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MEETING**

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Chairman: Sir Claude COREA (Ceylon).

TRIBUTE TO THE MEMORY OF MR. GEORGI DAMIANOV, PRESIDENT OF THE PRESIDUM OF THE NATIONAL ASSEMBLY OF THE PEOPLE'S REPUBLIC OF BULGARIA

1. The CHAIRMAN invited the Committee to observe one minute's silence as a tribute to the memory of Mr. Georgi Damianov, President of the Presidium of the National Assembly of the People's Republic of Bulgaria.

The Committee rose and stood in silence.

2. Mr. GEORGIEV (Bulgaria) thanked the Committee for its tribute to a great Bulgarian, whose memory would always be treasured by the Bulgarian people.

AGENDA ITEM 43

Supplementary estimates for the financial year 1958 (continued)

AGENDA ITEM 44

Budget estimates for the financial year 1959 (continued)

Cost estimates for the United Nations Observation Group in Lebanon and for expenditures arising from General Assembly resolution 1237 (ES-III) (A/4013, A/C.5/763)

The recommendation of the Advisory Committee on Administrative and Budgetary Questions (A/4013, para. 22 (a)) for a supplementary appropriation for 1958 of \$3.6 million for the United Nations Observation Group in Lebanon under a new section 4a, chap-

ter I, was approved by 43 votes to none, with 8 abstentions.

The Advisory Committee's recommendation (ibid., para. 22 (b)) for a supplementary appropriation of \$100,000 for 1958 for expenditures arising from resolution 1237 (ES-III) under section 4a, chapter II, was approved by 43 votes to none, with 9 abstentions.

The Advisory Committee's recommendation (ibid., para. 22 (c)) for an additional appropriation of \$500,000 for 1959 for the residual expenses of the United Nations Observation Group in Lebanon, and the continuing expenses in connexion with resolution 1237 (ES-III) under a new section 4a was approved by 45 votes to none, with 9 abstentions.

FINANCIAL IMPLICATIONS OF DRAFT RESOLUTION II SUBMITTED BY THE THIRD COMMITTEE IN DOCUMENT A/4001 AND CORR.1 ON AGENDA ITEM 31* (A/4014, A/C.5/765)

3. Mr. TURNER (Controller) said that he would not formally question the Advisory Committee's recommendations (A/4014, para. 8), but he had some misgivings about the statement that the adoption of the draft resolution on the World Refugee Year recommended by the Third Committee (A/4001 and Corr.1) "could give rise to a maximum expenditure of \$80,000 over the two years 1959 and 1960". He doubted whether anyone was at present in a position to state quite so categorically that a programme which had yet to be implemented would involve either a maximum or a minimum expenditure. The most that the Committee could reasonably be expected to indicate to the General Assembly was that, so far as could be foreseen at that juncture, the expenditure likely to arise was of the order of \$80,000. The Secretary-General had indicated (A/4014, para. 6) on the basis of his best estimates that the total expenditure could be anticipated at \$100,000; he had assured the Advisory Committee that the situation would be reviewed from time to time and that, early in 1959, he would report in greater detail to the Advisory Committee. The Controller urged the Fifth Committee to consider the maximum expenditure of \$80,000 in the light of his observations.

4. Mr. GANEM (France) understood the Controller's reservations. It was obviously difficult to give more than an approximate estimate so far in advance of the actual date of the programme. If, at a later stage when the Advisory Committee received detailed budget estimates from the Secretary-General, the appropriation of \$50,000 in the 1959 budget appeared inadequate, the Secretary-General could seek authorization to transfer funds from another section of the budget.

*Report of the United Nations High Commissioner for Refugees.

In those circumstances, he would vote for the Advisory Committee's recommendations.

5. The CHAIRMAN proposed that the Committee should decide to inform the General Assembly that adoption of the draft resolution relating to the World Refugee Year recommended by the Third Committee (a) could give rise to a maximum expenditure of \$80,000 over the two years 1959 and 1960, and (b) would require an appropriation of \$50,000 in the 1959 budget.

The proposal was adopted by 44 votes to 8, with 3 abstentions.

AGENDA ITEM 44

Budget estimates for the financial year 1959 (continued)

First reading (continued)

REVENUE-PRODUCING ACTIVITIES (continued)

6. Mr. OPRESCU (Romania) referred to the questions concerning taxes and duties on goods sold in the delegates' bar and the Gift Centre which had been raised

at the 667th meeting. At that time the Committee had been told that the tax question was already being studied by the Office of the Legal Counsel. It would be most helpful if the Committee could be informed of the point of view of that Office before the second reading of the budget. He would also like some information on the following questions. What amount had been spent during 1957 on the purchase, in the United States or elsewhere, of various supplies and equipment for Headquarters and the overseas offices? What taxes had been paid on those supplies and had any effort been made to obtain reimbursement of taxes included in the price of the goods? He had gathered at the earlier meeting that the Director of General Services was not fully acquainted with the various categories of taxes applicable in the United States. In his delegation's opinion it was the duty of those responsible for administering the budget to have a detailed knowledge of the whole complex of taxation and tax exemption as it applied to the United Nations.

7. Mr. TURNER (Controller) assured the Romanian representative that the Secretariat would be glad to provide any information it could.

The meeting rose at 3.40 p.m.