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SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1954

Twenty-fifth report of the Advisory Committee on Administrative and Budgetary Questions to the ninth session of the General Assembly

1. The Advisory Committee on Administrative and Budgetary Questions has considered a report of the Secretary-General (A/2792 and Corr.1) submitting the supplementary estimates for 1954.
2. The following table contains an analysis of the additional requirements for 1954, which the Secretary-General estimates at \$701,870:

| | <u>Dollars (US)</u> |
|--|--------------------------|
| Amount appropriated for 1954 by the General Assembly /resolution 786 (VIII) of 9 December 1953/ | 47,827,110 |
| <u>Additional requirements for 1954</u> | |
| A. (i) Estimated additional requirements in respect of activities covered by the 1954 appropriations..... | 126,700 |
| (ii) Estimated surpluses on the 1954 appropriations..... | (1,255,930) |
| Estimated net surplus to be surrendered..... | <u>1,129,230</u> |
| | 46,697,880 |
| B. Estimated additional requirements in respect of unforeseen and extraordinary expenses and other items not covered by the 1954 appropriations..... | <u>1,831,100</u> |
| Revised 1954 appropriation | <u><u>48,528,980</u></u> |

3. In reporting during November 1953 on the organization of the Secretariat, ^{1/} the Secretary-General expressed the hope that it would be possible during 1954 to achieve a reduction of one million dollars in the over-all budget of the United Nations. The actual net saving on activities covered by the appropriation resolution amounts to \$1,129,230. In the opinion of the Advisory Committee, the Secretary-General is to be commended for this satisfactory result.
4. The estimate of additional requirements under part B of the table in paragraph 2 above includes a sum of \$1,650,000 in respect of the reimbursement of national income taxation. The reduction of \$150,000 by comparison with the corresponding 1953 provision (\$1,800,000) is due to a decrease both in the taxable total of salaries and wages and in the rate of taxation imposed. The Advisory Committee has submitted a separate report (A/2799) on this general subject of tax reimbursement. While concurring in the provision proposed by the Secretary-General for the year 1954, the Committee recommends that he should continue during 1955 his negotiations with Member States which have not acceded to the Convention on the Privileges and Immunities of the United Nations or which do not in some other manner afford exemption from national income taxation, and that a report on such negotiations should be submitted to the General Assembly at its tenth session.
5. Supplementary requirements under part A (1) of the above table include a sum of \$65,000 in respect of section 26 (Publications), of which the greater part is attributable to the printing of additional volumes in the Treaty Series, thirty-nine volumes having been submitted to the printers during 1954. In view of the provisions of General Assembly resolution 482 (V) of 12 December 1950, which requires that all treaties and agreements should be published in their full and unabridged form, together with all annexes to such instruments, the Secretary-General is deprived of the effective control over this item of expenditure which the General Assembly calls upon him to exercise in respect of most other publications. The Advisory Committee accordingly recommends that on the second reading of the 1955 estimates in the Fifth Committee the provision for the printing of the Treaty Series during that year should be segregated and entered in a

^{1/} See Official Records of the General Assembly, Eighth Session, Annexes, agenda item 48, document A/2554, paragraph 27.

separate appropriation section, and that a similar procedure should be followed in subsequent years.

6. The surpluses surrendered include an amount of \$35,000 on section 3 (The Economic and Social Council, Commissions and Committees). The Advisory Committee notes with satisfaction that \$19,500 of this amount represents savings on the travel and subsistence of staff attending the 1954 Geneva session of the Council.

7. Subject to the observations in the foregoing paragraphs, the Advisory Committee recommends that the amount of \$47,827,110 appropriated for the financial year 1954 under General Assembly resolution 786 (VIII) of 9 December 1953 should be increased by \$701,870 to \$48,528,980.

8. The Committee also concurs in the Secretary-General's proposal that, notwithstanding the provisions of financial regulation 4.3, the appropriation of \$565,000 under section 19a (Improvements to premises) should remain available for twelve months from 31 December 1954, to the extent that the appropriation is required to discharge obligations under any contract entered into prior to that date.
