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SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1964*

Report of the Secretary-General

1. At its eighteenth session, the General Assembly, by resolution 1984 (XVIII) of 17 December 1963, voted appropriations for the year 1964 totalling \$101,327,600 and approved income estimates in the amount of \$15,186,800. In the Secretary-General's report on supplementary estimates for 1964 (A/5747 and Corr.1 and 2) submitted to the Assembly at its nineteenth session, total requirements were estimated at \$103,816,460, an increase of \$2,488,860 over the amount appropriated. The Secretary-General also estimated an increase of \$356,000 in income other than from staff assessment, for a total of \$6,054,400, and an increase of \$350,000 in income from staff assessment, for a total of \$9,838,400. Total revised estimates of income from all sources were therefore in the amount of \$15,892,800.
2. The Advisory Committee on Administrative and Budgetary Questions in its related report (A/5787) recommended a reduction of \$150,000 in the additional credits requested and accepted the revised income estimates as submitted.
3. Owing to the special circumstances which prevailed, no action was taken by the General Assembly during the first part of the nineteenth session (1 December 1964 to 18 February 1965) in respect of revised appropriations for 1964, a matter which may be expected to be one of the first items of business when the Fifth Committee is next convened.
4. Since the above-mentioned reports were issued, the accounts for the completed year 1964 have been closed. They indicated that actual obligations and expenditures amounted to \$102,948,977, which was \$867,483 less than the supplementary estimate submitted by the Secretary-General and \$717,483 less than the

* Item 77 of the provisional agenda.

revised appropriation recommended by the Advisory Committee. Actual income was in the amount of \$16,124,838, involving a further increase of \$232,038 in the revised estimate already recommended, or a total increase of \$938,038 in the estimates as originally approved.

5. Annex I provides an analysis of the revised requirements under each expenditure section for 1964, based on actual expenditures during that year, compared with the approved appropriation, the supplementary estimates submitted by the Secretary-General in document A/5747, and the revised appropriation initially recommended by the Advisory Committee in its related report (A/5787). Similar information concerning the estimates of income is contained in annex II. As shown in these annexes, an additional appropriation of \$1,621,377 would be required for 1964; the approved estimate of income from staff assessment may be increased by \$336,568, and that of income other than from staff assessment, by \$601,470.

6. Summarized below are the more significant variations between the actual obligations and expenditures, appearing in column 5 of annex I, and the revised appropriations initially recommended by the Advisory Committee, shown in column 3. This information is additional and complementary to that given in the Secretary-General's initial report on supplementary estimates for 1964 (A/5747).

Section 1. Travel and other expenses of representatives and members of commissions, committees, and other subsidiary bodies

7. In addition to the decrease of \$34,550 already reflected in the revised appropriation recommended by the Advisory Committee, a further amount of \$67,753 remained unspent, generally due to the fact that a number of bodies met for shorter periods than originally anticipated and that in certain cases not all members attended. The principal savings were as follows: Advisory Committee on Administrative and Budgetary Questions (\$17,087), Permanent Central Opium Board and Drug Supervisory Body (\$15,581), Sub-Commission on Prevention of Discrimination and Protection of Minorities (\$4,362), and Investments Committee (\$2,338).

Section 3. Salaries and wages

8. Actual expenditures and obligations proved to be \$216,778 below the revised appropriation recommended by the Advisory Committee. This arose to a large extent from a somewhat less accelerated rate of recruitment to the professional establishment than had been anticipated for the final months of the year. The resultant decreases under chapter I (Established posts) and under chapter III (i) (Temporary posts) totalled \$123,291. Further decreases of \$22,947 under chapter II (Temporary assistance for meetings) and of \$7,109 under chapter IV (Overtime and night differential) related to the need to make some limited provision for possible meetings of certain of the main committees of the General Assembly which did not in fact take place. Other decreases under chapter III were achieved by the exercise of strict administrative controls, contributing to the remaining surplus under this section.

Section 4. Common staff costs

9. Similarly, actual requirements under this section were \$181,255 below the revised appropriation recommended by the Advisory Committee, due mainly to the delays in recruitment referred to in connexion with section 3 above, including a decrease of \$119,730 in travel and removal expenses under chapters III and IV.

Section 5. Travel of staff

10. In the light of actual experience, the revised level recommended by the Advisory Committee may be reduced by \$34,965. The savings arose in the first instance from a decrease of \$22,000 under chapter I (Travel of staff to meetings). This was due mainly to the fact that the General Assembly met for only a few weeks in 1964 and on a restricted basis. Lower expenditures also occurred in respect of subsidiary bodies of ECAFE (\$10,300), ECIA (\$6,200), and ECA (\$2,000). Under chapter III (Travel of staff and dependants on home leave) an amount of \$17,782 remained unspent due to the non-exercise of entitlements. These reduced levels of expenditure were offset by additional requirements which arose under chapter II (Travel of staff on other official business) in the amount of \$4,900.

Section 7. Buildings and improvements to premises

11. Upon completion of the projects undertaken at Headquarters in connexion with the improvement of meeting-room facilities and the installation of a mechanical voting system in the Plenary Hall, it became apparent that a further decrease of \$64,244 in the costs originally quoted by the contractors could be effected, in addition to those forecast when the supplementary estimates were submitted.

Section 9. Maintenance, operation and rental of premises

12. Actual expenditures and obligations were \$34,477 less than recommended by the Advisory Committee. This included an amount of \$21,341 which remained unspent at Headquarters in respect of contractual services, utilities, and other expenses for the maintenance of premises due largely to the delay in the opening of the nineteenth session of the General Assembly.

Section 10. General expenses

13. The additional deficit of \$14,275 was attributable in the main to a net loss on currency exchange in the amount of some \$22,589. The procedures governing the currency transactions of the United Nations are laid down in rule III.6 of the Financial Rules and Regulations, the relevant part of which reads as follows:

"(a) The Controller shall establish the rates of exchange between the United States dollar and other currencies, which shall be used for the recording of all United Nations transactions.

"(b) (i) Where there is a conversion of United States dollars into local currency (or vice versa), the actual amounts obtained shall be taken to account; any difference between that amount and the amount which would have been obtained at the official rate of exchange under (a) above will be accounted for as a loss or gain on exchange.

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"(c) On the closing of the accounts for the financial year, the balance in the account for 'loss or gain on exchange' shall be debited to the budget account if there is a net loss; if there is a net profit, profit shall be credited to miscellaneous income."

Section 12. Special expenses

14. Actual commitments were \$46,865 less than the revised appropriation recommended by the Advisory Committee. This reduction arose mainly under chapters IV, VI and VII. Under chapter IV (Special educational and training programmes for South West Africans) an amount of \$24,114 remained unspent since during 1964 a total of twenty-three scholarships either lapsed or were cancelled. Under chapter VI (Technical Assistance to Rwanda and Burundi) an amount of \$9,638 was not required owing to the fact that travel costs were lower than anticipated and two advisers served for shorter periods. Under chapter VII (Special training programme for Territories under Portuguese Administration) an amount of \$10,800, or more than half the amount provided, remained unspent due to the fact that the selection of scholars for awards did not commence until the latter half of 1964.

Sections 13 to 17. Technical programmes

15. The redistribution of credits between these sections, within the over-all limit of the appropriation approved for part V as a whole, was due to the fact that during the last half of 1964 the Bureau of Technical Assistance Operations adopted a priority approach to programming, determined by the needs indicated by recipient Governments and without strict regard, therefore, to the compartmentalization created by the existing sectional distribution. Additionally, in response to General Assembly resolution 1782 (XVII) of 7 December 1962, which called for an expansion of advisory services in the field of human rights, programme implementation was permitted under section 15 to a maximum level of \$180,000, the requirement in excess of the amount of \$140,000 appropriated to be made available from general savings elsewhere under part V. The need for a more flexible arrangement had been recognized by the General Assembly in adopting resolution 1988 (XVIII) of 17 December 1963 in terms of which, acting upon a request which emanated from the Technical Assistance Committee and the Economic and Social Council, it authorized the Secretary-General, in his administration of the programme under part V, to make adjustments in the sectional provisions for section 13, section 14 and section 16, chapter I, within a maximum reduction of 5 per cent in any one of these sections, so as to permit the transfer of funds for the purpose of increasing one or more of the sections under part V. It will be

recalled in this regard that, in terms of its resolution 1008 (XXXVII) of 21 July 1964, the Economic and Social Council endorsed certain recommendations of the Technical Assistance Committee (E/3933) to the effect that the priority approach would become standard procedure as from 1965 and that sections 13, 14 and 16 should to all intents and purposes be administered as a whole. Accordingly, the Secretary-General submitted detailed estimates for part V (A/C.5/1011) in which he recommended that the total credits under that part should henceforth be distributed under three new budget sections: section 13 (Economic development, social activities and public administration), section 14 (Human rights advisory services) and section 15 (Narcotic drugs control).

Section 18. Special missions

16. The revised appropriation recommended by the Advisory Committee exceeded actual requirements by \$44,732, due mainly to a lower level of expenditure in the amount of \$15,422 for the United Nations Commission for the Unification and Rehabilitation of Korea (UNCURK), \$11,748 for the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples, \$5,757 for the Technical Representative and staff appointed at the request of the United Nations Conciliation Commission for Palestine (UNCCP); the balance of \$11,805 consisted of a series of minor decreases under a number of other chapters. The decrease for UNCURK was due to greater savings than originally expected from the devaluation of local currency, fewer meetings than foreseen, and less travel of staff and dependants due to extensions of tours of duty. In the case of the Special Committee, travel and subsistence costs in connexion with visits to particular territories did not arise to the extent provided for. As far as the UNCCP Technical Representative is concerned, certain funds which had been provided to cover repatriation and termination costs were not required in view of the fact that the mission was extended.

Section 19. United Nations Field Service

17. The additional deficit of \$7,609 was due to the need for a number of ex gratia payments (\$2,232), travel and separation costs in the case of the unexpected separation of three staff members (\$4,683), as well as a number of minor increases under other common staff costs accounts.

18. Accordingly, the Secretary-General submits in annex III a draft resolution on revised appropriations and revised estimates of income for 1964 which is based on the actual obligations and expenditures and actual income recorded for that financial year.

19. In regard to the method of financing the additional appropriation of \$1,621,377 requested in this report, attention is drawn to paragraph 4 of the Secretary-General's financial report for the year ended 31 December 1964 as contained in the financial report and accounts and the report of the Board of Auditors for that year.^{1/} In that paragraph it is stated that the additional requirements had been charged to the amount available in surplus account as at 31 December 1964. It will therefore not be necessary to levy any direct assessment on Member States in respect of the additional appropriation to be approved by the General Assembly.

^{1/} Official Records of the General Assembly, Twentieth Session, Supplement No. 6 (A/6006).

ANNEX I
Expenses and Obligations for the Year 1984

Budget section.	G.A. Res. 1984 (XVIII) of 17 December 1983						Supplementary Appropriation Difference between Columns 5 and 1. Increase or (decrease) \$
	1	2	3	4	5	6	
	Appropriation (A/5747)	Supplementary estimates (A/5747)	Revised appropriation recommended by Advisory Committee (A/5787)	Difference between Columns 3 and 1 increase or (decrease)	Actual expenses and obligations	Difference between Columns 5 and 3 increase or (decrease)	
Part I Sessions of the General Assembly, the councils, commissions and committees; special meetings and conferences							
1 Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies	1,207,950	1,173,400	1,173,400	(34,550)	1,105,647	(67,753)	(102,303)
2 Special meetings and conferences	4,012,100	3,843,100	3,843,100	(169,000)	3,842,480	(620)	(169,620)
Total, Part I	5,220,050	5,016,500	5,016,500	(203,550)	4,948,127	(68,373)	(271,923)
Part II Staff costs and related expenses							
3 Salaries and wages	45,233,980	46,620,000	46,483,000	1,249,000	46,266,222	(216,778)	1,032,242
4 Common staff costs	10,363,500	10,763,500	10,763,500	400,000	10,585,245	(181,255)	218,745
5 Travel of staff	1,899,900	2,061,500	2,057,500	67,600	2,022,535	(34,965)	32,635
6 Payments under Annex I, paragraphs 2 and 3, of the Staff Regulations; Hospitality	105,000	105,000	105,000	-	95,064	(9,936)	(9,936)
Total, Part II	57,602,380	59,550,000	59,409,000	1,171,620	58,966,066	(442,334)	1,272,686
Part III Buildings, equipment, and common services							
7 Buildings and improvements to premises	7,458,970	7,307,160	7,307,160	(151,810)	7,242,916	(64,244)	(216,054)
8 Permanent equipment	528,200	530,500	530,500	2,300	523,079	(7,421)	(5,121)
9 Maintenance, operation, and rental of premises	3,610,000	3,656,400	3,656,400	46,400	3,621,923	(34,477)	11,923
10 General expenses	4,052,000	4,229,000	4,220,000	168,000	4,234,275	14,275	182,275
11 Printing	1,424,000	1,424,000	1,424,000	-	1,409,697	(14,303)	(14,303)
Total, Part III	17,073,170	17,147,060	17,148,060	64,890	17,031,890	(106,170)	(41,280)
Part IV Special expenses							
12 Special expenses	7,767,800	7,817,300	7,817,300	49,500	7,770,435	(46,865)	2,635
Total, Part IV	7,767,800	7,817,300	7,817,300	49,500	7,770,435	(46,865)	2,635
Part V Technical programmes							
13 Economic development	2,250,000	2,250,000	2,250,000	-	2,231,421	41,421	41,421
14 Social activities	2,105,000	2,105,000	2,105,000	-	2,114,830	9,830	9,830
15 Human rights advisory services	140,000	140,000	140,000	-	177,315	37,315	37,315
16 Public administration	1,830,000	1,830,000	1,830,000	-	1,747,423	(82,577)	(82,577)
17 Narcotic drugs control	73,000	73,000	73,000	-	68,829	(4,171)	(6,171)
Total, Part V	6,400,000	6,400,000	6,400,000	-	6,399,818	(182)	(182)
Part VI Special missions and related activities							
18 Special missions	2,400,000	2,830,000	2,830,000	430,000	2,785,268	(44,732)	385,268
19 United Nations Field Service	1,525,700	1,513,300	1,513,300	17,600	1,540,309	27,009	26,209
Total, Part VI	3,925,700	4,343,300	4,343,300	447,600	4,325,577	(17,723)	410,477
Part VII Office of the United Nations High Commissioner for Refugees							
20 Office of the United Nations High Commissioner for Refugees	2,293,500	2,478,600	2,478,600	185,100	2,478,271	(329)	185,071
Total, Part VII	2,293,500	2,478,600	2,478,600	185,100	2,478,271	(329)	185,071
Part VIII International Court of Justice							
21 International Court of Justice	955,000	1,033,700	1,033,700	78,700	1,017,893	(15,807)	62,893
Total, Part VIII	955,000	1,033,700	1,033,700	78,700	1,017,893	(15,807)	62,893
GRAND TOTAL	101,227,600	103,816,460	103,666,460	2,338,860	102,946,977	(717,483)	1,621,277

ANNEX II

Income for the year 1964

Income section	(1) Approved (G.A. remission 1964 (VIII))	(2) Revised estimate (4/5/64 and 4/5/64)	(3) Actual income	(4) Increase (decrease) in income (2) (3)	(5) Increase of (decrease) in income (1) (3)
1 Income from staff assessment	2,488,400	2,428,400	2,428,298	(59,000)	256,568
2 Funds provided from extra-budgetary accounts					
I. Special Account for the Expanded Programme of Technical Assistance					
(1) Contributions towards administrative and operational services costs	936,600	936,600	936,600	-	-
(11) Contributions towards central services costs	49,000	49,000	49,000	-	-
II. Voluntary Funds for the Programme of the High Commissioner for Refugees	290,000	290,000	290,000	-	-
III. United Nations Joint Staff Pension Fund	259,800	259,200	257,902	(608)	8,702
Total, Income Section 2	1,580,800	1,580,800	1,589,292	8,702	8,702
3 General income					
(i) Rental income (space charges)	294,000	294,000	297,257	3,257	3,257
(ii) Reimbursement of staff and services	294,000	400,000	419,814	119,814	69,814
(iii) Income from interests and investments	50,000	20,000	22,810	22,810	(17,190)
(iv) Sale of used office, transportation and other equipment	56,000	76,000	78,721	2,721	22,721
(v) Refund of prior years' expenditures	370,000	370,000	269,061	(99,061)	99,061
(vi) Contributions from non-Member States	200,000	127,000	127,416	416	127,416
(vii) Revenues from television services and film distribution	72,500	200,000	207,123	7,123	7,123
(viii) Miscellaneous income	72,500	72,500	108,227	35,727	35,727
Total, Income Section 3	1,244,500	1,515,500	1,728,439	222,939	229,939
4 Sale of United Nations postage stamps (UNPA)	1,400,000	1,670,000	1,703,082	33,082	203,082
5 Sale of publications	343,000	343,000	361,050	18,050	20,050
6 Services to visitors and entering services					
I. Service to visitors	828,000	757,000	713,247	(43,753)	(114,453)
II. Entering services	828,000	(160,000)	(7,450)	(8,950)	(7,450)
Total, Income Section 6	1,656,000	597,000	705,797	(950,203)	(121,903)
Total, income other than staff assessment (Sections 2 to 6)	2,694,400	6,024,400	6,959,870	865,470	601,470
Grand Total (Sections 1 to 6)	5,182,800	8,452,800	9,388,168	935,368	828,038

6/ Additional income for the year 1964 not yet approved by the General Assembly.

ANNEX III

DRAFT RESOLUTION ON SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1964

A

Budget appropriations for the financial year 1964

The General Assembly

1. Resolves that for the financial year 1964 the amount of \$US1,327,600 appropriated by its resolution 1984 A (XVIII) of 17 December 1963 be increased by \$US1,621,377 as follows:

<u>Section</u>	Amount appropriated by resolution 1984 A (XVIII)	Supplementary appropriation	Revised amount of appropriation
<u>Part I, Sessions of the General Assembly, the councils, commissions and committees: special meetings and conferences</u>			
1. Travel and other expenses of representatives and members of commissions, committees and other subsidiary bodies	1,207,950	(102,303)	1,105,647
2. Special meetings and conferences	<u>4,012,100</u>	<u>(169,620)</u>	<u>3,842,480</u>
TOTAL, PART I	<u>5,220,050</u>	<u>(271,923)</u>	<u>4,948,127</u>

	Amount appropriated by resolution 1984 A (XVIII)	Supplementary appropriation	Revised amount of appropriation
<u>Part II, Staff costs and related expenses</u>			
3. Salaries and wages	45,233,980	1,032,242	46,266,222
4. Common staff costs	10,363,500	218,745	10,582,245
5. Travel of staff	1,989,900	32,635	2,022,535
6. Payments under annex I, paragraphs 2 and 3, of the Staff Regulations:			
Hospitality	<u>105,000</u>	<u>(9,936)</u>	<u>95,064</u>
TOTAL, PART II	<u>57,692,380</u>	<u>1,273,686</u>	<u>58,966,066</u>
<u>Part III, Buildings, equipment and common services</u>			
7. Buildings and improvements to premises	7,458,970	(216,054)	7,242,916
8. Permanent equipment	528,200	(5,121)	523,079
9. Maintenance, operation and rental of premises	3,610,000	11,923	3,621,923
10. General expenses	4,052,000	182,275	4,234,275
11. Printing	<u>1,424,000</u>	<u>(14,303)</u>	<u>1,409,697</u>
TOTAL, PART III	<u>17,073,170</u>	<u>(41,280)</u>	<u>17,031,890</u>
<u>Part IV, Special expenses</u>			
12. Special expenses	<u>7,767,800</u>	<u>2,635</u>	<u>7,770,435</u>
TOTAL, PART IV	<u>7,767,800</u>	<u>2,635</u>	<u>7,770,435</u>

	Amount appropriated by resolution 1984 A (XVIII)	Supplementary appropriation	Revised amount of appropriation
<u>Part V, Technical programmes</u>			
13. Economic development	2,250,000	41,421	2,291,421
14. Social activities	2,105,000	9,830	2,114,830
15. Human rights activities	140,000	37,315	177,315
16. Public administration	1,830,000	(82,577)	1,747,423
17. Narcotic drugs control	<u>75,000</u>	<u>(6,171)</u>	<u>68,829</u>
TOTAL, PART V	<u>6,400,000</u>	<u>(182)</u>	<u>6,399,818</u>
<u>Part VI, Special missions</u>			
18. Special missions	2,400,000	385,268	2,785,268
19. United Nations Field Service	<u>1,525,700</u>	<u>25,209</u>	<u>1,550,909</u>
TOTAL, PART VI	<u>3,925,700</u>	<u>410,477</u>	<u>4,336,177</u>
<u>Part VII, Office of the United Nations High Commissioner for Refugees</u>			
20. Office of the United Nations High Commissioner for Refugees	<u>2,293,500</u>	<u>185,071</u>	<u>2,478,571</u>
TOTAL, PART VII	<u>2,293,500</u>	<u>185,071</u>	<u>2,478,571</u>
<u>Part VIII, International Court of Justice</u>			
21. International Court of Justice	<u>955,000</u>	<u>62,893</u>	<u>1,017,893</u>
TOTAL, PART VIII	<u>955,000</u>	<u>62,893</u>	<u>1,017,893</u>
GRAND TOTAL	<u>101,327,600</u>	<u>1,621,377</u>	<u>102,948,977</u>

2. Authorizes the Secretary-General, notwithstanding the provisions of regulations 4.2, 4.3 and 4.4 of the Financial Regulations of the United Nations, to make payments in 1965, as necessary, from the amounts appropriated for 1964 for the following purposes:

(a) Printing of the final proceedings of the United Nations Conference on Trade and Development (section 2, chapter I) and of the Third International Conference on the Peaceful Uses of Atomic Energy (section 2, chapter II);

(b) The expansion of meeting-room facilities at Headquarters and for the development of the basement area of the General Assembly building (section 7, chapter IV (i));

3. Resolves that the unexpended balance of the 1964 appropriation of \$500,000 in respect of the United Nations building in Santiago, Chile (section 7, chapter III) shall be transferred on 31 December 1964 to the Santiago Building Fund established under General Assembly resolution 1692 (XVI) of 18 December 1961;

4. Resolves that appropriations for technical assistance programmes under part V of the budget shall remain available for twenty-four months following the end of the financial year 1964, to the extent that they are required to discharge obligations in respect of fellowship awards made during that year.

B

Income estimates for the financial year 1964

The General Assembly

Resolves that for the financial year 1964:

1. The estimates of income approved by its resolution 1984 B (XVIII) of 17 December 1963 shall be revised as follows:

<u>Section</u>	Estimate approved by resolution 1984 B (XVIII)	Increase or (decrease)	Revised estimate
<u>Part I, Income from staff assessment</u>			
1. Staff assessment income	9,488,400	336,568	9,824,968
TOTAL, PART I	9,488,400	336,568	9,824,968
<u>Part II, Other income</u>			
2. Funds provided from extra-budgetary accounts	1,580,800	8,702	1,589,502
3. General income	1,348,600	389,839	1,738,439
4. Sale of United Nations postage stamps	1,400,000	303,982	1,703,982
5. Sale of publications	541,000	20,850	561,850
6. Services to visitors and catering services	828,000	(121,903)	706,097
TOTAL, PART II	5,698,400	601,470	6,299,870
GRAND TOTAL	15,186,800	938,038	16,124,838

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955.

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C

Financing of the appropriations for the financial year 1964

The General Assembly

Takes note of the action reported in paragraph 4 of the financial report for the year ended 31 December 1964^{a/} to the effect that the additional requirements for the financial year 1964 in the amount of \$1,621,377 were charged to surplus account as at 31 December 1964.

^{a/} Official Records of the General Assembly, Twentieth Session, Supplement No. 6 (A/6006).