- 2. The appropriations under paragraph 1 shall be financed by contributions from Member States after adjustment in accordance with regulation 5.2 of the Financial Regulations of the United Nations; for this purpose, income for the financial year 1960 other than staff assessment is estimated at \$5,357,500 and income from staff assessment at \$6,329,000;
 - 3. The Secretary-General is authorized:
- (a) To administer as a unit the provisions under sections 1, 6 and 8 in a total amount of \$94,650 relating to the Permanent Central Opium Board and the Drug Supervisory Body;
- (b) To transfer credits between sections of the budget, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;
- 4. The appropriations under sections 1, 6, 7 and 8 in a total amount of \$226,590 relating to the United Nations Joint Staff Pension Board and the United Nations Staff Pension Committee shall be administered in accordance with article XXVII of the Regulations of the United Nations Joint Staff Pension Fund;
- 5. In addition to the appropriations under paragraph 1 above, an amount of \$17,500 is hereby appropriated from the income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses as are in accordance with the objects and provisions of the endowment;
- 6. The Secretary-General is authorized, in accordance with the Financial Regulations, to charge against the income derived from the United Nations Postal Administration, the Visitors Service (Headquarters), the sale of publications, the catering and related services, the Gift Centre and the Visitors Service (Geneva), the direct expenses of those activities; income in excess of those expenses shall be treated as miscellaneous income under the terms of article VII of the Financial Regulations, and of paragraph 2 above.

846th plenary meeting, 5 December 1959.

1444 (XIV). Unforeseen and extraordinary expenses for the financial year 1960

The General Assembly

Resolves that, for the financial year 1960:

- 1. 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 million, as the Secretary-General certifies relate to the maintenance of peace and security or to urgent economic rehabilitation;
- (b) Such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by:
 - (i) The designation of *ad hoc* judges (Statute, Article 31), not exceeding a total of \$30,000;
 - (ii) The appointment of assessors (Statute, Article 30), or the calling of witnesses and the appointment of experts (Statute, Article 50), not exceeding a total of \$25,000;
 - (iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$75,000;
- (c) Such commitments not exceeding a total of \$25,000 as may be authorized by the Secretary-General

in accordance with paragraph 4 of General Assembly resolution 1202 (XII) of 13 December 1957 relating to the pattern of conferences:

2. The Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly, at its fifteenth session, all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the Assembly in respect of such commitments.

846th plenary meeting, 5 December 1959.

1445 (XIV). Working Capital Fund for the financial year 1960

The General Assembly

Resolves that:

- 1. The Working Capital Fund shall be established for the year ending 31 December 1960 at an amount of \$US25 million, to be derived:
- (a) As to \$23,920,842, from cash advances by Members in accordance with the provisions of paragraphs 2 and 3 below;
- (b) As to \$1,079,158, by transfer from surplus account as follows:
 - (i) \$551,170 being the balance of surplus account as at 31 December 1957 not applied against Members' assessments for 1958 in accordance

- with General Assembly resolution 1340 (XIII) of 13 December 1958;
- (ii) \$527,988 being the balance of surplus account available for credit to Members as at 31 December 1958;
- 2. Members shall make cash advances to the Working Capital Fund as required under paragraph 1 (a) above in accordance with the scale adopted by the General Assembly for contributions of Members to the budget for the financial year 1960;
- 3. There shall be set off against this allocation of advances the amounts paid by Members to the Working Capital Fund for the financial year 1959 under General Assembly resolution 1340 (XIII), provided that, should such advance paid by any Member to the Working Capital Fund for the financial year 1959 exceed the amount of that Member's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of contributions payable by that Member in respect of the budget for the financial year 1960, or any previous budget;
- 4. The Secretary-General is authorized to advance from the Working Capital Fund:
- (a) Such sums as may be necessar, to finance oudgetary appropriations pending receipt of contributions; sums so advanced shall be reimbursed as soon as receipts from contributions are available for the purpose;
- (b) Such sums as may be necessary to finance commitments which may be duly authorized under the provisions of General Assembly resolution 1444 (XIV) of 5 December 1959, relating to unforeseen and extraordinary expenses; the Secretary-General shall make provision in the budget estimates for reimbursing the Working Capital Fund;
- (c) Such sums as, together with net sums outstanding for the same purpose, do not exceed \$125,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total \$125,000 may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;
- (d) Loans to specialized agencies and preparatory commissions of agencies to be established by intergovernmental agreement under the auspices of the United Nations to finance their work, pending receipt by the agencies concerned of sufficient contributions under their own budgets; such loans shall normally be repayable within two years, and the Secretary-General shall obtain the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for any cash issues which would increase the aggregate balance outstanding (including amounts previously advanced and outstanding) at any one time to an amount in excess of \$250,000;
- (e) Such sums not exceeding \$35,000 as may be required to finance payments of advance insurance premiums where the period of insurance extends beyond the end of the financial year in which payment is made; this amount may be increased with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions; the Secretary-General shall make provision in the budget estimates of each year, during the life of the related policies, to cover the charges applicable to each such year;
- (f) Such sums as may be necessary to finance supplementary payments made to the United Nations Joint Staff Pension Fund in accordance with paragraph 5

- of General Assembly resolution 1310 (XIII) of 10 December 1958 dealing with the pensionable remuneration of the staff;
- (g) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund.

846th plenary meeting, 5 December 1959.

1446 (XIV). Organization and management of work of the Secretariat of the United Nations

The General Assembly,

Recalling its resolution 886 (IX) of 17 December 1954 on the organizational structure of the Secretariat of the United Nations,

Bearing in mind that there has been no general review of the organization of the work of the Secretariat since the year 1954-1955,

Recognizing the utility of conducting periodic general reviews of the structure and functioning of United Nations bodies,

Taking into consideration that an over-all review of the programmes of the United Nations and specialized agencies for the next five years, being carried out by the Economic and Social Council, will be completed in 1960,

Taking further into account the view of the Secretary-General that the organization of the Secretariat should be subject to constant scrutiny and adjustment in order to meet changing requirements and achieve maximum economies and efficiency,

Noting the suggestion of the Advisory Committee on Administrative and Budgetary Questions that consideration should be given to the desirability of having an over-all review of the organization of the Secretariat,

Noting the work of the Administrative Management Unit established in 1958 in the Office of the Controller,

- 1. Requests the Secretary-General to appoint a committee of experts, composed of six persons with broad and practical experience in the various aspects of administration and chosen with due regard to geographical distribution in consultation with the respective Governments, to work together with the Secretary-General in reviewing the activities and organization of the Secretariat of the United Nations with a view to effecting or proposing further measures designed to ensure maximum economy and efficiency in the Secretariat;
- 2. Requests the Secretary-General to consult with the Advisory Committee on Administrative and Budgetary Questions on the arrangements to be made under paragraph 1 above;
- 3. Requests the Secretary-General, having considered a report of the committee of experts, to present to the General Assembly at its fifteenth session provisional recommendations thereon together with the committee's report, bearing in mind that the Secretary-General's final recommendations together with further reports of the committee shall be presented to the General Assembly at its sixteenth session;
- 4. Requests the Advisory Committee on Administrative and Budgetary Questions to submit its observa-