November 1949), the Fifth Committee decided to amend article 3 (paragraph 1) of the draft statute of a United Nations administrative tribunal to allow for a tribunal composed of five members instead of seven.

2. This decision necessitates changes in the provisional estimates of expenditure for 1950, which were set out in paragraph 13 of the report of the Secretary-General (A/986).

3. The premises in paragraphs 12 and 13 of document A/986, upon which the original estimates were based, remain unchanged; the conclusions in paragraph 12 (e) must, however, be modified. An extended period for the 1950 New York session of the tribunal should be allowed to enable a single group only to consider the twenty cases envisaged. (The original estimates allowed

for twenty working days only for the consideration of actual cases, through the concurrent sessions of two groups.)

4. Savings on the original estimates would result from decrease in requirements for travel, subsistence and local transportation. The revised estimates now submitted cover the following provisions:

#### New York session

- (a) Travel costs for five members;
- (b) Subsistence costs for five members during discussion of rules of procedure (five working days);
- (c) Subsistence cost for three members during a tribunal session for the hearing of twenty cases (forty working days: fifty-six days in all).

#### Geneva session

- (a) Travel costs for three members;
- (b) Subsistence costs for three members during a tribunal session for the hearing of four cases (eight working days: ten days in all).

5. The additional budgetary cost of the tribunal in 1950 is accordingly estimated at \$20,500, itemized as follows:

(a) Travel of members .....	\$ 7,200
(b) Subsistence of members .....	12,400
(c) Local transportation .....	900
	TOTAL 20,500

The estimates should be included in part I, section 1, of the budget for 1950 under a new chapter VII.

6. The above estimates are based on the assumption that members of the administrative tribunal will receive a \$50 daily allowance, which would be reduced while they are in actual travel status in accordance with normal regulations.

#### II. UNITED NATIONS POSTAL ADMINISTRATION

1. The General Assembly adopted at its 231st plenary meeting on 21 October 1949 a resolution (342 (IV)) proposed by the Fifth Committee regarding the organization of the United Nations Postal Administration. The resolution, resulting from a discussion in the Fifth Committee during its 186th, 187th and 188th meetings, authorizes the Secretary-General "to continue the preparation of necessary arrangements for the establishment of the United Nations Postal Administration, and requests the Secretary-General to submit a new report to the General Assembly not later than the beginning of the fifth regular session".

2. It is estimated that for this purpose an additional credit of \$10,000 will be required for 1950 in order to enable the Secretary-General to seek the advice of experts on questions of equipment, organization, and relationship that should exist between the United Nations Postal Administration and the postal administration of the United States of America.

3. This estimate should be included in part III, section 15, chapter I of the budget for 1950.

4. Revenue from contributions under the Staff Assessment Plan in respect of consultants' fees, which are calculated on a gross basis, is estimated at \$1,600.

### III. RECAPITULATION

The following schedule shows the additional credits requested:

#### PART I. SESSIONS OF THE GENERAL ASSEMBLY, THE COUNCILS, COMMISSIONS AND COMMITTEES

##### Section 1. The General Assembly, Commissions and Committees

Chapter VII. United Nations Administrative Tribunal .....	\$ 20,500
	\$
(i) Travel of members .....	7,200
(ii) Subsistence of members .....	12,400
(iii) Local transportation.....	900
	20,500

#### PART III. HEADQUARTERS, NEW YORK

##### Section 15. Department of Conference and General Services .....

Chapter I. Salaries and wages	
(ii) Consultants .....	10,000
	30,500

#### Document A/C.5/362

##### Letter dated 28 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee

[Original text: English]  
[28 November 1949]

The General Assembly, at its 255th plenary meeting held on 24 November 1949, adopted, on the report of the Fifth Committee (A/1127), a resolution establishing a United Nations Administrative Tribunal, together with the Statute of the Tribunal.

According to the terms of the resolution, the Tribunal is to come into force on 1 January 1950. Article 3 of the Statute provides:

"1. The Tribunal shall be composed of seven members, no two of whom may be nationals of the same State . . .

"2. The members shall be appointed by the General Assembly for three years and they may be re-appointed; provided, however, that of the members initially appointed, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years . . ."

In accordance with the procedure referred to in the report of the Fifth Committee (A/1127, paragraph 10), relating to the method of appointment of members of the Tribunal, I hereby request you to bring this matter to the attention of the Fifth Committee and to arrange for the Committee to make its recommendations to the General Assembly on proposed members of the Tribunal, and the length of the terms of office to be assigned to each proposed member, as provided in paragraph 2 of article 3 of the Statute.

(Signed) Carlos P. RÓMULO

#### Document A/C.5/L.4/Rev.1 and Corr.1

##### Draft statute of a United Nations Admin- istrative Tribunal with proposed amend- ments

[Original text: English/French/Russian]  
[4 October 1949]

This paper is submitted by the Secretary-General to show the modifications in the various articles of the draft statute of the United Nations

Administrative Tribunal which result from amendments proposed by the delegations, the Advisory Committee on Administrative and Budgetary Questions and the drafting suggestions made by the Staff Committee.

For the convenience of the Committee, the articles of the draft statute (as in document A/986, annex I) are reproduced in sequence—the proposed amendments to each article follow immediately the text of the article to which they refer.

##### Proposed by the delegation of the Union of Soviet Socialist Republics

Replace the title "Administrative Tribunal" by "Staff Claims Board", and make the appropriate alterations in the articles of the draft statute.

#### Article 1

A tribunal is established by the present Statute to be known as the United Nations Administrative Tribunal.

#### Article 2

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations (or of the Registry of the International Court of Justice) or of the terms of appointment of such staff members. The words "contracts" and "terms of appointment" include all pertinent regulations and rules in force at the time of alleged non-observance, including the staff pension regulations.

2. The Tribunal shall be open:

(a) To any staff member of the Secretariat of the United Nations (or of the Registry of the International Court of Justice) even after his employment has ceased, and to any person who has succeeded to the staff member's rights on his death;

(b) To any other person who can show that he is entitled to rights under any contract or terms of appointment including the provisions of staff regulations and rules upon which the staff member could have relied.

3. In the event of a dispute as to whether the Tribunal has competence, the matter shall be settled by the decision of the Tribunal.

4. The Tribunal shall not be competent, however, to deal with any applications where the cause of complaint arose prior to 1 January 1950.

#### AMENDMENTS PROPOSED TO ARTICLE 2

##### Proposed by the International Court of Justice

The proposal of the International Court of Justice (A/C.5/304) has the effect of deleting the words "or of the Registry of the International Court of Justice" both in paragraph 1 and in paragraph 2 (a) of the article.

##### Proposed by the delegation of the United States of America

Add new paragraph 5 to read:

"Nothing in this Statute shall be construed in any way as a limitation on the authority of the

General Assembly or of the Secretary-General acting on instructions of the General Assembly to alter at any time the rules and regulations of the Organization including, but not limited to, the authority to reduce salaries, allowances and other benefits to which staff members may have been entitled."

*Proposed by the delegation of Poland*

Paragraph 4 to read:

"The tribunal shall be competent to deal with any application which was not disposed of by the Appeals Board prior to 1 January 1950."

*Draft suggested by the Staff Committee*

Paragraph 1 to read:

"The Tribunal shall be competent:

"(a) To hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations (or of the Registry of the International Court of Justice) or of the terms of appointment of such staff members. The words "contracts" and "terms of appointment" include all pertinent regulations and rules in force at the time of the alleged non-observance, including staff pension regulations. The words "staff members" include any other person entitled to make an application to the Administrative Tribunal under the provisions of the present Statute.

"(b) To hear and pass judgment upon applications concerning a disciplinary action."

*New article proposed by the delegation of New Zealand to follow article 2*

"The Tribunal and the Appeals Board shall be competent to give advisory opinions at the request of the Secretary-General or at the request of the Staff Committee with the consent of the Secretary General."

*New article suggested by the Staff Committee to follow article 2*

"The Tribunal shall be competent to give advisory opinions at the request of the Secretary-General or the Staff Committee."

*Article 3*

1. The Tribunal shall be composed of seven members of different nationalities, of whom only three shall sit in any particular case.

2. The members shall be elected by the International Court of Justice for three years, and they may be re-elected; provided, however, that of the members elected at the first election, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member elected to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term.

3. The Tribunal shall elect its President and two Vice-Presidents from among the members.

4. The Secretary-General shall provide the Tribunal with an Executive Secretary and such other staff as may be considered necessary.

5. No member of the Tribunal can be dismissed unless in the unanimous opinion of the

other members he is unsuited for further service.

6. In case of a resignation of a member of the Tribunal, the resignation shall be addressed to the President of the Tribunal for transmission to the Secretary-General. This last notification makes the place vacant.

PROPOSED AMENDMENTS TO ARTICLE 3

*Proposed by the Advisory Committee*

Paragraph 2 to read:

"The members shall be elected by the General Assembly for three years."

*Proposed by the delegation of the Netherlands*

The members of the Administrative Tribunal should be referred to as judges and not as members.

In paragraph 4 substitute "Registrar" for "Executive Secretary".

*Proposed by the delegation of the United States of America*

Add to paragraph 1:

"In the choice of members of the Tribunal, administrative training and experience shall be recognized on a par with legal training and experience and judicial service."

Paragraph 5 to read:

"No member of the Tribunal can be dismissed unless by a two-thirds majority the General Assembly shall rule that he is unsuited for further service."

*Proposed by the delegation of the Philippines*

Paragraph 1 to read:

"Unless otherwise provided, the Tribunal shall be composed of three members of different nationalities."

Paragraph 2 to read:

"The members shall be elected by the International Court of Justice for three years, and may be re-elected."

Paragraph 3 to read:

"The Tribunal shall elect its President from among the members."

*Proposed by the delegation of Poland*

Paragraph 2 to read:

"The members shall be elected by the General Assembly in plenary session after nominations have been acted upon in the Fifth Committee."

*Article 4*

The Tribunal shall hold ordinary sessions at dates to be fixed by its rules, subject to there being cases on its list which, in the opinion of the President, justify holding the session. Extraordinary sessions may be convoked by the President when required by the cases on the list.

*Article 5*

1. The Secretary-General of the United Nations shall make the administrative arrange-

ments necessary for the functioning of the Tribunal.

2. The expenses of the Tribunal shall be borne by the United Nations.

#### Article 6

1. Subject to the provisions of the present Statute, the Tribunal shall establish its rules and may amend them from time to time.

2. The rules shall include provisions concerning:

(a) Election of the President and Vice-President;

(b) Composition of the Tribunal for its sessions;

(c) Presentation of applications and the procedure to be followed in respect to them;

(d) Intervention by persons to whom the Tribunal is open under paragraph 2 of article 2, whose rights may be affected by the judgment;

(e) Hearing, for purposes of information, of persons to whom the Tribunal is open under paragraph 2 of article 2, even though they are not parties to the case; and generally

(f) Other matters relating to the functioning of the Tribunal.

#### PROPOSED AMENDMENTS TO ARTICLE 6

*Proposed by the delegation of the Philippines*

Paragraph 2 (a) to read:

"Election of the President".

#### Article 7

1. An application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted the means of redress available to him under applicable staff regulations and rules.

2. Where the Administration has not notified to the person concerned a decision on a claim within sixty days after the claim was made to the Administration in writing, an application shall be receivable in the same manner as an application against a final decision.

3. Except as the Tribunal may in a particular case decide otherwise, an application shall not be receivable unless it is filed within ninety days after the notification to the person concerned of the decision contested or, if the decision affects a class of staff members, within ninety days after the date of its publication. If the decision contested was notified to the person concerned or published before the date of announcement of the first session of the Tribunal the period of ninety days shall begin to run from that date; except that, if the estate of a deceased staff member or the trustee of a staff member who is not in a position to handle his own affairs makes application on behalf of such staff member, the period for filing an application shall be one year instead of ninety days.

4. The filing of an application shall not have the effect of suspending the execution of the decision contested.

#### PROPOSED AMENDMENTS TO ARTICLE 7

*Proposed by the delegation of Belgium*

Substitute the following text for article 7:

"1. An application shall not be receivable unless the person concerned has previously submitted the dispute to the Appeals Board and the latter has communicated its opinion to the Secretary-General.

"2. In the event of the Board's recommendations being favourable to the application submitted to it, and in so far as this is the case, an application to the Tribunal shall be receivable if the Secretary-General has:

"(a) Rejected the Board's recommendations;

"(b) Failed to take any action within the thirty days following the communication of the Board's opinion; or

"(c) Failed to carry out the Board's recommendations within the thirty days following the communication of the opinion.

"3. In the event of the recommendations contained in the Board's opinion being unfavourable to the applicant, and in so far as this is the case, the application shall be receivable, unless the Board unanimously considers that it is frivolous.

"4. An application shall not be receivable unless it is filed within ninety days reckoned from the respective dates and periods referred to in paragraph 2 above, or within ninety days reckoned from the date of the communication of the Board's opinion containing recommendations unfavourable to the applicant. If the circumstance rendering the application receivable by the Tribunal, pursuant to paragraphs 2 and 3 above, is anterior to the date of announcement of the first session of the Tribunal, the time limit of ninety days shall begin to run from that date. Nevertheless, the said time limit on his behalf shall be extended to one year if the heirs of a deceased staff member or the trustee of a staff member who is not in a position to manage his own affairs, file the application in the name of the said staff member.

"5. In any particular case the Tribunal may decide to suspend the provisions regarding time limits.

"6. The filing of an application shall not have the effect of suspending the execution of the decision contested. If, in the opinion of the Chairman of the Tribunal, execution of the decision would involve a grave and unjustified injury he shall be entitled at any time to order the execution of such a decision to be suspended."

*Note:* In connexion with the above amendment the Belgian delegation makes the following comment:

This amendment follows the general lines of the Staff Committee's proposals in paragraph 14 of its memorandum (A/986, annex IV). The wording has been made more precise. The clause "If the decision contested was notified to the staff member or published before the date of announcement of the first session of the Tribunal . . .", which appears in paragraph 4 of the Staff Committee's draft, has been omitted; under the terms of the present amendment the time limits begin to run not from the original administrative

decision, but from the Secretary-General's positive or negative decision on the Appeals Board's recommendations.

*Proposed by the delegation of the Netherlands*

Paragraph 1 to read:

"An application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted *all other* means of redress available to him under applicable staff regulations and rules."

*Proposed by the delegation of the Philippines*

Paragraph 1 to read:

"An application shall not be receivable unless *the staff member has brought his case before the Appeals Board under the applicable staff regulations and rules and the Board has given a recommendation on it.*"

*Proposed by the delegation of New Zealand*

Supports amendment proposed by the Staff Committee of article 7, paragraphs 1 to 4, quoted below.

*Proposed by the delegation of Poland*

Add new paragraph 5 to read:

"Applications may be filed in any of the five official languages of the United Nations."

*Draft suggested by the Staff Committee*

Paragraph 1 to read:

"An application shall not be receivable unless the Staff member has brought his case before the Appeals Board under the applicable staff regulations and rules and the Board has given a recommendation on it."

Paragraph 2 to read:

"In the event and to the extent that the Board has supported the appeal of the applicant, the application shall be receivable, if the Secretary-General has:

"(a) Rejected the Board's recommendation;

"(b) Failed to take any action within thirty days of the Board's recommendation; or

"(c) Failed to carry out the Board's recommendation within thirty days of accepting it."

Paragraph 3 to read:

"In the event and to the extent that the Board's recommendation has rejected the appeal of the applicant, the application shall be receivable unless the Board finds unanimously that the application is frivolous."

Paragraph 4 to read:

"An application shall not be receivable unless it is filed within ninety days of the respective dates and periods referred to in paragraph 2 above; within ninety days of the Board's recommendation which rejected the appeal of the applicant, without prejudice to the restriction referred to in paragraph 3 above; or if the administrative decision contested affects a group of staff members, within ninety days after the date of its publication. If the decision contested was notified to the staff member or published before the date of announcement of the first session of the

Tribunal, the period of ninety days shall begin to run from that date; except that, if the estate of a deceased staff member or the trustee of a staff member who is not in a position to handle his own affairs makes application on behalf of such staff member, the period for filing an application shall be one year instead of ninety days."

Paragraph 5 to read:

"In any particular case, the Tribunal may decide to suspend the provisions regarding time-limits."

Paragraph 6 to read:

"The filing of an application shall not have the effect of suspending the execution of the decision contested. The President of the Tribunal shall have the power, in case of undue hardship, at any time to order the suspension of such execution at the direct request of the staff member."

### *Article 8*

1. No action shall be taken by the Tribunal upon an application unless the applicant deposits with the administration concerned at the time of the application, an amount equivalent to such proportion of his annual salary, not to exceed 2 per cent, as shall be fixed by the Tribunal in its Rules.

2. The Tribunal in rendering judgment shall order the refund of the deposit to the applicant unless it finds that the application was frivolous.

### PROPOSED AMENDMENTS TO ARTICLE 8

*Proposed by the delegation of the Philippines*

Delete.

*Proposed by the delegation of New Zealand*

Delete.

*Proposed by the delegation of the United States of America*

In paragraph 1 substitute "1 per cent" for "2 per cent".

*Suggested by the Staff Committee.*

Delete.

### *Article 9*

The Tribunal shall decide in each case as to the extent to which the oral proceedings shall be held in public or in private.

### *Article 10*

If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is, in the opinion of the Secretary-General, impossible or inadvisable, the Tribunal shall order the payment to the applicant of compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations.

PROPOSED AMENDMENTS TO ARTICLE 10

*Proposed by the Advisory Committee*

The last sentence to read:

"In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations or the specialized agency participating under article 13."

*Proposed by the delegation of the United States of America*

The text of article 10 to be replaced by the following:

"If the Tribunal finds that the application is well founded, it may order the payment to the applicant of compensation for the injury sustained, the amount awarded shall be fixed by the Tribunal and paid by the United Nations."

*Article 11*

1. The Tribunal shall take all decisions by a majority vote.
2. The judgments shall be final and without appeal.
3. The judgments shall state the reasons on which they are based.
4. The judgments shall be drawn up in two originals, which shall be deposited in the archives of the Secretariat of the United Nations.
5. A copy of the judgment shall be communicated to each of the parties in the case. Copies shall also be made available on request to interested persons.

PROPOSED AMENDMENTS TO ARTICLE 11

*Proposed by the delegation of Poland*

Paragraph 4 to read:

"The judgments shall be drawn up, in any of the five official languages of the United Nations, in two originals, which shall be deposited in the archives of the Secretariat of the United Nations."

*Article 12*

The Statute may be amended by the General Assembly or such other organ of the United Nations as the General Assembly may designate.

PROPOSED AMENDMENTS TO ARTICLE 12

*Proposed by the delegation of the Philippines*

"The Statute may be amended by a majority vote of the General Assembly or such other organ of the United Nations as the General Assembly may designate."

*Article 13*

The competence of the Tribunal may be extended to any specialized agency brought into relationship with the United Nations in accordance with the provisions of Articles 57 and 63 of the Charter upon the terms established by a special agreement to be made with each such agency by the Secretary-General of the United Nations. Each such special agreement shall provide that the agency concerned shall be bound by the judgments of the Tribunal, and shall include,

*inter alia*, provisions concerning the agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal.

PROPOSED AMENDMENTS TO ARTICLE 13

*Proposed by the Advisory Committee*

The last sentence should read:

"Each such special agreement shall provide that the agency concerned shall be bound by the judgments of the Tribunal, shall be responsible for the payment of any compensation awarded by the Tribunal in respect of a staff member of that agency, and shall include *inter alia* provisions concerning the agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal."

AMENDMENT OF REGULATION 23 OF THE PROVISIONAL STAFF REGULATIONS

After consideration of the views expressed during the course of the committee discussion on the establishment of an administrative tribunal, the Secretary-General proposes the following re-drafting of the resolution of the General Assembly in annex II of document A/986 pertaining to provisional staff regulation 23.

*The General Assembly*

*Resolves* that provisional staff regulation 23 shall be revised as of 1 January 1950, to read as follows:

(a) An Administrative Tribunal shall be established to hear and pass judgment upon application from staff members alleging non-observance of their contracts of employment or terms of appointment.

(b) The Secretary-General shall establish administrative machinery to advise him on cases involving disciplinary action or on any claim by a staff member alleging that he has been subjected to an administrative decision which is not in conformity with his contract of employment or terms of appointment, including applicable staff rules and regulations. This machinery shall provide for staff participation.

*Amendment to provisional staff regulation 23 proposed by the delegation of Belgium*

(a) The Secretary-General shall establish a Joint Disciplinary Committee with participation of the staff. The Committee shall be required to submit recommendations to the Secretary-General before disciplinary action is taken against a staff member.

(b) The Secretary-General shall establish a Joint Appeals Board with participation of the staff. This Board shall be required to submit to the Secretary-General recommendations concerning appeals by staff members against administrative decisions affecting the execution of their appointment contracts or conditions of employment, or against disciplinary measures.

(c) An Administrative Tribunal shall be established to take cognizance of applications made by staff members with respect to the non-observance of their conditions of employment and to give decisions on such applications.



*Note:* In connexion with the above amendment the Belgian delegation makes the following comment:

It would appear desirable to clarify the present terms of regulation 23 of the staff regulations, with respect to the guarantees given to staff members, and to specify the three bodies to be established for this purpose; namely, the joint body to be consulted before disciplinary action is taken, the joint body formulating opinions on appeals against breaches of contracts of employment and against disciplinary measures, and the Administrative Tribunal.

Paragraph (c) reproduces word for word the text of paragraph (a) of the Secretary-General's draft resolution (A/986, annex II). Paragraph (a) is based on paragraph (b) of the Secretary-General's resolution.

### **Document A/C.5/L.4/Rev.2**

#### **Draft statute of a United Nations administrative tribunal with proposed amendments**

[*Original text: English*]  
[31 October 1949]

1. After consideration of the views exposed by various delegations in the course of the recent discussion of this subject in the Fifth Committee and as a result of further consultations that have taken place in the meantime with representatives of the Staff Committee, the Secretary-General wishes to propose a number of revisions in the draft statute and resolution amending provisional staff regulation 23 which originally appeared as annexes I and II, respectively, of document A/986. The text of the draft statute and resolution as now proposed by the Secretary-General is presented below, with changes from the text, as it appeared in document A/986, italicized for easy reference.

2. The Secretary-General has been informed by the Staff Committee that adoption of the statute and of provisional staff regulation 23 in this revised form would be entirely acceptable from the staff point of view.

3. Also for the purpose of easy reference, all amendments to the original text (A/986, annexes I and II) which have been proposed by delegations, as well as by the Advisory Committee on Administrative and Budgetary Questions and the International Court of Justice, are shown below the relevant articles. It will be noted that the revisions proposed by the Secretary-General incorporate, either wholly or in large part, certain of the amendments which various delegations have presented. The Secretary-General has no objection to some of the other amendments that have been proposed, including those recommended by the Advisory Committee and the International Court of Justice, if the Fifth Committee so concurs.

4. It is suggested that this paper might usefully serve as the basic working document in connexion with further Fifth Committee discussion of the question of establishing an administrative tribunal.

### *Article 1*

A tribunal is established by the present Statute to be known as the United Nations Administrative Tribunal.

#### AMENDMENT PROPOSED

*By the Union of Soviet Socialist Republics:*

Replace the title "Administrative Tribunal" by "*Staff Claims Board*", and make the appropriate alterations in the articles of the draft statute.

### *Article 2*

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of staff members of the Secretariat of the United Nations or of the Registry of the International Court of Justice or of the terms of appointment of such staff members. The words "contracts" and "terms of appointment" include all pertinent regulations and rules in force at the time of alleged non-observance, including the staff pension regulations.

2. The Tribunal shall be open:

(a) To any staff member of the Secretariat of the United Nations or of the Registry of the International Court of Justice even after his employment has ceased, and to any person who has succeeded to the staff member's rights on his death;

(b) To any other person who can show that he is entitled to rights under any contracts or terms of appointment including the provisions of staff regulations and rules upon which the staff member could have relied.

3. In the event of a dispute as to whether the Tribunal has competence, the matter shall be settled by the decision of the Tribunal.

4. The Tribunal shall not be competent, however, to deal with any applications where the cause of complaint arose prior to 1 January 1950:

5. *The Tribunal shall be competent to give advisory opinions at the request of the Secretary-General or at the request of the Staff Committee with the consent of the Secretary-General.*

#### AMENDMENTS PROPOSED

*By International Court of Justice:*

The proposal of the International Court of Justice (A/C.5/304) has the effect of deleting the words "or of the Registry of the International Court of Justice" both in paragraph 1 and in paragraph 2 (a) of the article.

*By United States of America:*

Add new paragraph to read:

"Nothing in this Statute shall be construed in any way as a limitation on the authority of the General Assembly or of the Secretary-General acting on instructions of the General Assembly to alter at any time the rules and regulations of the Organization including, but not limited to, the authority to reduce salaries, allowances and other benefits to which staff members may have been entitled."

*By Poland:*

Paragraph 4 to read:

"The tribunal shall be competent to deal with any application which was not disposed of by the Appeals Board prior to 1 January 1950."

*By New Zealand:*

New article to follow article 2:

"The Tribunal and the Appeals Board shall be competent to give advisory opinions at the request of the Secretary-General or at the request of the Staff Committee with the consent of the Secretary-General."

### Article 3

1. The Tribunal shall be composed of seven members of different nationalities, of whom only three shall sit in any particular case.

2. The members shall be elected by the International Court of Justice for three years, and they may be re-elected; provided, however, that of the members elected at the first election, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member elected to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term.

3. The Tribunal shall elect its President and two Vice-Presidents from among the members.

4. The Secretary-General shall provide the Tribunal with an Executive Secretary and such other staff as may be considered necessary.

5. No member of the Tribunal can be dismissed unless in the unanimous opinion of the other members he is unsuited for further service.

6. In case of a resignation of a member of the Tribunal, the resignation shall be addressed to the President of the Tribunal for transmission to the Secretary-General. This last notification makes the place vacant.

### AMENDMENTS PROPOSED

*By the Advisory Committee:*

Paragraph 2 to read: "The members shall be elected by the General Assembly for three years."

*By the Netherlands:*

"The members of the Administrative Tribunal should be referred to as judges and not as members."

Paragraph 4: Substitute "Registrar" for "Executive Secretary".

*By United States of America:*

Add to paragraph 1: "In the choice of members of the Tribunal, administrative training and experience shall be recognized on a par with legal training and experience and judicial service."

Paragraph 5 to read: "No member of the Tribunal can be dismissed unless by a two-thirds majority the General Assembly shall rule that he is unsuited for further service."

*By the Philippines:*

Paragraph 1 to read: "Unless otherwise provided, the Tribunal shall be composed of three members of different nationalities."

Paragraph 2 to read: "The members shall be elected by the International Court of Justice for three years, and may be re-elected."

Paragraph 3 to read: "The Tribunal shall elect its President from among the members."

*By Poland:*

Paragraph 2 to read: "The members shall be elected by the General Assembly in plenary session after nominations have been acted upon in the Fifth Committee."

### Article 4

The Tribunal shall hold ordinary sessions at dates to be fixed by its rules, subject to there being cases on its list which, in the opinion of the President, justify holding the session. Extraordinary sessions may be convoked by the President when required by the cases on the list.

### AMENDMENT PROPOSED

None.

### Article 5

1. The Secretary-General of the United Nations shall make the administrative arrangements necessary for the functioning of the Tribunal.

2. The expenses of the Tribunal shall be borne by the United Nations.

### AMENDMENT PROPOSED

None.

### Article 6

1. Subject to the provisions of the present Statute, the Tribunal shall establish its rules and may amend them from time to time.

2. The rules shall include provisions concerning:

(a) Election of the President and Vice-President;

(b) Composition of the Tribunal for its sessions;

(c) Presentation of applications and the procedure to be followed in respect to them;

(d) Intervention by persons to whom the Tribunal is open under paragraph 2 of article 2, whose rights may be affected by the judgment;

(e) Hearing, for purposes of information, of persons to whom the Tribunal is open under paragraph 2 of article 2, even though they are not parties to the case; and generally

(f) Other matters relating to the functioning of the Tribunal.

### AMENDMENT PROPOSED

*By the Philippines:*

Paragraph 2 (a) to read: "Election of the President."

### Article 7

1. An application shall not be receivable unless the person concerned has previously submitted the dispute to the joint appeals body provided for in the staff regulations and the latter has communicated its opinion to the Secretary-General, except where the Secretary-

General and the applicant have agreed to submit the application directly to the Administrative Tribunal.

2. In the event of the joint body's recommendations being favourable to the application submitted to it, and in so far as this is the case, an application to the Tribunal shall be receivable if the Secretary-General has:

(a) Rejected the recommendations;

(b) Failed to take any action within the thirty days following the communication of the opinion; or

(c) Failed to carry out the recommendations within the thirty days following the communication of the opinion.

3. In the event of the recommendations contained in the joint body's opinion being unfavourable to the applicant, and in so far as this is the case, the application shall be receivable, unless the joint body unanimously considers that it is frivolous.

4. An application shall not be receivable unless it is filed within ninety days reckoned from the date of the communication of the joint body's opinion containing recommendations unfavourable to the applicant. If the circumstance rendering the application receivable by the Tribunal, pursuant to paragraphs 2 and 3 above, is anterior to the date of announcement of the first session of the Tribunal, the time limit of ninety days shall begin to run from that date. Nevertheless, the said time limit on his behalf shall be extended to one year if the heirs of a deceased staff member or the trustee of a staff member who is not in a position to manage his own affairs, files the application in the name of the said staff member.

5. In any particular case the Tribunal may decide to suspend the provisions regarding time limits.

6. The filing of an application shall not have the effect of suspending the execution of the decision contested. If, in the opinion of the Chairman of the Tribunal, execution of the decision would involve a grave and unjustified injury, he shall be entitled at any time to order the execution of such a decision to be suspended.

#### AMENDMENTS PROPOSED

##### By Belgium:

Substitute the following text for article 7:

"1. An application shall not be receivable unless the person concerned has previously submitted the dispute to the Appeals Board and the latter has communicated its opinion to the Secretary-General.

"2. In the event of the Board's recommendations being favourable to the application submitted to it, and in so far as this is the case, an application to the Tribunal shall be receivable if the Secretary-General has:

"(a) Rejected the Board's recommendations;

"(b) Failed to take any action within the thirty days following the communication of the Board's opinion; or

"(c) Failed to carry out the Board's recommendations within the thirty days following the communication of the opinion.

"3. In the event of the recommendations contained in the Board's opinion being unfavourable to the applicant, and in so far as this is the case, the application shall be receivable, unless the Board unanimously considers that it is frivolous.

"4. An application shall not be receivable unless it is filed within ninety days reckoned from the respective dates and periods referred to in paragraph 2 above, or within ninety days reckoned from the date of the communication of the Board's opinion containing recommendations unfavourable to the applicant. If the circumstances rendering the application receivable by the Tribunal, pursuant to paragraphs 2 and 3 above, is anterior to the date of announcement of the first session of the Tribunal, the time limit of ninety days shall begin to run from that date. Nevertheless the said time limit on his behalf shall be extended to one year if the heirs of a deceased staff member or the trustee of a staff member who is not in a position to manage his own affairs, files the application in the name of the said staff member.

"5. In any particular case the Tribunal may decide to suspend the provisions regarding time limits.

"6. The filing of an application shall not have the effect of suspending the execution of the decision contested. If, in the opinion of the Chairman of the Tribunal, execution of the decision would involve a grave and unjustified injury he shall be entitled at any time to order the execution of such a decision to be suspended."

*Note:* In connexion with the above amendment the Belgian delegation makes the following comment:

This amendment follows the general lines of the Staff Committee's proposals in section 14 of its memorandum (A/986, annex IV). The wording has been made more precise. The clause "If the decision contested was notified to the staff member or published before the date of announcement of the first session of the Tribunal . . .", which appears in paragraph 4 of the Staff Committee's draft, has been omitted; under the terms of the present amendment the time limits begin to run not from the original administrative decision, but from the Secretary-General's positive or negative decision on the Appeals Board's recommendations.

##### By the Netherlands:

Paragraph 1 to read: "An application shall not be receivable unless the decision contested was final, and unless the person concerned has exhausted all *other* means of redress available to him under applicable staff regulations and rules."

##### By the Philippines:

Paragraph 1 to read: "An application shall not be receivable unless the staff member has brought his case before the Appeals Board under the applicable staff regulations and rules and the Board has given a recommendation on it."

##### By New Zealand:

"1. An application shall not be receivable unless the staff member has brought his case before the Appeals Board under the applicable staff regulations and rules and the Board has given a recommendation on it."

"2. In the event and to the extent that the Board has supported the appeal of the applicant, the application shall be receivable, if the Secretary-General has:

"(a) Rejected the Board's recommendation;

"(b) Failed to take any action within thirty days of the Board's recommendation; or

"(c) Failed to carry out the Board's recommendation within thirty days of accepting it.

"3. In the event and to the extent that the Board's recommendation has rejected the appeal of the applicant, the application shall be receivable unless the Board finds unanimously that the application is frivolous."

"4. An application shall not be receivable unless it is filed within ninety days of the respective dates and periods referred to in paragraph 2 above; within ninety days of the Board's recommendation which rejected the appeal of the applicant, without prejudice to the restriction referred to in paragraph 3 above; or if the administrative decision contested affects a group of staff members, within ninety days after the date of its publication. If the decision contested was notified to the staff member or published before the date of announcement of the first session of the Tribunal, the period of ninety days shall begin to run from that date; except that, if the estate of a deceased staff member or the trustee of a staff member who is not in a position to handle his own affairs makes application on behalf of such staff member, the period for filing an application shall be one year instead of ninety days."

*By Poland:*

Add new paragraph to read: "Applications may be filed in any of the five official languages of the United Nations."

#### Article 8

(It is proposed that the original article 8 regarding deposits by applicants be deleted; if this is accepted the following articles would be re-numbered appropriately.)

#### AMENDMENTS PROPOSED

*By United States of America:*

"1. No action shall be taken by the Tribunal upon an application unless the applicant deposits with the administration concerned at the time of the application, an amount equivalent to such proportion of his annual salary, not to exceed one per cent, as shall be fixed by the Tribunal in its rules.

"2. The Tribunal in rendering judgment shall order the refund of the deposit to the applicant unless it finds that the application was frivolous."

*By New Zealand and the Philippines:*

Both propose the deletion of article 8.

#### Article 9

The Tribunal shall decide in each case as to the extent to which the oral proceedings shall be held in public or in private.

#### AMENDMENT PROPOSED

None.

#### Article 10

If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if such rescinding or specific performance is, in the opinion of the Secretary-General, impossible or inadvisable, the Tribunal shall order the payment to the applicant of compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations *or, as appropriate, by the specialized agency participating under article 13.*

#### AMENDMENTS PROPOSED

*The Advisory Committee's* recommendation regarding this article has been incorporated in the Secretary-General's proposal.

*By United States of America:*

The text of article 10 to be replaced by the following:

"If the Tribunal finds that the application is well founded, it may order the payment to the applicant of compensation for the injury sustained; the amount awarded shall be fixed by the Tribunal and paid by the United Nations."

#### Article 11

1. The Tribunal shall take all decisions by a majority vote.

2. The judgments shall be final and without appeal.

3. The judgments shall state the reasons on which they are based.

4. The judgments shall be drawn up in two originals, which shall be deposited in the archives of the Secretariat of the United Nations.

5. A copy of the judgment shall be communicated to each of the parties in the case. Copies shall also be made available on request to interested persons.

#### AMENDMENT PROPOSED

*By Poland:*

Paragraph 4 to read:

"The judgments shall be drawn up, *in any of the five official languages of the United Nations*, in two originals, which shall be deposited in the archives of the Secretariat of the United Nations."

#### Article 12

The Statute may be amended by the General Assembly or such other organ of the United Nations as the General Assembly may designate.

#### AMENDMENT PROPOSED

*By the Philippines:*

"The Statute may be amended by a *majority vote* of the General Assembly or such other organ of the United Nations as the General Assembly may designate."

#### Article 13

The competence of the Tribunal may be extended to any specialized agency brought into re-

lationship with the United Nations in accordance with the provisions of Articles 57 and 63 of the Charter upon the terms established by a special agreement to be made with each such agency by the Secretary-General of the United Nations. Each such special agreement shall provide that the agency concerned shall be bound by the judgments of the Tribunal, *shall be responsible for the payment of any compensation awarded by the Tribunal in respect of a staff member of that agency* and shall include, *inter alia*, provisions concerning the agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal.

#### AMENDMENT PROPOSED

The Advisory Committee's recommendation regarding this article has been incorporated in the Secretary-General's proposal.

#### AMENDMENT OF REGULATION 23 OF THE PROVISIONAL STAFF REGULATIONS

Also after reconsideration, the Secretary-General proposes the following redrafting of the draft resolution amending provisional staff regulation 23, which was originally submitted in annex II of document A/986.

*"The General Assembly*

*"Resolves that provisional staff regulation 23 shall be revised as of 1 January 1950, to read as follows:*

*"(a) The Secretary-General shall establish joint administrative machinery with staff participation to advise him before disciplinary action is taken against any staff member.*

*"(b) The Secretary-General shall establish joint administrative machinery with staff participation to advise him in case of any appeal by staff members against any administrative decision alleging the non-observance of contracts of appointment or regarding the application of rules and regulations and established administrative practices or against disciplinary action.*

*"(c) An Administrative Tribunal shall be established to hear and pass judgment upon applications from staff members alleging non-observance of their contracts of employment or terms of appointment, including all pertinent regulations and rules.*

#### AMENDMENTS PROPOSED TO PROVISIONAL STAFF REGULATION 23:

##### *Belgium*

*"(a) The Secretary-General shall establish a joint disciplinary committee with participation of the staff. The Committee shall be required to submit recommendations to the Secretary-General before disciplinary action is taken against a staff member.*

*"(b) The Secretary-General shall establish a joint appeals board with participation of the staff. This Board shall be required to submit to the Secretary-General recommendations concerning appeals by staff members against administrative decisions affecting the execution of their appointment contracts or conditions of employment or against disciplinary measures.*

*"(c) An Administrative Tribunal shall be established to take cognizance of applications made by staff members with respect to the non-observance of their conditions of employment and to give decisions on such applications."*

*Note:* In connexion with the above amendment, the Belgian delegation makes the following comment:

It would appear desirable to clarify the present terms of regulation 23 of the staff regulations, with respect to the guarantees given to staff members, and to specify the three bodies to be established for this purpose: namely, the joint body to be consulted before disciplinary action is taken, the joint body formulating opinions on appeals against breaches of contracts of employment and against disciplinary measures, and the Administrative Tribunal.

Paragraph (c) reproduces word for word the text of paragraph (a) of the Secretary-General's draft resolution (document A/986, annex II). Paragraph (a) is based on paragraph (b) of the Secretary-General's resolution.

#### **Document A/C.5/L.5**

##### **Australia and the Union of South Africa: joint proposal**

*[Original text: English]  
[4 October 1949]*

##### *The Fifth Committee*

*Decides that further consideration of the question of the establishment of an administrative tribunal should be adjourned until the Committee has completed its discussion of the budget, in order to give Governments further time to study the details of the scheme submitted by the Secretary-General and the views of the Staff Committee and the specialized agencies thereon.*

#### **Document A/C.5/L.6**

##### **Poland: draft resolution**

*[Original text: English]  
[4 October 1949]*

*Whereas, the General Assembly, on 13 February 1946, authorized the Secretary-General "to appoint a small advisory committee, possibly including representatives of the staff, to draft for submission to the second part of the first session of the General Assembly a statute for an administrative tribunal" (resolution 13 (I)) and*

*Whereas, the Secretary-General has submitted to the fourth session of the General Assembly a draft resolution on the establishment of an administrative tribunal (A/986, annex I),*

##### *The Fifth Committee,*

*1. Approves, in principle, the establishment, during the fourth session of the General Assembly, of such a subsidiary body, and*

*2. Appoints a sub-committee of . . . to examine further the Secretary-General's proposal, in the light of the discussion that took place at the 187th, 188th and 189th meetings of the Fifth Committee, and to report to the Fifth Committee as soon as practicable.*

**Document A/C.5/L.21**

**Note submitted by the World Health Organization**

[Original text: English]  
[2 November 1949]

According to article 2 of the draft statute now under consideration by the General Assembly, the administrative tribunal if established shall be competent to hear and pass judgment upon applications from staff members alleging non-observance of the terms of their appointments or contracts. This action places disputes arising out of disciplinary action outside the competence of the tribunal.

The exclusion of the latter type of dispute is of some concern to the WHO, in view of the provisions of the WHO's staff regulation 28:

"Any dispute which cannot be resolved internally, arising between the Organization and a member of the staff regarding the fulfilment of the contract of the said member, or arising out of disciplinary action, shall be referred for final decision to a tribunal of an arbitral character which may be designated or, if necessary, established by the Executive Board until definitive arrangements have been made with the United Nations."

If the statute of the administrative tribunal is adopted by the General Assembly as proposed, it will be difficult for the WHO to make use of that tribunal. The WHO could, of course, envisage a modification of staff regulation 28, but this raises the issue covered in our staff regulation 29:

"These regulations may be supplemented or amended by the Health Assembly without prejudice to the acquired rights of members of the staff."

It is our view that under staff regulation 29 the acquired right held by present staff members to bring before the tribunal any dispute arising out of disciplinary action, cannot be taken away from them. Therefore, even if staff regulation 28 were to be amended and the right of the staff members to bring before the administrative tribunal disputes arising out of disciplinary action were abolished, the amended regulation would only be applicable to new staff members engaged after the modified regulation had been published.

It is recognized that this position is based upon a legal interpretation of acquired rights, contrary to that submitted by the United Nations Legal Department. Nevertheless, this view is presented to the Committee in line with our mutual interest in moving towards a more nearly uniform international civil service and the obstacle to this which will be created if the statute is adopted as now proposed.

**Document A/C.5/L.45 and Corr.1**

**Appointment of members of the United Nations Administrative Tribunal**

[Original text: English]  
[5 December 1949]

The following nominations have been presented for membership of the Administrative Tribunal to be established under resolution 351 (IV) of

the General Assembly adopted at its 225th plenary meeting held on 24 November 1949 (A/1142):

Madame Paul BASTID (France)

Professor at the University of Law of Paris; former professor of administrative law at the University of Lyons; member of the Admission and Graduation Board of the National Administration School of Paris; associate member of the Institute of International Law (president, Sir Arnold Duncan MacNair); former member of the League of Nations commission established to study the legal status of women; member of the French delegation to the fourth session of the General Assembly of the United Nations; author of numerous publications in the legal field, including one on "The Status of International Civil Servants" (*Le statut des fonctionnaires internationaux*).

Sir Sydney CAINE, K.C.M.G. (United Kingdom)

Head of the United Kingdom Treasury and Supply Delegation to the United States of America, British Embassy, Washington, D.C.; United Kingdom civil servant, born 27 June 1902; Board of Inland Revenue, three years; Colonial Office at home and abroad from 1926 till 1947; H.M. Treasury since 1947; now stationed at Washington.

Lt. General His Highness Maharaja Jam Shri DIGVIJAYASINHJI Saheb, G.C.S.I., G.C.I.E., A.D.C. (India)

Administered Nawanagar State from 1933 to 1948; was head of the Chamber of Princes from 1936-1944; War Cabinet of British Empire, 1942-1943; National Defence Council of India, 1941-1946; Governor of Sourashtra Union of States, 1948-1949; Indian representative to the United Nations, 1948-1949.

Mr. Rowland Andrews EGGER (United States of America)

Instructor in government, Southern Methodist University, 1926-1928; instructor in politics, Princeton University, 1929-1931; technical consultant, State of New Jersey, 1930-1931; associate professor, political science and director of Bureau of Public Administration, University of Virginia, 1931-1936; executive officer, Joint Commission on Public Administration, Brussels, 1935-1936; professor, University of Virginia since 1936; director of the budget, Commonwealth of Virginia, 1939-1942; administrative and financial adviser to the President of Bolivia, 1942; general manager and director of the *Corporación Boliviana de Fomento*, 1942-1945; president, American Section, International Institute of Administrative Sciences; visiting professor, International Organization and Administration, Columbia University, 1947-1948.

Dr. Ching Lin HSIA (China)

Minister Plenipotentiary, born in Ningpo, China, 1896; doctorate of philosophy (Law) from Edinburgh University, 1922; professor of international law, Soochow University, 1926-1933; member of Legislative Yuan (China's National Senate), 1934-1943; member of Chinese delegation at San Francisco Conference, 1945; member of Nuclear Commission on Human Rights, 1946; member and Vice-Chair-

man of Commission on Narcotic Drugs, 1948 and 1949; Chinese representative on the Fifth Committee of the General Assembly, 1946, 1947, 1948 and 1949; Chairman of Joint Sub-Committee of the Fifth Committee and the Sixth Committee, 1946; member of Advisory Committee on Administrative and Budgetary Questions since 1946; deputy Chinese representative on the Security Council since 1946.

Mr. P. N. M. KOOLEN (Netherlands)

Doctor of law, Assistant Director-General in charge of Administrative Affairs of the International Refugee Organization, former assistant judge.

M. Roland LEBEAU (Belgium)

Counsellor of Embassy; adviser, Belgian delegation to the Interim Committee of the General Assembly; representative of Belgium, Headquarters Advisory Committee; Belgian representative, Fifth Committee of the General Assembly; Chairman, United Nations Staff Pension Committee; Chairman, United Nations Appeals Board.

Mr. Ruben LEDESMA (Philippines)

Holder, Ph.B. degree, University of the Philippines; chief examiner, Philippine Civil Service Bureau; member, Board of Examinations and Review for Foreign Affairs Service Personnel; Philippine observer, United States Civil Service Commission.

M. Omar LOUTFI (Egypt)

Judge of the Egyptian Mixed Tribunal; Counsellor of State, Council of State, Egyptian Administrative Tribunal; legal adviser to the

Egyptian delegation to the United Nations; member of the Egyptian delegation to the fourth session of the General Assembly.

Dr. Emilio N. ORIBE (Uruguay)

Born in Montevideo, Uruguay, 18 April 1921; studied law at the University of Montevideo and at the University of Paris; doctor of laws of the University of Paris; member of the teaching staff (secondary education), 1944-1946; secretary of the Uruguayan Embassy in France, 1946-1949; adviser to the Uruguayan delegation to the third session of the General Assembly of the United Nations; representative on the Sixth Committee, 1948; secretary of the delegation of Uruguay to the United Nations, 1949; secretary of the Uruguayan delegation to the fourth session of the General Assembly of the United Nations, 1949; representative on the Sixth Committee, 1949; languages: Spanish, French and English.

Dr. Vladimir OTRATA (Czechoslovakia)

Born 1909; graduate of Charles University, Prague, and School of Economics in Prague and Paris; entered Czechoslovakian diplomatic service, 1935; appointed in 1937 as attaché, later First Secretary to Czechoslovakian Legation in Paris, where he was active during the earlier part of the Second World War in the Czechoslovakian Committee of Liberation; 1942, appointed First Secretary to Czechoslovakian Embassy in Moscow; returned to Prague after the war and in 1946, promoted to Section Counsellor, first class; 1947, appointed professor, School of Political Science in Prague; 1948, appointed Ambassador Extraordinary and Plenipotentiary of Czechoslovakia to Washington, D.C.

## AGENDA ITEM 45

### Appointments to fill vacancies in the membership of subsidiary bodies of the General Assembly

- (a) Advisory Committee on Administrative and Budgetary Questions
- (b) Committee on Contributions
- (c) Board of Auditors
- (d) United Nations Staff Pension Committee
- (e) Investments Committee: confirmation of the appointment made by the Secretary-General

#### 45 (a) Advisory Committee on Administrative and Budgetary Questions<sup>1</sup>

##### Document A/951

##### Note by the Secretary-General

[Original text: French]  
[22 August 1949]

1. The rules of procedure of the General Assembly provide that:

##### "Rule 144

"The General Assembly shall appoint an Advisory Committee on Administrative and Budgetary Questions (hereinafter called the 'Advisory Committee'), with a membership of nine, including at least two financial experts of recognized standing.

##### "Rule 145

"The members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience, and shall serve for three years corresponding to three financial years, as defined in the regulations for the financial administration of the United Nations. Members shall retire by rotation and shall be eligible for reappointment. The two financial experts shall not retire simultaneously. The General Assembly shall appoint the members of the Advisory Committee at the regular session immediately preceding the expiration of the term of office of the members, or, in the case of vacancies, at the next session."

2. The present membership of the Committee is as follows:

Mr. Thanassis AGHNIDES (Greece)  
Mr. André GANEM (France)  
Mr. C. L. HSIA (China)  
Mr. Valentin I. KABUSHKO (Union of Soviet Socialist Republics)  
Mr. Olyntho P. MACHADO (Brazil)  
Sir William MATTHEWS (United Kingdom)

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1074.

Mr. Jan PAPANEK (Czechoslovakia)  
Mr. William O. HALL (United States of America)

Mr. N. SUNDARESAN (India)

3. At the second part of its first regular session, the General Assembly (resolution 72 (I)) appointed the following to be members of the Committee for a period of three years:

Mr. O. P. MACHADO  
Sir William MATTHEWS  
Mr. Donald C. STONE

4. Mr. Stone having submitted his resignation in October 1948, the General Assembly at the first part of its third regular session appointed Mr. William O. Hall (United States of America) to be a member of the Committee for the unexpired portion of Mr. Stone's term of office (resolution 245 (III) of 18 November 1948).

5. The terms of office of Mr. Hall, Mr. Machado and Sir William Matthews expire on 31 December 1949, and it is therefore necessary that the General Assembly should appoint three persons to fill the resulting vacancies. The members appointed will serve for a period of three years.

6. At the third regular session of the General Assembly, the Fifth Committee, after secret ballots, submitted to the General Assembly two draft resolutions containing the names of the persons recommended by the Fifth Committee for appointment.

7. With a view to expediting the business of the General Assembly, it is suggested that a similar procedure should be followed this year.

##### Document A/C.5/L.20

##### Nominations for membership of subsidiary bodies of the General Assembly

[Original text: English]  
[24 October 1949]

The following nominations have been submitted for membership of the Advisory Committee on Administrative and Budgetary Questions,



Committee on Contributions and the Board of Auditors.

1. *Advisory Committee on Administrative and Budgetary Questions*

Mr. William O. HALL (United States of America)

Mr. Olyntho P. MACHADO (Brazil)

Sir William MATTHEWS (United Kingdom)

The above three experts are at present members of the Advisory Committee, their term expiring on 31 December next. They have been proposed for reappointment in accordance with rule 145 of the rules of procedure. No further proposals have been received.

2. *Committee on Contributions*

Mr. Julius KATZ-SUCHY (Poland)

Envoy Extraordinary and Minister Plenipotentiary, Permanent Representative of Poland to the United Nations; representative of Poland on Fifth Committee at the second part of the first session of the General Assembly and second session of the General Assembly; member, Polish delegation to Economic and Social Council at its 1948 and 1949 sessions, and chief representative of Poland at the ninth session of the Council. Has served as alternate member of the United Nations Staff Pension Committee since 1 January 1948.

Dr. Kan LEE (China)

Born at Wusih, China, on 9 October 1901; graduate, Tsing Hua College, China, 1920; B.J., B.A., University of Missouri, 1922; Ph.D. (economics), Harvard University, 1927; eco-

nomics expert and later member, Chinese National Tariff Commission, 1927-1939; Lecturer on economics, Chiao Tung University and National Central University, College of Commerce, 1928-39; Commercial Counselor, Chinese Embassy, Washington, D.C., 1941-45; Deputy Secretary-General, Supreme Economic Council, 1946; Director of Import Quota Allocation Department and later Vice-Chairman, Export-Import Board 1946-47; alternate Chinese representative to the Economic Commission for Asia and the Far East, 1947-48; Adviser, Ministry of Foreign Affairs; member, Chinese Technical Mission, Washington, D.C., 1948-49.

Mr. Frank PACE (United States of America)

Graduate Harvard Law School; member of the Bar of the State of Arkansas and Washington, D.C.; former Assistant to the Postmaster General; now Director of the Bureau of the Budget, Executive Office of the President.

The above three experts have been proposed for appointment to the Committee on Contributions in replacement of the three members whose terms expire on 31 December next (See A/952). No further proposals have been received.

3. *Board of Auditors*

The Auditor-General of Canada, whose term expires on 30 June 1950, has been proposed for reappointment. No further nominations have been received.

4. *United Nations Staff Pension Committee*

Details of nominations received for appointment as members and alternate members of the United Nations Staff Pension Committee will be furnished subsequently.

**45 (b) Committee on Contributions<sup>1</sup>**

**Document A/952**

**Note by the Secretary-General**

[Original text: English]  
[22 August 1949]

1. The rules of procedure of the General Assembly provide that:

*"Rule 148*

"The members of the Committee on Contributions, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience, and shall serve for a period of three years corresponding to three financial years, as defined in the regulations for the financial administration of the United Nations. Members shall retire by rotation and shall be eligible for reappointment. The General Assembly shall appoint the members of the Committee on Contributions at the regular session immediately preceding the expiration of the term of office of the members, or in case of vacancies, at the next session."

2. The present membership of the Committee is as follows:

Mr. Rafik ASHA (Syria)

Mr. H. CAMPION (United Kingdom)

Mr. René CHARRON (France)

Mr. P. M. CHERNYSHEV (Union of Soviet Socialist Republics)

Mr. K. V. DZUNG (China)

Mr. Seymour JACKLIN (Union of South Africa)

Mr. Jan PAPANEK (Czechoslovakia)

Mr. Josue SAENZ (Mexico)

Mr. James E. WEBB (United States of America)

Miss M. Z. N. WITTEVEEN (Netherlands)

3. The following three members of the Committee on Contributions were appointed by the General Assembly on 7 December 1946 (resolution 73 (I)) for a three-year term which will expire on 31 December 1949:

Mr. K. V. DZUNG (China)

Mr. Jan PAPANEK (Czechoslovakia)

Mr. James E. WEBB (United States of America)

The General Assembly should therefore appoint three persons to fill the resulting vacancies. The members thus appointed will serve for a period of three years.

4. At the third session, the Fifth Committee, after a secret ballot, submitted to the General Assembly a draft resolution including the names of the persons recommended by the Fifth Committee for appointment.

5. With a view to expediting the business of the General Assembly, it is suggested that a similar procedure be followed this year.

<sup>1</sup>The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1075.

**Document A/C.5/L.20**

**Nominations for membership of subsidiary bodies of the General Assembly**  
(See under (a) above.)

**Document A/C.5/L.20/Add.1**

**Additional nomination for membership of the Committee on Contributions**

[Original text: English]  
[28 October 1949]

The following name should be added to the list of those available for appointment to the Committee on Contributions:

Mr. Mitchell William SHARP (Canada)

**45 (c) Board of Auditors<sup>1</sup>**

**Document A/950**

**Note by the Secretary-General**

[Original text: English]  
[22 August 1949]

1. The General Assembly, on 7 December 1946, adopted resolution 74 (I) on the appointment of External Auditors, of which the first three paragraphs read as follows:

“(a) That the Auditor-General (or other title) of the Ukrainian Soviet Socialist Republic and the Auditor-General (or other title) of Sweden and the Auditor-General (or other title) of Canada be appointed as External Auditors of the accounts of the United Nations and of the International Court of Justice, and of such specialized agencies as may be designated by the appropriate authority. Should the necessity arise, an Auditor may designate a representative to sit on the Board in his absence;

“(b) That the term of office of each Auditor shall continue until 30 June 1948, 30 June 1949 and 30 June 1950 in the order in which they are named above;

“(c) That in 1947, and every year thereafter, the General Assembly at its regular session shall appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years”.

2. Under the provisions of this resolution, the term of office of the Auditor-General of Canada expires on 30 June 1950; the General Assembly has therefore to appoint, at its fourth regular session in 1949, the Auditor-General (or officer holding an equivalent title) of a Member Government as Auditor to take office on 1 July 1950, and to serve for a period of three years.

3. At the third regular session, the Fifth Committee submitted to the General Assembly a draft resolution including the name of the Member State whose Auditor-General (or other title) was recommended by the Fifth Committee for appointment.

4. With a view to expediting the business of the General Assembly, it is suggested that a similar procedure be followed this year.

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1076.

Born Winnipeg, Canada, 11 May 1911; University of Manitoba, B.A., 1934; post-graduate study, London School of Economics; Financial Expert at Commonwealth Telecommunications Conference, London, November 1947; Canadian representative at conferences of the Food and Agriculture Organization, the United Nations Relief and Rehabilitation Administration and the International Civil Aviation Organization, 1946 and 1947; Chairman of Sub-Committee on Finance and Economic Policy during discussions leading to union of Newfoundland with Dominion of Canada, 1948-1949; now Director of Economic Policy Division, Canadian Department of Finance; Director, Commodity Prices Stabilization Corporation; Executive Director, Central Mortgage and Housing Corporation, Dominion of Canada.

**Document A/C.5/305**

**Recommendations for a joint system of external audit for the United Nations and specialized agencies, amending resolution 74 (I) (Appointment of External Auditors)**

[Original text: English]  
[22 August 1949]

**REPORT OF THE SECRETARY-GENERAL**

1. The General Assembly, at its 161st plenary meeting held on 18 November 1948, adopted resolution 210 (III) on relations with and co-ordination of specialized agencies and work programmes of the United Nations and specialized agencies. This resolution contains, *inter alia*, the following provisions:

*“The General Assembly*

*“Requests the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions and the Administrative Committee on Co-ordination, to continue the efforts further to improve administrative and budgetary co-ordination between the United Nations and the specialized agencies, including consideration of the possibility of developing a joint system for external audit . . .”*

2. Through the Administrative Committee on Co-ordination, agreement was reached among the majority of the agencies concerned to recommend to the appropriate bodies in each agency (i) a set of principles to govern audit procedures in the United Nations and specialized agencies, and (ii) the establishment of a joint panel of external auditors of the United Nations and specialized agencies.

3. The Administrative Committee on Co-ordination forwarded the text of this agreement in its fifth report to the Economic and Social Council (document E/1340). This report was considered by the Co-ordination Committee of the Economic and Social Council, which noted the agreement and in its report (document E/1470) made the additional recommendation that the panel of auditors be invited to submit from time to time any observations or recommendations it might wish to make on the co-ordination and standardization of the accounts and financial procedures of the United Nations and specialized

agencies. The Co-ordination Committee further recommended that there be added to the "principles governing audit procedures" the principle that the external auditor appointed from the panel by any agency should be present when his report on that agency's account is being discussed by the agency's annual conference.

4. The Economic and Social Council, by resolution 259 (IX) adopted at its ninth session, approved the report of its Co-ordination Committee including the additional recommendations contained therein.

5. Finally, in accordance with the provisions of resolution 210 (III), the Secretary-General has informed the Advisory Committee on Administrative and Budgetary Questions of the agreement reached by the Administrative Committee on Co-ordination. The comments of the Advisory Committee on the plan are contained in its second report of 1949 to the General Assembly (A/934), paragraph 267, as follows:

"... The Committee was informed that agreement had been reached between the Secretary-General and a majority of the specialized agencies to recommend to the appropriate legislative authorities of the agencies a common set of principles for the audits, and also the selection of a common panel of auditors. Details of these plans have been reported to the General Assembly

in the Secretary-General's Annual Report on the work of the Organization. The Committee notes with satisfaction that the plan goes a long way to achieve a common system of audit for the United Nations and the agencies."

6. The implementation by the United Nations of the agreement on common audit principles will require an amendment to resolution 74 (I) dealing with the appointment of external auditors, adopted by the General Assembly at the second part of its first session. A part of that resolution has already been incorporated into the provisional financial regulations (resolution 163 (II)). The additional actions required by the United Nations General Assembly to give full effect to the agreement are set out in appendices I and II. The text of the amendments proposed to resolution 74 (I) follows the agreement closely, with the necessary changes to provide for direct application to the United Nations.

7. It may be noted that appropriate organs of the International Labour Organisation, United Nations Educational, Scientific and Cultural Organization, and World Health Organization have approved the common set of principles to govern audit procedures for implementation in their respective organizations. The ILO and WHO have chosen the same auditor and each agency has requested that he be made a member of the panel of auditors.

## APPENDIX I

### PRINCIPLES TO GOVERN AUDIT PROCEDURES FOR THE UNITED NATIONS

*Table showing comparison of pertinent resolutions of the General Assembly with Agreement reached by the Administrative Committee on Co-ordination, with suggested composite draft for adoption by the General Assembly*

(1)  
RESOLUTION 74 (I)  
APPOINTMENT OF EXTERNAL  
AUDITORS

*The General Assembly resolves,*

(a) That the Auditor-General (or other title) of the Ukrainian Soviet Socialist Republic and the Auditor-General (or other title) of Sweden and the Auditor-General (or other title) of Canada be appointed as external Auditors of the accounts of the United Nations and of the International Court of Justice, and of such specialized agencies as may be designated by the appropriate authority. Should the necessity arise, an Auditor may designate a representative to sit on the Board in his absence;

(b) That the term of office of each Auditor shall continue until 30 June 1948, 30 June 1949, and 30 June 1950, in the order in which they are named above;

(c) That in 1947, and every year thereafter, the General Assembly at its regular session shall appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years;

(d) That the Auditors in office shall constitute the Board of Auditors, which shall elect its own Chairman and adopt its own rules of procedure;

(e) That the Board, subject to the budgetary provision made by the General Assembly for the cost of the audit, and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the audit, may conduct the audit under the provisions of this resolution in such manner as it thinks fit, and may engage commercial public auditors of international repute;

(2)  
RESOLUTION 163 (II)  
PROVISIONAL FINANCIAL REGULATION 34

*The General Assembly resolves [that],*

A Board of three Auditors, each of whom shall be the Auditor-General (or officer holding equivalent title) of a Member Government, shall be appointed by the General Assembly as External Auditors of the accounts of the United Nations and of such specialized agencies as shall have agreed thereto. The appointments shall be made in the following manner, and subject to the following provisions:

(a) In 1947, and every year thereafter, the General Assembly at its regular session shall appoint an Auditor to take office from 1 July of the following year and to serve for a period of three years;

(b) The auditors in office shall constitute the Board of Auditors, which shall elect its own Chairman and adopt its own rules of procedure;

(c) The Board, subject to the budgetary provision made by the General Assembly for the cost of audit, and after consultation with the Advisory Committee on Administrative and Budgetary Questions relative to the scope of the audit, may conduct the audit, subject to the provisions of this regulation, in such manner as it thinks fit and may engage commercial public auditors of international repute;

(3)  
AGREEMENT REACHED IN ADMINISTRATIVE  
COMMITTEE ON CO-ORDINATION<sup>1</sup>  
(Paragraphs numbered as in agreement but  
order altered for comparative purposes)

1. The External Auditor shall be appointed by the Assembly of each Organization and may not be removed except by the Assembly.

(No conflict with regulation 34).

(4)  
SUGGESTED COMPOSITE DRAFT FOR  
ADOPTION BY THE GENERAL ASSEMBLY

*Principles to govern the audit procedures of the  
United Nations*

1. The principles set out in regulation 34 of the provisional financial regulations are reaffirmed. A representative of the Board of Auditors shall be present when the Board's report is being considered by the Assembly.

<sup>1</sup> Where "Assembly" is used in this text of this Agreement it is interpreted to mean the supreme legislative conference of the Organization or a body to which the conference has delegated appropriate authority.

(f) That if any member of the Board ceases to hold the national office described in paragraph (a) of this resolution he shall cease to be a member of the Board, on which he shall be succeeded by his successor in the national office described;

(g) That the Board of Auditors shall submit its report, together with the certified accounts and such other statements as it thinks necessary, to the General Assembly to be available to the Advisory Committee on Administrative and Budgetary Questions not later than 1 June following the end of the financial year to which the accounts relate. The Advisory Committee shall forward to the General Assembly its comments, if any, on the audit report;

(h) That the audit should be carried out by the Board of Auditors having full regard to the following requirements of the General Assembly:

(i) The Auditors should satisfy themselves:

(1) That the accounts, including the balance sheet, represent a correct record of duly authorized financial transactions of the financial year;

(2) That money has not been expended or obligated other than for the purpose or purposes for which the appropriations voted by the General Assembly were intended to provide, except in so far as the Secretary-General has authorized transfers within the budget, and that the expenditure conforms to the authority which governs it;

(3) That transfers from the Working Capital Fund or other funds have received the necessary authority.

(ii) The Auditors, after satisfying themselves that the vouchers have been examined and certified as correct by the accounting organization, may, in their discretion and having regard to the character of the examination within the department, in any particular case admit the sums so certified without further examination, provided, however, that if the General Assembly

(d) If any member of the Board ceases to hold the national office described in the opening paragraph of this regulation, he shall be replaced by his successor in the national office described;

(e) The Board of Auditors shall submit its report, together with the certified accounts and such other statements as it thinks necessary, to the General Assembly to be available to the Advisory Committee on Administrative and Budgetary Questions not later than 1 June following the end of the financial year to which the accounts relate. The Advisory Committee shall forward to the General Assembly its comments, if any, on the audit report;

(f) The audit shall be carried out by the Board of Auditors subject to the requirements of the General Assembly as established by resolution thereof.

2. The External Auditor shall report to the Assembly, and shall be present when his report is being considered by the Assembly.

(Italicized portion represents addition by the Co-ordination Committee of the Economic and Social Council—no conflict with regulation 34 and practice that has been followed in United Nations)

3. The External Auditor shall perform such an audit as he deems necessary to certify:

(a) That the statements of financial positions are in accord with the books and records of the Organization;

(b) That the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions, and other applicable directives of the Assembly;

(c) That the cash on deposit and on hand has been verified by certificate received direct from the Organization's bankers and by actual count.

6. In the performance of the audit, the External Auditor shall be the sole judge as to the acceptance in whole or in part of certifications by the Administration and may proceed to such detailed examination and verification as he chooses, including the physical verification of stocks.

2. The Board of Auditors shall perform an audit of the accounts of the United Nations, including all trust and special accounts, as it may deem necessary to certify:

(a) That the financial statements are in accord with the books and records of the Organization;

(b) That the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions, and other applicable directives;

(c) That the securities and moneys on deposit and on hand have been verified by certificate received direct from the Organization's depositories or by actual count.

3. Subject to the directions of the General Assembly, the Board of Auditors shall be the sole judge as to the acceptance in whole or in part of the certifications by the Secretariat and may proceed to such detailed examination and verification as it chooses of all financial records, including those relating to supplies and equipment.

(1)  
RESOLUTION 74 (I)  
APPOINTMENT OF EXTERNAL  
AUDITORS

or the Advisory Committee on Administrative and Budgetary Questions on behalf of the General Assembly, requests that any accounts be examined in greater detail, the Auditors shall take action accordingly.

(iii) The Auditors shall examine such store or stock accounts as are maintained by the organization the financial accounts of which they are auditing.

(iv) The Auditors shall have free access at all convenient times to the books of account and all information relevant to the accounts of the organization concerned. Requests for official files which may deal with matters of policy should be made only through the Assistant Secretary-General for Administrative and Financial Services.

(v) The Auditors should not criticize purely administrative matters, but it is within their discretion to comment upon the financial consequences of administrative action. Audit examinations should not be undertaken before accounting effect has been given to transactions, nor should accounts and vouchers be examined until they have been duly rendered available by the department concerned.

(vi) Objections to any items which may arise during audit should be communicated immediately to the accounting department concerned. As a general rule, criticism should not be made

(2)  
RESOLUTION 163 (II)  
PROVISIONAL FINANCIAL REGULATION 34

(3)  
AGREEMENT REACHED IN ADMINISTRATIVE  
COMMITTEE ON CO-ORDINATION<sup>1</sup>

(Paragraphs numbered as in agreement but order altered for comparative purposes)

7. The External Auditor may affirm by test the reliability of the internal audit, and he may report to the administrative head of the Organization and the Assembly on the efficiency of the internal audit.

4. The External Auditor shall not be restricted in any way in carrying out the audit.

5. The External Auditor shall be free to see any of the books and records of the Organization necessary for the performance of his audit. Confidential information required by him for the purposes of his audit shall be made available to him on application to the official designated by the administrative head of the Organization. He shall use discretion in his treatment of confidential information.

8. Notwithstanding that the accounts as such may be correct, the External Auditor shall be entitled to report on the efficiency and economy of operations of the Organization, but not including general policy matters. He may comment upon financial procedures, the accounting system, internal financial control and the financial consequences of administrative procedure.

9. In no case, however, shall the Auditor include criticism in his audit report without first affording the Administration an opportunity of explanation to him of the matter under obser-

(4)  
SUGGESTED COMPOSITE DRAFT FOR  
ADOPTION BY THE GENERAL ASSEMBLY

*Principles to govern the audit procedures of the United Nations*

4. The Board of Auditors may affirm by test the reliability of the internal audit, and may make such reports with respect thereto, as the Board may deem necessary, to the General Assembly or to the Advisory Committee on Administrative and Budgetary Questions, or to the Secretary-General.

5. The several members of the Board and staff working under its direction shall subscribe to such oath as may be approved by the Advisory Committee on Administrative and Budgetary Questions. Thereupon the members of the Board and its staff shall have free access at all convenient times to all books of account and records which are, in the opinion of the Board, necessary for the performance of the audit. Information classified as confidential in the records of the Secretariat, and which is required by the Board for the purposes of the audit, shall be made available on application to the Assistant Secretary-General for Administrative and Financial Services. In the event that the Board is of the opinion that a duty rests on it to draw to the attention of the General Assembly any matter respecting which all or part of the documentation is classified as confidential, direct quotation should be avoided.

6. The Board of Auditors, in addition to certifying the accounts, may make such observations as it may deem necessary with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and, in general, the financial consequences of administrative practices.

7. In no case, however, shall the Board of Auditors include criticism in its audit report without first affording the Secretariat an opportunity of explanation to the Board of the mat-

in the Auditors' report without first affording the accounting department an opportunity of explanation.

(vii) Documentary or other information obtained from a department should not be published by the Auditors without reference having been made to the duly authorized official of the organization or agency concerned.

(viii) The Auditors certifying the accounts shall prepare a joint report of each account certified, in which they should mention:

(1) The extent and character of their examination or any important changes therein;

(2) Matters affecting the completeness or accuracy of the accounts, such as:

(a) Information necessary to the correct interpretation of the account;

(b) Any amounts which ought to have been received but which have not been brought to account;

(c) Expenditure not properly vouched;

(3) Other matters which should be brought to the notice of the General Assembly, such as:

(a) Cases of fraud or presumptive fraud;

(b) Wasteful or improper expenditure of United Nations' money or stores (notwithstanding that the accounting for the transactions may be correct);

(c) Expenditure likely to commit the United Nations to further outlay on a large scale;

(d) Any defect in the general system or detailed regulations governing the control of receipts and expenditure, or of stores;

(e) Expenditure not in accordance with the intention of the General Assembly, after making allowance for duly authorized transfers within the budget;

(f) Expenditure in excess of appropriations, as amended by duly authorized transfers within the budget;

(g) Expenditure not in conformity with the authority which governs it.

vation. Audit objections to any item arising during the examination of the accounts shall be immediately communicated to the Administration.

ter under observation. Audit objections to any items arising during the examination of the accounts shall be immediately communicated to the Assistant Secretary-General for Administrative and Financial Services.

8. The Board of Auditors shall prepare a report on the accounts certified, in which it should mention:

(a) The extent and character of their examination or any important changes therein;

(b) Matters affecting the completeness or accuracy of the accounts, such as:

(i) Information necessary to the correct interpretation of the account;

(ii) Any amounts which ought to have been received but which have not been brought to account;

(iii) Expenditure not properly substantiated;

(c) Other matters which should be brought to the notice of the General Assembly, such as:

(i) Cases of fraud or presumptive fraud;

(ii) Wasteful or improper expenditure of United Nations' money or other assets (notwithstanding that the accounting for the transactions may be correct);

(iii) Expenditure likely to commit the United Nations to further outlay on a large scale;

(iv) Any defect in the general system or detailed regulations governing the control of receipts and expenditure, or of supplies and equipment;

(v) Expenditure not in accordance with the intention of the General Assembly, after making allowance for duly authorized transfers within the budget.

(vi) Expenditure in excess of appropriations as amended by duly authorized transfers within the budget;

(vii) Expenditure not in conformity with the authority which governs it.

(1)  
RESOLUTION 74 (I)  
APPOINTMENT OF EXTERNAL  
AUDITORS

(4) The accuracy or otherwise of the stores records as determined by stock-taking and examination of the records.

In addition, the reports may contain reference to:

(5) Transactions accounted for in a previous year concerning which further information has been obtained, or transactions in a later year concerning which it seems desirable that the General Assembly should have early knowledge.

(ix) The Auditors, or such of their officers as they may delegate, should jointly certify each account in the following terms:

"The above accounts have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the above account is correct";

adding, should it be necessary,

"subject to the observations in our report".

(x) The Auditors shall have no power to disallow items in the accounts, but shall recommend to the Secretary-General for appropriate action such disallowances as the Board is prepared to recommend to the General Assembly based on its audit of the accounts and records. The Board shall bring to the attention of the General Assembly any cases where its recommendations for disallowance have not been acted upon by the Secretary-General.

(2)  
RESOLUTION 163 (II)  
PROVISIONAL FINANCIAL REGULATION 34

(3)  
AGREEMENT REACHED IN ADMINISTRATIVE  
COMMITTEE ON CO-ORDINATION<sup>1</sup>

(Paragraphs numbered as in agreement but order altered for comparative purposes)

(4)  
SUGGESTED COMPOSITE DRAFT FOR  
ADOPTION BY THE GENERAL ASSEMBLY  
*Principles to govern the audit procedures of the  
United Nations*

(d) The accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records.

In addition, the reports may contain reference to:

(e) Transactions accounted for in a previous year concerning which further information has been obtained, or transactions in a later year concerning which it seems desirable that the General Assembly should have early knowledge.

9. The Board of Auditors, or such of their officers as they may designate shall certify the financial statements in the following terms:

The financial statements of the United Nations for the financial year ended 31 December — have been examined in accordance with our directions. We have obtained all the information and explanations that we have required, and we certify, as the result of the audit, that, in our opinion, the financial statements are correct;

adding, should it be necessary,

subject to the observations in our report.

10. The Board of Auditors shall have no power to disallow items in the accounts, but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which it entertains doubt as to legality or propriety.



APPENDIX II  
DRAFT RESOLUTION<sup>1</sup>

*The General Assembly,*

Having taken note of the set of common principles to govern audit procedures of the United Nations and the specialized agencies as agreed by the Administrative Committee on Co-ordination and the recommendation of the Co-ordination Committee of the Economic and Social Council in this respect,

Amends resolution 74 (I) adopted by the General Assembly at the second part of its first session to provide that the audit principles contained in annex A<sup>2</sup> of this resolution shall constitute the instructions of the General Assembly relative to the conduct of the audit of the United Nations accounts as referred to in paragraph (f) of provisional financial regulation 34;

Approves the principles regarding a joint panel of auditors for the United Nations and the specialized agencies as set out in annex B of this resolution;

Requests the Secretary-General and the Administrative Committee on Co-ordination to conclude arrangements for the establishment of the joint panel of auditors under the provisions of annex B of this resolution;

Resolves that members of the Board of Auditors of the United Nations be nominated to the joint panel of auditors;

Expresses the hope that such of the specialized agencies as have not yet agreed to the common system of external audit will do so in the near future.

ANNEX B

JOINT SYSTEM OF EXTERNAL AUDIT

1. In principle there should be a panel of external auditors of the United Nations and the

specialized agencies composed of persons having the rank of Auditor-General (or its equivalent in the various Member States).

2. Such a panel should consist of the auditors appointed by the United Nations and the specialized agencies, chosen by common consent for a period of three years in such a manner that the members of the panel would not exceed six in number, and bearing in mind the location of the specialized agencies, the ability of the governmental audit staffs to undertake the total audit load within the appropriate time limits, and the desirability of securing continuity of audit.

3. Each organization should select one or more members of the panel to perform its audit. Payments of salaries, fees or honoraria should be a matter for settlement between the parties directly concerned.

4. Each auditor (or auditors) performing an audit should sign his (or their) own report or reports.

5. Members of the panel selected to perform the audit should be requested to take appropriate steps, in particular by meeting together annually, to co-ordinate their audits and to exchange information on methods and findings. The panel of auditors should be invited to submit from time to time any observations or recommendations which it might wish to make on the co-ordination and standardization of the accounts and financial procedures of the United Nations and the specialized agencies.

6. Cost of the annual meetings of active members of the panel should be borne by the participating organizations.

**Document A/C.5/L.20**

**Nominations for membership of subsidiary bodies of the General Assembly**  
(See under (a) above.)

**45 (d) United Nations Staff Pension Committee<sup>3</sup>**

**Document A/953**

**Note by the Secretary-General**

[Original text: English]  
[22 August 1949]

1. The General Assembly, on 15 December 1946, adopted resolution 82 (I) on the Provisional Scheme for Staff Retirement and Insurance Funds and Related Benefits. Part B of that resolution dealt with the appointment by the General Assembly of certain members of the Staff Benefit Committee, the pertinent portion of which reads as follows:

"The General Assembly, having adopted the United Nations Joint Staff Pension Scheme Provisional Regulations,

"Declares the persons shown below to be elected for three years as members of the United Nations Staff Benefit Committee established under section 20 of the said regulations:

<sup>1</sup> The text of this resolution (347(IV)) as adopted by the General Assembly on 24 November 1949 will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

<sup>2</sup> The audit principles referred to are reproduced as column 4 in appendix I. Annex A is therefore omitted in this volume.

*"Members*

"Mr. R. LEBEAU (Belgium)

"Mr. P. M. CHERNYSHEV (Union of Soviet Socialist Republics)

"Mr. A. J. ALTMAYER (United States of America)

..."

2. The General Assembly, on 15 November 1947, adopted resolution 156 (II) on the appointment of alternate members of the United Nations Staff Benefit Committee, which reads as follows:

*"The General Assembly*

"1. Declares that

"Mr. E. DE HOLTE CASTELLO (Colombia)

"Mr. Edward A. GHORRA (Lebanon)

"Mr. J. KATZ-SUCHY (Poland)

"are elected as alternate members of the United Nations Staff Benefit Committee in accordance with the terms of section 20 of the provisional regulations for the Staff Pension Scheme;"

<sup>3</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1077.

"2. Declares that these members shall serve for two years, beginning 1 January 1948."

3. Article 20 of the regulations for the United Nations Joint Staff Pension Fund (which replaces, with certain minor drafting changes, the section 20 of the provisional regulations referred to in the two resolutions quoted above) reads:

"The United Nations Staff Pension Committee shall consist of three members elected for three years by the General Assembly,

". . . The Assembly . . . shall . . . elect three alternate members for three years . . .

"The term of office of elected members of the United Nations Staff Pension Committee shall begin on 1 January following the election, and shall terminate on 31 December following the election of their successors. The elected members shall be eligible for re-election."

4. Under the provisions of these resolutions and regulations, the terms of office of the three members and three alternate members expire on 31 December 1949. The General Assembly has therefore to elect three members and three alternate members to the United Nations Staff Pension Committee to take office on 1 January 1950 and to serve for three years;

5. In other elections of this nature, the procedure has been followed that the Fifth Committee, after a secret ballot, submits to the General Assembly a draft resolution including the names of the individuals recommended by the Fifth Committee for appointment.

6. With a view to expediting the business of the General Assembly, it is suggested that a similar procedure be followed in this case.

#### **Document A/C.5/L.20/Add.2**

##### **Nominations for membership of the United Nations Staff Pension Committee**

[Original text: English]  
[31 October 1949]

The following nominations have been submitted in connexion with the appointment of members and alternate members of the United Nations Staff Pension Committee:

Mr. R. T. CRISTOBAL (Philippines)

B.S. in Commerce, Jose Rizal College, Philippines; former Budget Officer, Philippine Army;

#### **45 (e) Investments Committee: confirmation of the appointment made by the Secretary-General<sup>1</sup>**

##### **Document A/949**

##### **Note by the Secretary-General**

[Original text: English]  
[22 August 1949]

1. The General Assembly, on 15 November 1947, adopted resolution 155 (II) establishing an Investments Committee.

2. Under the provisions of this resolution, the term of office of one of the appointed members of the Investments Committee, Mr. Ivar Rooth, will expire on 31 December 1949.

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1078.

Financial Adviser, Philippine Mission to United Nations; Adviser, Philippine delegation to the Fifth Committee, 1948; alternate representative and adviser, Philippine delegation to the Fifth Committee, 1949.

Mr. E. DE HOLTE CASTELLO (Colombia)

Envoy Extraordinary and Minister Plenipotentiary; Secretary-General, Colombian delegation to the United Nations; member of the Headquarters Advisory Committee; representative of Colombia on the Fifth Committee of the General Assembly; alternate member of the United Nations Staff Pension Committee since 1947.

Mr. Klimob Nikolai IVANOVICH

Born in 1910 in the Voronej District. Graduated Leningrad State University, 1935; from 1939, staff member of the Ministry of Foreign Affairs of USSR. In 1948 conducted an inquiry into the former Italian colonies in his capacity of expert on the Soviet delegation to the Four Power Commission. At the present time, Counsellor of the USSR delegation to the United Nations.

Miss Carol C. LAISE

B. A., American University, 1938; research assistant, American University Graduate School and Department of Agriculture 1938-1940; administrative assistant, then personnel utilization officer, United States Civil Service Commission 1940-1946; Chief of Section, then Assistant Director of Personnel, UNRRA 1946-1948; international organization affairs specialist, Department of State, since 1948.

Dr. A. NASS (Venezuela)

Adviser to the Venezuelan delegation to the United Nations with the rank of Counsellor; Adviser to the Venezuelan representative on the Economic and Social Council and the Interim Committee of the General Assembly; representative of Venezuela on the Fifth Committee of the General Assembly.

Mr. P. ORDONNEAU (France)

*Maître des Requêtes au Conseil d'Etat*; 1945-1946 in Berlin with French Military Administration; since 1946, Legal Adviser to the French delegation to the United Nations and to the French representative on the Security Council and the Interim Committee of the General Assembly.

3. Resolution 155 (II) provides, *inter alia*, that

"The normal term of office of a member of the Investments Committee shall be three years, and members shall be eligible for reappointment. At the regular session of the General Assembly each year, the Secretary-General shall submit the appointments which he has made after consultation with the Advisory Committee on Administrative and Budgetary Questions."

4. In accordance with the above provision, the Secretary-General desires to submit to the General Assembly for its approval the reappointment by him of Mr. Ivar Rooth, former Director of the Bank of Sweden, to fill the vacancy which will occur in the membership of the Investments

Committee on 1 January 1950. The Advisory Committee on Administrative and Budgetary Questions has concurred in this appointment, and Mr. Rooth has indicated his willingness to accept the appointment if approved by the General Assembly.

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<sup>1</sup> Adopted as resolution 349(IV) by the General Assembly on 24 November 1949.

5. The following resolution<sup>1</sup> is therefore proposed for adoption by the General Assembly:

*"The General Assembly*

*"Approves the reappointment by the Secretary-General of Mr. Ivar Rooth, former Director of the Bank of Sweden, as a member of the Investments Committee for a three-year term to commence 1 January 1950."*

## AGENDA ITEM 46<sup>1</sup>

### United Nations Joint Staff Pension Fund: annual report of the United Nations Pension Committee

Document A/987

**Third annual report to the General Assembly submitted by the United Nations Staff Pension Committee acting as the Joint Staff Pension Board**

[Original text: English]  
[21 September 1949]

#### I. INTRODUCTION

During its third regular session the General Assembly adopted definitive regulations for the United Nations Joint Staff Pension Fund (resolution 248 (III)). These regulations came into force on 23 January 1949 and the financial statements attached show the position of the Fund approximately six months after that date, i.e., 31 July 1949. All statistical information given in this report also relates to that date.

#### II. OPERATION OF THE FUND

##### 1. Membership

One of the new provisions inserted in the revised regulations for the pension scheme brings staff members into the scheme on completing one year's service. This rule had the effect of bringing in approximately 1,500 new members the day it became effective, i.e., 23 January 1949. It also, indirectly, had the effect of closing out the Provident Fund, as its members were transferred to the Pension Fund, under this rule.

The movement in membership of the Fund since inception up to 31 July 1949 was as follows:

Staff members entering the Fund .....	3,793
Staff members withdrawing .....	312

Active membership at 31 July 1949 3,481

##### 2. Medical standards

Since the inception of the Fund, the Pension Committee has considered 3,346 medical reports on entrants to the Fund, finding that of that number 190, or approximately 6 per cent, failed to meet the medical standards laid down for immediate coverage by the insurance provisions of the scheme. These provisions relate to benefits payable in the event of death or disability.

It is hoped that identity of standards will be achieved, as far as practicable, between the medical standards for employment and the standards for entitlement to immediate full benefits under the Pension Fund. This would have the effect of reducing the rather high rate of 6 per cent of entrants medically disqualified.

During the past year, the standards were modified by the Committee to permit reconsideration of cases in which the necessary standards

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1018.

could be met with the help of appliances, e.g., hearing aids, seeing aids and dentures.

##### 3. Payment of benefits

Since 23 January 1949 practically the whole of the Secretariat has been covered by the Pension Fund, which means that every staff member leaving the service for whatever cause receives payment of a benefit of one form or another.

*Withdrawal benefits.* From the inception of the Fund, 295 withdrawal benefits have been paid in accordance with the provisions of article 10 of the regulations. Until staff members have served for more than five years the amount of a withdrawal benefit only slightly exceeds the members' own contributions plus the interest earned thereon. The total amount paid out in such benefits since the inception of the Fund is \$173,067.49.

*Retirement benefits.* Up to 31 July 1949 eleven staff members had qualified for retirement benefit under article 4 of the regulations. In six of these cases the annual value of the benefit was less than \$120 and the beneficiaries exercised their option to receive the total value of the benefit in one lump sum down.

*Widow's benefits.* Two widow's benefits are at present in course of payment.

*Child's benefit.* One child's benefit is at present in course of payment to the father, who is in receipt of a retirement benefit.

*Disability benefit.* One disability benefit is at present in course of payment.

*Designated beneficiaries' benefit.* Four payments have been made to beneficiaries designated in accordance with article 7 (e) or article 9.

##### 4. Past service made pensionable under article 3

Applications have been received from 50 members to pay the sums required under article 3 in order to have past non-pensionable service included in their pensionable service.

##### 5. Purchase of additional retirement benefit under article 18

Applications have been received from 28 members for permission to make deposits under article 18, for the purpose of purchasing retirement benefit in addition to the prospective normal retirement benefit to which they may become entitled under the pension scheme.

#### III. FINANCIAL POSITION AT 31 JULY 1949

##### Statements submitted

There are attached to this report annexes A and B containing:

##### Annex A

(1) A statement of cash income and disbursements from the inception of the Fund, showing

an accumulated fund at 31 July 1949 of \$6,319,563.23.

(2) A statement of the assets comprising that Fund.

*Annex B*

A detailed statement of the investments included in the statement of assets, amounting at cost, to \$6,006,640.64.

These statements do no more than to record in summary form the income and expenditure of the Fund on a strictly cash basis, and to show how the accumulated excess of income over expenditure down to 31 July 1949 was invested at that date. No balance sheet showing the true liability of the Fund can be prepared until an actuarial valuation of the Fund has been made. The first actuarial valuation of the Fund will be made as of 31 December 1949 and an actuarial balance sheet based thereon, together with the report of the actuary, will be presented to the General Assembly at its next session.

*Investments.* The investments of the Fund have been made in accordance with a policy laid down by the Investments Committee appointed as provided in article 25. The rate of yield of the present investments is slightly in excess of 2.5 per cent per annum, which was the rate of interest assumed in the actuarial basis of the Fund.

IV. MEMBER ORGANIZATIONS

The Governing Bodies of the following specialized agencies of the United Nations have resolved that these agencies shall enter the United Nations Joint Staff Pension Fund as member organizations: World Health Organization; United Nations Educational, Scientific and Cultural Organization; International Civil Aviation Organization.

Negotiations for the admission of WHO with effect from 1 May 1949 are well advanced. Negotiations are also in progress with UNESCO and ICAO, the effective dates of entry at present contemplated being 1 October 1949 and 1 November 1949 respectively.

V. ORGANIZATION

The United Nations Staff Pension Committee, in accordance with provision D of the regulations, has so far performed the functions attributed to the Joint Staff Pension Board to be set up in accordance with article 22 of the regulations. On the admission of any of the three specialized agencies referred to under IV above, the conditions requiring the constitution of the Joint Staff Pension Board will have been realized. The Board will probably be set up towards the end of 1949 or in the beginning of 1950.

The United Nations Staff Pension Committee has held fifty-two meetings up to 31 August 1949, the date to which this report is compiled. Its special report (A/584) of 22 July 1948 to the General Assembly, submitting regulations for a permanent pension scheme, formed the basis of the permanent scheme now in force. The members of that Committee are:

*Elected by the General Assembly:*

*Members*

M. Roland Lebeau (Belgium), Chairman

Mr. P. M. Chernyshev (Union of Soviet Socialist Republics)

Mr. A. J. Altmeyer (United States of America)

*Alternates*

Dr. E. de Holte Castello (Colombia)

Dr. J. Katz-Suchy (Poland)

Hon. Edward A. Ghorra (Lebanon)

*Appointed by the Secretary-General:*

*Members*

M. Georges Palthey, Director, Bureau of Personnel

Mr. Hans C. Andersen, Director, Bureau of Finance

Mrs. A. Myrdal, Department of Social Affairs

*Alternates*

Mr. P. Barrett, Bureau of Personnel

Mr. Laurence Michelmoré, Bureau of Finance

Mr. Hanna Saba, Legal Department

*Elected by participants:*

*Members*

M. Marc Schreiber, Legal Department

Mr. David Vaughan, Department of Conference and General Services

M. Stephane Hessel, Department of Social Affairs

*Alternates*

Mr. John C. Cosgrove, Security Department

Mr. J. R. Lopez Jr., Department of Conference and General Services

Mr. A. Carey Seward Jr., Conference Division

The three-year term of the members elected by the General Assembly ends on 31 December 1949. Three members and three alternate members will be elected by the General Assembly during its present session.

ANNEX A

UNITED NATIONS JOINT STAFF PENSION FUND

1. *Statement showing cash receipts and cash disbursements from the inception of the Fund on 27 January 1947 to 31 July 1949*

*Cash receipts:*

*Contributions to the Fund by the staff:*

	\$
Normal contributions at the rate of 7% of salaries .....	1,363,917.07
Staff balances in the Provident Fund transferred to the Pension Fund—12% of salaries .....	1,316,927.34
Voluntary contributions to make past service pensionable .....	14,778.28
Contributions to cover leave without pay .....	177.66
TOTAL STAFF CONTRIBUTIONS	2,695,800.35

*Contributions to the Fund by the United Nations:*

Normal contributions at the rate of 14% of salaries .....	2,727,834.14
Payment in complement of Staff Balances transferred from Provident Fund—9% of salaries .....	987,695.55
Contributions to make past service pensionable .....	29,556.56
TOTAL OF UNITED NATIONS CONTRIBUTIONS	3,745,086.25

TOTAL OF ALL CONTRIBUTIONS	6,440,886.60
<i>Income from investments, interest .....</i>	63,432.58

TOTAL OF CASH RECEIPTS	6,504,319.18
------------------------	--------------

<i>Cash disbursements:</i>	\$
<i>Payment of benefits</i>	
Retirement benefit .....	10,694.18
Widow's benefit .....	994.28
Withdrawal benefit .....	173,067.49
TOTAL OF CASH DISBURSEMENTS	184,755.95
<i>Summary</i>	
Total of case receipts (as above) .....	6,504,319.18
Less: Total of cash disbursements (as above) .....	184,755.95
ACCUMULATED FUND AT 31 JULY 1949	6,319,563.23
(Funded by the assets shown below)	

## 2. Statement of assets at 31 July 1949

	(Representing the Accumulated Fund)	\$
Cash at bank .....		259,263.37
Sum due from the United Nations .....		53,659.22
Investments at cost (see annex B) .....		6,006,640.64
	TOTAL ASSETS	6,319,563.23

## ANNEX B

### INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND AT 31 JULY 1949

<i>Description of security</i>	<i>Nominal rate of interest</i>	<i>Date of maturity</i>	<i>Nominal value</i>	<i>Purchase price</i>
US Treasury Bonds 1949-51 dated 15 May 1942.....		15 Sept. 1951	175,000.00	175,962.97
US Treasury Bonds 1951-53 dated 15 Sept. 1943 (M & S 15) .....		15 Sept. 1957	100,000.00	101,343.75
US Savings Bonds Reg. Series F, dated 1 Nov. 1946..		1 Nov. 1958	135,125.00	99,992.50
US Savings Bonds Reg. Series F, dated 1 Jan. 1947..		1 Jan. 1959	135,125.00	99,992.50
US Savings Bonds Reg. Series F, dated 1 Dec. 1947..		1 Dec. 1959	95,000.00	70,300.00
US Savings Bonds Reg. Series F, dated 1 Apr. 1948..		1 Apr. 1960	135,125.00	99,992.50
US Savings Bonds Reg. Series F, dated 1 July 1948..		1 July 1960	1,934,150.00	1,431,271.00
US Savings Bonds Reg. Series F, dated 1 Jan. 1949..		1 Jan. 1961	135,125.00	99,992.50
US Treasury Bonds 1950-1962 dated 1 June 1945 (J & D 15) .....	2½	15 June 1962	700,000.00	705,468.75
Chicago Union Station Co. 1st Mortgage Series F (J & J 1) .....	3¾	1 July 1963	65,000.00	66,862.50
Quaker Oats Co. Deb. (J & J 1) .....	2½	1 July 1964	60,000.00	59,985.00
National Steel Corp. 1st mortgage (A & O 1).....	3	1 Apr. 1965	120,000.00	125,360.00
Texas Corp. Deb. (M & N 15) .....	3	15 May 1965	120,000.00	126,790.00
Southern Calif. Edison Co. Ltd. 1st & Reg. Mortgage (M & S 1) .....	3	1 Sept. 1965	60,000.00	62,100.00
Atlantic Refining Co. Deb. (J & J 15) .....	2½	15 Jan. 1966	60,000.00	59,612.50
Monongahela Reg. Co. Ltd. 1st Mortgage Series B (F & A 1) .....	3¾	1 Feb. 1966	72,000.00	74,898.75
Standard Oil Co. of Calif., Deb. (F & A 1).....	2¾	1 Aug. 1966	60,000.00	61,375.00
US Treasury Bonds 1952-67, dated 5 May 1942 (J & D 15) .....	2½	15 June 1967	200,000.00	204,687.50
Philadelphia Elec. Co. 1st & Reg. Mortgage (M & N 1) .....	2¾	1 Nov. 1967	120,000.00	121,395.83
Consolidated Natural Gas Co., Deb. (A & O 1).....	2¾	1 Apr. 1968	120,000.00	122,922.64
Public Service Elec. & Gas Co., 1st & Reg. Mortgage (J & J 1) .....	3¾	1 July 1968	11,000.00	11,732.50
Ohio Power Co., 1st Mortgage .....	3¾	1 Oct. 1968	100,000.00	106,411.81
US Treasury Bonds 1965-1970, dated 1 Feb. 1944 (M & S 15) .....	2½	15 Mar. 1970	200,000.00	202,750.00
US Treasury Bonds 1963-1968, dated 1 Dec. 1942 (J & D 15) .....	2½	15 Dec. 1968	200,000.00	203,750.00
Cleveland Elec. Illuminating Co., 1st Mortgage (J & J 1) .....	3	1 July 1970	120,000.00	125,890.00
Boston Edison Co. 1st Mortgage, Series A (J & D 1)	2¾	1 Dec. 1970	120,000.00	120,950.00
Detroit Edison Co. Gen. & Reg. Mortgage (J & D 1)..	3	1 Dec. 1970	120,000.00	124,088.58
Standard Oil Co. of N. Y. Deb. (M & N 15).....	2¾	15 May 1971	120,000.00	114,564.86
Consolidated Edison Co. of N. Y. 1st & Reg. Mortgage, Series C (J & D 1) .....	2¾	1 June 1972	120,000.00	119,491.25
US Treasury Bonds 1967-1972, dated 20 Oct. 1941 (J & D 15) .....	2½	15 June 1972	200,000.00	201,656.25
Pacific Gas & Elec. Co. 1st & Reg. Mortgage, Series L (J & D 1) .....	3	1 June 1974	120,000.00	122,870.00
Consumers Power Co. 1st Mortgage (M & S 1).....	2½	1 Sept. 1975	120,000.00	121,448.68
American Tel. & Tel. Co. Deb. (A & O 1) .....	2¾	1 Nov. 1975	100,000.00	94,177.50
Buffalo Niagara Elec. Corp., 1st Mortgage (M & N 1)	2¾	1 Nov. 1975	120,000.00	118,924.72
Union Pacific R.R. Co. Deb. .....	2½	1 Feb. 1976	120,000.00	123,275.80
American Tel. & Tel. Co. Deb. .....	2¾	15 Dec. 1961	120,000.00	124,352.50

TOTAL VALUE OF INVESTMENTS AT COST 6,006,640.64

## AGENDA ITEM 47<sup>1</sup>

### Expenses of the Permanent Central Opium Board. Assessment of non-members of the United Nations, signatories of the Convention of 19 February 1925 relating to narcotic drugs: item proposed by the Economic and Social Council

*Document A/976*

#### Memorandum by the Secretary-General

[Original text: English]

[13 September 1949]

1. The Economic and Social Council, at its meeting held on 2 March 1949, adopted resolution 201 (VIII), the last paragraph of which reads as follows:

“*Recommends to the Secretary-General that, in consultation with the Permanent Central Opium Board, he prepare plans for assessing signatories of the 1925 Convention who are not Members of the United Nations for their fair share of the expenses of the Permanent Central Opium Board, and submit such plans to the fourth session of the General Assembly.*”

2. In compliance with the terms of the resolution, the following two alternative methods of assessment were considered:

(a) To follow the method used in assessing the contribution of Switzerland to the expenses of the International Court of Justice, whereby the General Assembly, on the recommendation of the Committee on Contributions, established the percentage contribution to be paid, this assessment being based on the same principles as are used for the assessment of Member States in apportioning the expenses of the United Nations;

(b) To divide the signatories to the 1925 Convention which are not Members of the United Nations into broad groups according to relative capacity to pay, as might be determined on a general basis with the statistical information on hand, and assess a flat sum for each group each year, depending on the estimated expenses concerned.

3. Under method (a) the assessments would have to be recommended by the Committee on Contributions. Since, however, the matter could not be submitted to the Committee on Contributions until the General Assembly had given specific directives to that effect, it was thought best, in consultation with the President of the Permanent Central Opium Board, to develop method (b) so that it could be applied as an interim measure for the year 1950 if the Assembly so desired. A document will be placed before the Permanent Central Opium Board at its meeting beginning 26 September 1949.

4. In developing method (b), the signatories involved have been divided into the groups shown

below on a unit basis. It is emphasized that, though these groupings have been determined from the same type of *statistical* data, to the extent available, that is furnished by the Statistical Office of the United Nations to the Committee on Contributions, other factors which are, or might normally be, considered by that Committee are not applied in this determination.

	10 units		
Germany	.....	10	
		—	10
	5 units		
Italy	.....	5	
Japan	.....	5	
		—	10
	3 units		
Austria	.....	3	
Romania	.....	3	
Spain	.....	3	
Switzerland	.....	3	
		—	12
	2 units		
Finland	.....	2	
Hungary	.....	2	
Ireland	.....	2	
Portugal	.....	2	
		—	8
	1 unit		
Bulgaria	.....	1	
Ceylon	.....	1	
Liechtenstein	.....	1	
Monaco	.....	1	
San Marino	.....	1	
		—	5
			TOTAL UNITS 45

Based on these same general economic considerations, the above countries should pay approximately 14 per cent of the expenses of the Permanent Central Opium Board.

5. For the purposes of determining the amounts which should be recovered, the estimates of the direct meeting and secretariat costs for 1950 for the Permanent Central Opium Board, as set out in the budget estimates for 1950 are as follows:

Section 3a, chapter I	\$ 39,900
Section 20, chapter III	53,410
	—
	93,310

6. Based on the above estimated costs, the countries involved should be requested to contribute approximately \$13,050. One unit would equal \$290, and the amounts by country would be as follows:

<sup>1</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under symbol A/1128.

	\$
Germany .....	2,900
Italy .....	1,450
Japan .....	1,450
Austria .....	870
Romania .....	870
Spain .....	870
Switzerland .....	870
Finland .....	580
Hungary .....	580
Ireland .....	580
Portugal .....	580
Bulgaria .....	290
Ceylon .....	290
Liechtenstein .....	290
Monaco .....	290
San Marino .....	290

TOTAL 13,050

7. If the General Assembly decides to approve the method developed above, it is suggested that the amounts shown be requested from the countries indicated for the year 1950, and the scales of future assessments referred to the Committee on Contributions. Alternatively, the General Assembly may wish to take no action at this time, but to refer the entire matter to the Committee on Contributions for consideration at its next regular session, with the understanding that the recommendations of the Committee on Contributions, after approval by the Assembly, would be applied to the 1950 expenses of the Board as well as those of future years. The General Assembly may also wish to consider whether special considerations exist in view of which payment from any of these countries should not be sought.

8. In any resolution which it may adopt on this matter, the Assembly will doubtless wish to note that the allocations made in the present memorandum should not be considered as prejudging any assessments which might later be determined, should any of these countries become Member States of the United Nations.

#### **Document A/C.5/334**

**Letter dated 5 October 1949 from the President of the Permanent Central Opium Board to the Assistant Secretary-General in charge of the Department of Administrative and Financial Services**

[Original text: English]

[31 October 1949]

*Note by the Secretary-General.* The Secretary-General draws the attention of the General Assembly to the following communication:

"I have the honour to acknowledge the receipt of your letter of 13 June 1949 regarding the assessment of non-members of the United Nations, signatories of the Convention of 19 February 1925 relating to narcotic drugs, and of a memorandum by the Secretary-General of the United Nations No. A/976, dated 13 September 1949, making proposals in this matter.

"2. While the Board greatly appreciates the courtesy of the Economic and Social Council in suggesting that the Permanent Central Opium Board should be consulted, and while it is aware of resolution VII of the Final Act of the 1925 Convention that non-members should bear their share in the Board's expenses, it regrets that after careful consideration it reached the conclusion

that it is not competent to express an opinion on a matter which is essentially one of financial administration."

[Signed] Herbert L. MAX

#### **Document A/C.5/340**

##### **Note by the Secretary-General**

[Original text: English]

[7 November 1949]

1. As the result of further consideration given this matter since the submission of his memorandum of 13 September 1949 (A/976), the Secretary-General has concluded that it would be premature to take definitive action at this session on the recommendation of the Economic and Social Council in resolution 201 (VIII).

2. While the Council's recommendation is clearly based on resolution VII of the Final Act of the 1925 Convention creating the Permanent Central Opium Board and providing for payment by non-members, signatories of the Convention, of their fair share of the Board's expenses, it should nevertheless be pointed out that in addition to the Central Board, there are other treaty bodies and organs of the United Nations which exercise related powers and functions under the 1931 Convention and the Paris Protocol of 1948. These include, for example, the (Drug) Supervisory Body created under the 1931 Convention; the Commission on Narcotic Drugs; the Economic and Social Council; and the Secretary-General of the United Nations. Without entering into detail at this stage, it is sufficient to state that the interlocking functions and powers of these various bodies and organs, co-ordinated as they are under the existing treaties, constitute an organic and inseparable whole which might be referred to briefly as the international administration in the field of narcotic drugs. None of these bodies and organs, that is to say, can function properly under present treaties, without the corresponding and concurrent action of the others.

3. From this point of view, it would seem anomalous that the non-member States of the United Nations who are signatories to the international agreements, conventions and protocols on narcotic drugs, should contribute to the expenses of the Permanent Central Board only and not to the total expenses of the international administration in the field of narcotic drugs as a whole. The principle that it would be equitable for all parties to such agreements, conventions and protocols (whether Members or not of the United Nations) to share in the total expenses of this international administration was recognized in practice when this administration functioned under the auspices of the League of Nations. For example, certain non-members of the League who, nevertheless, were parties to the narcotic conventions, paid their contributions specifically sub-divided into three groups: (i) expenses of the Permanent Central Board; (ii) expenses of the Drug Supervisory Body; and (iii) expenses of the Opium Advisory Committee of the League of Nations, covering expenses incurred by the Council of the League and by the Secretary-



General in exercising functions and powers under the treaties in question.

4. The Secretary-General suggests, therefore, that the General Assembly consider the desirability of applying the same principle in the case of the United Nations in which event consideration of the Economic and Social Council's resolution might be more profitably deferred pending preparation of a detailed and thorough study of the whole question in terms of the wider implications indicated. Such a study, moreover, might take account of expenses, other than those relating to narcotic drugs, at present borne by the United Nations with respect to similar treaty bodies.

5. Accordingly the Secretary-General submits, for the consideration of the General Assembly, the following draft resolution:<sup>1</sup>

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<sup>1</sup> The text of this resolution (353(IV)) as adopted by the General Assembly on 24 November 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

*The General Assembly,*

*Taking note* of the last paragraph of resolution 201 (VIII) of the Economic and Social Council concerning the assessment of signatories of the Convention of 19 February 1925 relating to narcotic drugs who are not members of the United Nations for their fair share of the expenses of the Permanent Central Opium Board, and of the Secretary-General's memorandum on this subject (A/C.5/340),

*Requests* the Secretary-General:

1. To undertake a thorough study of this general question, regard being had to the total expenses incurred in connexion with the international administration of narcotic drugs and of such other functions or powers responsibility for which is shared by non-members of the United Nations under existing treaties; and

2. To submit the results of this study, together with appropriate recommendations, for the consideration of the General Assembly at its next regular session.

## AGENDA ITEM 53<sup>1 2</sup>

### Registration and publication of treaties and international agreements: report of the Secretary-General

#### Document A/1061

**Sixteenth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolution adopted by the Sixth Committee (A/C.6/L.46)**

[Original text: English]  
[3 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 212th meeting on 1 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the budgetary implications for the year 1950 of the draft resolution adopted by the Sixth Committee on 26 October 1949 (see A/C.5/333) concerning the registration and publication of treaties and international agreements. For the purpose of this examination, the Advisory Committee also had before it a report by the Secretary-General,<sup>3</sup> together with the record of the relevant discussion in the Sixth Committee.<sup>4</sup>

2. The final paragraphs of the draft resolution adopted by the Sixth Committee read as follows:

“The General Assembly

...  
“Notes moreover that the number of treaties registered during the past twelve months has considerably increased;

“Requests the Secretary-General to take all necessary measures to bring about the earliest possible publication of all registered agreements and treaties.”

3. The Advisory Committee received direct evidence from the Assistant Secretary-General in charge of the Legal Department to the following effect:

(a) Thirty-two volumes of the *Treaty Series* will have been published or prepared for printing by the end of the year 1949;

(b) Fourteen additional volumes will be required for the publication of the remainder of the treaties and agreements registered up to 30 September 1949;

(c) According to an approximate estimate of the probable number of treaties and agreements to be deposited for registration during the period 1 October 1949 to 30 June 1950, eighteen further volumes of the *Treaty Series* may need to be published by the end of the year 1950, if the interval between registration and publication is to be reduced to six months.<sup>5</sup>

4. The 1950 budget estimates of the Legal Department include an item of \$54,000 for the pub-

lication of twelve volumes of the *Treaty Series*, against a total requirement, as estimated in paragraph 3 (b) and (c) above, of thirty-two volumes for the year 1950.

5. The Advisory Committee was informed that the publication of thirty-two volumes during the year 1950 would increase the cost of printing by a maximum of \$50,000, making a total cost of \$104,000.

6. While concurring in the view that the early publication of registered agreements and treaties is a desirable objective, the Committee desires to point out that:

(a) On the basis of explanatory data furnished by the Legal Department, the estimate for contractual printing as submitted in section 14 of the 1950 budget estimates was recommended by the Advisory Committee for approval;

(b) Substantial reductions in printing estimates should result from the devaluation of certain currencies.

7. The Advisory Committee concurs in the view of the Secretary-General that it is unnecessary at the present stage to make any recommendation for additional budgetary provision in respect of the *Treaty Series*. If expenditure beyond the proposed appropriations is incurred, it should be met, in the first instance, out of any savings within the Legal Department or on other sections of the 1950 budget. In the event, however, that such savings prove insufficient for requirements, the Committee will be prepared, at the appropriate time, to recommend that supplementary provision be authorized.

8. In view of the fact that, up to date, the arrears in the *Treaty Series* have been due to administrative rather than budgetary causes, due regard should, in the Committee's opinion, also be paid to the capacity of the Legal Department and of the other services concerned to absorb the additional workload which the above programme represents.

#### ANNEX

##### TREATY SERIES: WORK PROGRAMME

	<i>Published or prepared for printing</i>	<i>Contents</i>
A. By 31 December 1949 . . . . .	Volumes 1-32	} Treaties and agreements registered up to 30 September 1949
B. (i) 31 December 1950 . . . . .	Volumes 33-46	
(ii) 31 December 1950 . . . . .	Volumes 47-64	} Treaties and agreements registered between 1 October 1949 and 30 June 1950

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1108.

<sup>3</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Sixth Committee*, document A/958.

<sup>4</sup> *Ibid.*, Sixth Committee, 174th meeting.

<sup>5</sup> See annex to the present report.

**Document A/C.5/333**

**Letter dated 31 October 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[31 October 1949]

I have been informed by Mr. Lachs, Chairman of the Sixth Committee, that during its 174th meeting held on 26 October 1949, the Sixth Committee decided to recommend to the General Assembly for adoption the following resolution:<sup>1</sup>

**"REGISTRATION AND PUBLICATION OF TREATIES AND INTERNATIONAL AGREEMENTS**

*"The General Assembly,*

*"Having considered the report of the Secretary-General on the registration and publication of treaties and international agreements;*

<sup>1</sup> The text of the resolution (364(IV)), as adopted by the General Assembly on 1 December 1949, will be found in *Official Records of the fourth session of the General Assembly, Resolutions*.

*"Notes with satisfaction the progress achieved in regard to the registration and publication of treaties;*

*"Notes moreover that the number of treaties registered during the past twelve months has considerably increased;*

*"Requests the Secretary-General to take all necessary measures to bring about the earliest possible publication of all registered agreements and treaties."*

In his letter to me, Mr. Lachs stated that the Sixth Committee, after having taken note that a considerable number of international treaties and agreements had been registered during the past year, decided that necessary steps should be taken in order to permit the publication of treaties and agreements at a rate which would reduce the present delay which takes place between the registration of a treaty and its publication.

I will appreciate your bringing this resolution to the attention of the Fifth Committee for the purpose of reporting to the General Assembly on the effect which its adoption would have on the budget estimates of the United Nations.

(Signed) Carlos P. RÓMULO

## AGENDA ITEM 63<sup>1 2</sup>

### Refugees and stateless persons: item proposed by the Economic and Social Council

#### Document A/1059

#### Fifteenth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions

[Original text: English]  
[4 November 1949]

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report on Refugees and Stateless Persons<sup>3</sup> which the Secretary-General has submitted in accordance with resolution 248 A (IX), adopted by the Economic and Social Council on 6 August 1949.

2. This resolution contains the following paragraphs:

*"The Economic and Social Council*

. . .

*"Requests the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions, to prepare for the consideration of the fourth session of the General Assembly a plan for such organization within the framework of the United Nations as may be required to enable the United Nations to discharge the function of international protection of refugees; and related functions, taking into account the following alternative:*

*"(a) The establishment of a high commissioner's office under the control of the United Nations;*

*"(b) The establishment of a service within the United Nations Secretariat;*

*"Further requests the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions, to transmit with such plan of organization a proposal with respect to the nature and extent of the legal protection functions to be performed, taking into consideration the experience of the League of Nations, the Inter-Governmental Committee on Refugees and the IRO, the various provisions of national legislation relating to refugees, the special problems in occupied areas, and the observations made by Governments during the current session of the Council . . ."*

3. The Advisory Committee believes that, before recommendations on the organization and financial arrangements for the international protection of refugees and stateless persons can usefully be made, the precise function to be discharged by the United Nations must first be determined by the General Assembly. As a corollary there is need for a clear definition of the scope and activities of the high commissioner's

office, should the creation of such an office be approved.

4. The Secretary-General has himself drawn attention to this matter in paragraph 6 of his report (A/C.3/527), which reads as follows:

*" . . . The Secretary-General has refrained from making fully detailed recommendations regarding the organization of the future service in the present report, believing that such proposals could more appropriately be made after the decisions of principle have been taken by the General Assembly."*

5. Nevertheless, since the Secretary-General's report deals in some detail with the possible organizational and financial arrangements for the international protection of refugees, the Advisory Committee deems it appropriate to offer certain observations of a preliminary character, which are subject to the reservation stated in paragraph 3 above.

6. On the hypothesis that the General Assembly adopts the first of the alternative forms of organization suggested by the Economic and Social Council resolution (see paragraph 2 above), the Advisory Committee endorses the recommendation of the Secretary-General that the high commissioner should be made directly responsible to the General Assembly, subject only to the consideration that the Secretary-General will retain normal control in financial matters.

7. The Committee considers that, in view of the nature of the operation, it will be necessary to grant a large measure of discretion to the high commissioner in respect of the organizational arrangements for his office. This being so, it might well prove a hindrance rather than a help to lay down a detailed plan at this stage. The directives which the high commissioner would receive from the General Assembly should be drawn up in the broadest possible terms to enable him to take account, in the field of organization, of changes in the rhythm of work and to use the services of his office to the best advantage.

8. As regards the Council's recommendation, contained in the last paragraph of resolution 248 A (III), that the General Assembly should make budgetary provision for the year 1950, the Secretary-General has drawn attention in his report (A/C.3/527, paragraphs 64-71) to the difficulty of submitting, in advance of the Assembly's decisions on questions of principle, detailed estimates of the costs involved. The Advisory Committee is, however, of the opinion that if, as presumably will be the case, the function of the United Nations in the matter of the legal protection of refugees is to be complementary to the protection afforded by Governments, the neces-

<sup>1</sup> This agenda item was referred to the Fifth Committee under rule 142 of the rules of procedure.

<sup>2</sup> The Rapporteur's report on this item will be found in the *Annex to the Plenary Meetings* under the symbol A/1177.

<sup>3</sup> See *Official Records of the fourth session of the General Assembly, Annex to the Third Committee*, document A/C.3/527.

sary budgetary provision would be much smaller than the figure of \$750,000 tentatively submitted by the Secretary-General, which, the Committee understands, is for the first year of operation, and which is based on the performance of all the functions listed in document A/C.3/527. In particular, an organization comprising a headquarters office and sixteen branch offices seems to the Advisory Committee to represent an unduly elaborate structure in relation to what the Committee conceives to be the principal functions of the high commissioner, consisting mainly of contacts and negotiations with interested Governments.

9. Subject to the foregoing considerations, the Advisory Committee believes that the conception of a small planning office, to operate before January 1951 and to study all aspects of the project in the light of the decision of principle to be taken by the General Assembly, is a correct one. The Committee would therefore be prepared to concur in the withdrawal from the Working Capital Fund of reasonable amounts necessary to finance such an office.

#### **Document A/1154**

##### **Twenty-sixth report of 1949 of the Advisory Committee on Administrative and Budgetary Questions, on the financial implications of the draft resolutions proposed by the Third Committee (A/1118)**

[Original text: English]  
[28 November 1949]

1. In accordance with a decision taken by the Fifth Committee at its 227th meeting on 22 November 1949, the Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General (A/C.5/357) on the financial implications of the draft resolutions proposed by the Third Committee.<sup>1</sup>

2. The Committee notes that, inasmuch as the date set in the draft resolution for the establishment of the High Commissioner's Office is 1 January 1951, the Secretary-General does not anticipate the need for an appropriation for 1950 on that account. Should unforeseen circumstances call for special preparatory work during the latter part of 1950, the Advisory Committee would be prepared to concur in the transfer of funds between sections of the budget, or, at need, in an advance from the Working Capital Fund.

3. As regards the tentative estimate of expenditure during 1951 in respect of the High Commissioner's Office, the Committee notes that the Secretary-General has had regard to the observations made in its previous report on this subject (A/1059) and that, in view of the definition of functions recommended by the Third Committee, the original estimate is reduced from \$750,000 to \$400,000. The submission of precise figures at the present time is, of course, impossible. When, however, events can be foreseen more clearly, budget estimates will be prepared in consultation

<sup>1</sup> See the *Annex to the Plenary Meetings*, document 1/1118. For the text of the resolution (319(IV)), as adopted by the General Assembly on 3 December 1949, see *Official Records of the fourth session of the General Assembly, Resolutions*.

with the Advisory Committee, prior to the fifth regular session of the General Assembly.

#### **Document A/C.5/357**

##### **Note by the Secretary-General**

[Original text: English]  
[21 November 1949]

1. On 15 November 1949, the Third Committee of the General Assembly approved two draft resolutions relating to refugees and stateless persons.<sup>2</sup>

2. The first of the resolutions (part A) proposes the establishment of an office of High Commissioner for Refugees within the framework of the United Nations as from 1 January 1951. The annex to the resolution (paragraph 1 (b)) indicates the recommendation of the Third Committee that the administrative expenses of the Office of the High Commissioner should be financed under the budget of the United Nations.

3. In view of the date set for the establishment of the High Commissioner's Office, it is the opinion of the Secretary-General that no supplementary budget appropriations for 1950 will be required. The Secretary-General will endeavour to absorb work required to prepare the detailed draft provisions for implementation of the proposal for circulation to the Governments and to the Economic and Social Council at its eleventh session (part A, paragraph 2 of the resolution) within existing budgetary provisions for the Secretariat. On the other hand, should the Economic and Social Council at its eleventh session decide on the necessity for a small planning group in the late months of 1950, as envisaged by the Secretary-General in his report (A/C.3/527)<sup>3</sup> and by the Advisory Committee on Administrative and Budgetary Questions (A/1059), the Secretary-General may find it necessary to request a transfer of funds between sections or have recourse to the Working Capital Fund with the concurrence of the Advisory Committee.

4. The precise budgetary consequences of this resolution will be considered in connexion with the 1951 budget estimates. In the opinion of the Secretary-General, the administrative expenses of the Office of the High Commissioner in 1951, as envisaged in this resolution, would be in the order of \$400,000 (net). Of this amount, approximately \$220,000 would be required for the headquarters office at Geneva (paragraphs 10 and 12 of the annex to the draft resolution) and \$180,000 for field representatives (paragraph 11). While the details cannot be presented until the staffing requirements are investigated more fully and until Governments are consulted concerning the necessity for field representatives, the definition of functions outlined by the Third Committee in paragraphs 4 to 8 of the annex to the draft resolution, eliminates the necessity for sizable branch offices suggested by the Secretary-General in his report (A/C.3/527, paragraph 66) as a consequence of the protection of individual refugees. This decision has made possible the substantial

<sup>2</sup> The text of the draft resolutions approved by the Third Committee will be found in the *Annex to the Plenary Meetings* under the symbol A/1118.

<sup>3</sup> See the *Annex to the Third Committee*.

reduction of the Secretary-General's original estimate of \$750,000 (net).

5. It should be emphasized that these estimates do not provide any sums for material assistance to refugees but only the expenses of legal and administrative officers, field representatives and secretarial and clerical staff. Paragraph 5 of the annex to part A of the draft resolution provides that:

"The High Commissioner should distribute among private, and, as appropriate, official agencies which he deems best qualified to administer such assistance *any funds*, public or private, which he may receive for this purpose. The accounts relating to these funds should be periodically verified by the auditors of the United Nations. For the information of the General Assembly, the High Commissioner should include in his annual report a statement of his activities in this field." (Italics supplied.)

If such funds should be made available in 1951, it is hoped that the staff of the High Commissioner as envisaged in paragraph 3 above with the assistance of the Secretary-General's regular financial services, would be sufficient for the receipt, management and disbursement of such moneys. It will be recognized by the Fifth Committee, however, that the administrative and budgetary consequences of this function cannot be finally determined until experience shows the approximate magnitude of the funds available and the best methods for allocation to public and private agencies on behalf of refugees. Paragraph 6 of the annex to the draft resolution providing that:

"The High Commissioner should engage in such additional activities, including repatriation and resettlement activities as the General Assembly may determine"

also may require special funds in the future but only in consequence of a further decision by the General Assembly.

6. The second of the draft resolutions approved by the Third Committee (part B) addresses an urgent appeal to all States to furnish the widest possible assistance to the International Refugee Organization, particularly in respect of the admission and care of refugees in the most destitute categories, and recommends that the General Assembly should decide:

"in the absence of definite data, to postpone until its fifth session the examination of the problem of assistance raised by the . . . memorandum [of 20 October 1949 of the IRO], should these problems still be in existence at that date".

This draft resolution bears on the question of the "hard-core" of refugees remaining after the termination of the International Refugee Organization. The resolution has no budgetary consequences to the United Nations in 1950.

#### **Document A/C.5/359**

#### **Letter dated 19 November 1949 from the President of the General Assembly to the Chairman of the Fifth Committee**

[Original text: English]  
[21 November 1949]

I am transmitting to you herewith at the request of Mr. Stolk, Chairman of the Third Committee, the resolution approved by the Third Committee on refugees and stateless persons.<sup>1</sup>

Would you kindly bring this resolution to the attention of your Committee and report to the General Assembly on the effect which it would have on the budget estimates of the United Nations.

(Signed) Carlos P. RÓMULO

<sup>1</sup> The text of the resolution referred to is contained in document A/1118.