



Dual DistributionSixth session
Agenda item 40

SUPPLEMENTARY ESTIMATES FOR 1951

Report of the Fifth Committee

Rapporteur: Mr. Rafik ASEHA (Syria)

1. In accordance with the allocation of agenda items approved by the General Assembly at its 342nd plenary meeting, the Fifth Committee, at its 316th meeting held on 17 December 1951, considered the question of supplementary estimates for the financial year 1951. The Committee had before it the report of the Secretary-General (A/C.5/466), together with the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions as contained in its fourteenth report of 1951 (A/2006).
2. As presented by the Secretary-General, net additional requirements after making allowance for savings during the year amounted to \$1,454,400, thus increasing budgetary requirements for 1951 to a total of \$49,253,000. It was pointed out, however, that the figure of \$1,454,400 did not fully reflect the true situation of the 1951 budget since it took into account savings in the amount of \$851,500 which would accrue as a result of the postponement to 1952 of part of the expenses for the sixth session of the General Assembly, for which provision would require to be made in the 1952 budget. The total of the additional requirements in respect of activities for which no appropriation was made in the 1951 budget, as adopted by the General Assembly at its fifth session, was estimated at \$2,316,750. In addition, deficiencies in amounts included in the 1951 budget, which had been covered by transfer of funds between sections, amounted altogether to \$321,250.
3. Of the total supplementary provision requested, an amount of \$1,391,000 was required for reimbursement of national income taxes paid by staff members in

respect of income received from the United Nations during 1951 or in respect of prior years for which reimbursement had not previously been made. Provision for such reimbursement was requested by the Secretary-General in accordance with paragraph 4(f) of resolution 473(V) of 15 December 1950. Other major items covered by the Secretary-General's estimate included an amount of \$450,000 for provision of medals and ribbons for the personnel participating in Korea in defence of the principles of the Charter, authority for such expenditure having been granted in resolution 483(V); an amount of \$236,400 representing additional home leave travel costs for certain staff members required to take advance home leave in conjunction with their secondment for duty at the sixth session of the General Assembly in Paris; and payment in 1951 for equipment authorized in the 1950 budget but delivered after 31 December 1950 involving an additional appropriation of \$258,000. The remainder of the total estimates requested were stated by the Secretary-General to be attributable to the engagement of temporary staff and consultants to assist his Executive Office in work arising out of General Assembly resolution 377(V) entitled "Uniting for Peace" and resolution 494(V) on the development of a twenty-year programme for achieving peace through the United Nations (\$21,500); to an estimated net deficit in Section 15 of \$193,500 due in the main to the need for additional temporary assistance in various parts of the Department of Conference and General Services; to an estimated net deficit on Section 18 (Common Services) of \$72,000, due to additional requirements for telephone services, cable, telegraph, wireless and long distance telephone services, internal reproduction supplies and postal services; and to increased expenditures incurred by the International Court of Justice in connection with the appointment of ad hoc judges and with the printing of supporting documentation submitted by parties to cases before the Court (\$9,500).

4. The Fifth Committee was informed, in the Report of the Advisory Committee, that as regards the additional requirements estimated at \$450,000 for the provision of insignia to personnel participating in Korea, this was not now expected to exceed \$122,500 during 1951 and that the Secretary-General would accordingly submit a supplementary estimate for 1952 in respect of the balance of \$327,500. The Advisory Committee accordingly recommended that the amount of \$47,798,600 appropriated for the financial year 1951 under General Assembly resolution 471(V) of 15 December 1950 should be increased by \$1,126,900 to a figure of \$48,925,500; the additional amount so recommended representing the total of the supplementary
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provision proposed by the Secretary-General (\$1,454,400) less the amount of \$327,500 referred to above.

5. As regards transfers of funds between 1951 appropriation sections in which it had concurred during the year 1951, the Advisory Committee, in its report, cited certain cases in which transfers from various sections were proposed by the Secretary-General for the financing of projects not previously submitted for the approval of the General Assembly. While concurring in these transfers, the Advisory Committee expressed the view that the Secretary-General should consider the adoption of an improved procedure to govern the transfer of funds between appropriation sections so that the General Assembly may take cognizance of every case where funds are utilized for projects not yet submitted for its approval. It agreed that surpluses might in certain cases be used to finance such projects as, for example, in the case of a project of exceptional urgency, but was of the opinion, nevertheless, that a full report on the relevant action should be presented to the General Assembly as the organ responsible for the final approval of programmes. The attention of the Fifth Committee having been specifically directed to this recommendation, it was agreed that special reference should be made to it in the report of the Fifth Committee on the relevant agenda item.

6. Certain Delegations expressed the hope also that the Secretary-General would pay special attention to the observation of the Advisory Committee concerning the deficit of \$38,900 on postal services resulting from the large volume of documentation and heavy mailings in connection with United Nations Day and activities relating to resolution 377(V) on "Uniting for Peace". This figure appeared to the Advisory Committee an excessive one, having regard to the total appropriation involved, particularly in view of the fact that only the activities under resolution 377(V) could be said to represent additional requirements unforeseen at the date of submission of the 1951 budget estimates.

7. The Representative of the Union of Soviet Socialist Republics expressed the objection of his Delegation to the provision of funds for reimbursement of national income taxes on the grounds that the adoption of the staff assessment scheme was intended to solve this particular problem and that ample time had elapsed for the Member States concerned to make appropriate arrangements for granting tax exemption. He stated further that his Delegation could not approve appropriations relating to provision of insignia for personnel in Korea or for financing activities arising out of General Assembly resolutions 377(V) and 494(V),

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since these resolutions were objected to in principle. He further considered that supplementary appropriations were not justified in connection with the extended fifth session of the General Assembly or for the purpose of meeting deficits under Section 15 (Department of Conference and General Services) and Section 18 (Common Services). The fact that such deficits existed indicated failure on the part of the Secretariat to utilize funds placed at its disposal with due prudence and economy.

8. The question was raised by some delegations, with respect to the supplementary provision requested for tax reimbursement, as to whether in the circumstances it would not be sounder budgetary practice to include an appropriate amount in the budget itself. It was suggested by the representative of Norway, in this connection, that the Secretary-General and the Advisory Committee might bear this consideration in mind in the preparation and examination of the 1953 budget estimates. In response to a question by the representative of Canada as to the need of commercial insurance coverage against fire and equipment damage on the Headquarters Secretariat building, it was stated by the representative of the Secretary-General that the alternative of self-insurance had been carefully considered but that in view of the magnitude of the risk involved it was felt wiser to make an exception to the general policy of self-insurance in this particular instance.

9. Following brief discussion, the Advisory Committee's recommendation for a supplementary appropriation of \$1,126,900 for the financial year 1951 was approved by 37 votes to 5, with one abstention.

10. The Fifth Committee therefore recommends to the General Assembly the adoption of the following resolution:

SUPPLEMENTARY ESTIMATES FOR THE FINANCIAL YEAR 1951

The General Assembly

Resolves that

1. The amount of \$ US 47,798,600 appropriated for the financial year 1951 by resolution 471 (V) adopted on 15 December 1950, is increased by \$1,126,900 as follows:

<u>Section</u>	1951 appropriation as adjusted under paragraph 3 of resolution 471 (V)	Supplementary appropriation, increase or decrease	Revised amount of appropriation
	\$ US	\$ US	\$ US
1. The General Assembly, commissions and committees	2,568,750	- 647,500	1,921,250
2. The Security Council, commissions and committees	-	-	-
3. The Economic and Social Council, commissions and committees	481,400	-	481,400
3a. Permanent Central Opium Board and Drug Supervisory Body	22,900	-	22,900
3b. Regional economic commissions	64,000	-	64,000
4. The Trusteeship Council, commissions and committees	48,600	-	48,600
5. Investigations and inquiries	3,946,800	- 247,400	3,699,400
5a. United Nations Field Service	448,700	- 22,100	426,600
6. Executive Office of the Secretary-General	482,500	+ 21,500	504,000
6a. Library	448,450	- 7,000	441,450
7. Department of Security Council Affairs	711,600	-	711,600
8. Military Staff Committee secretariat	108,000	-	108,000
9. Technical Assistance Administration	293,800	-	293,800
10. Department of Economic Affairs	2,033,800	-	2,033,800
Department of Social Affairs	1,545,750	- 43,700	1,502,050

<u>Section</u>	1951 appropriation as adjusted under paragraph 3 of resolution 471(V)	Supplementary appropriation, increase or decrease	Revised amount of appropriation
	\$ US	\$ US	\$ US
12. Department of Trusteeship and Information from Non-Self-Governing Territories	847,900	-	847,900
13. Department of Public Information	2,678,620	-	2,678,620
14. Legal Department	413,400	-	413,400
15. Conference and General Services	7,048,400	+ 193,500	7,241,900
16. Administrative and Financial Services	2,996,650	-	2,996,650
17. Common staff costs	4,366,700	+ 1,575,100	5,941,800
18. Common services	2,760,000	+ 122,000	2,882,000
18a. Transfer to permanent Headquarters	660,000	-	660,000
19. Permanent equipment	325,200	+ 258,000	583,200
20. United Nations Office at Geneva	4,482,050	-	4,482,050
20a. Office of the High Commissioner for Refugees	254,000	- 35,000	219,000
21. Information centres	838,200	-	838,200
22. Economic Commission for Asia and the Far East	857,100	-	857,100
23. Economic Commission for Latin America	584,000	-	584,000
24. Hospitality	20,000	-	20,000
25. Official records	838,000	- 50,000	788,000
26. Publications	962,000	-	962,000
27. Advisory Social Welfare Services	743,500	-	743,500
28. Technical Assistance for Economic Development	479,400	-	479,400
29. Programme for Training in Public Administration	145,000	-	145,000

<u>Section</u>	1951 appropriation as adjusted under paragraph 3 of resolution <u>471(V)</u>	Supplementary appropriation, increase or decrease	Revised amount of appropriation
	\$ US	\$ US	\$ US
30. Transfer of the assets of the League of Nations to the United Nations	649,500	-	649,500
31. Amortization of the Headquarters construction loan	1,000,000	-	1,000,000
32. The International Court of Justice	593,930	+ 9,500	603,430
TOTAL:	<u>47,798,600</u>	<u>+ 1,126,900</u>	<u>48,925,500</u>
