2900 (XXVI). Unforeseen and extraordinary expenses for the financial year 1972

The General Assembly

1. *Authorizes* 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 and the provisions of paragraph 3 below, to enter into commitments to meet unforeseen and extraordinary expenses in the financial year 1972, provided that the concurrence of the Advisory Committee shall not be necessary for:

(*a*) Such commitments, not exceeding a total of $US 2 million, as the Secretary-General certifies relate to the maintenance of peace and security;

(*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 of the Court, Article 31), not exceeding a total of $37,500;

(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 made in accordance with paragraph 10 of General Assembly resolution 2816 (XXVI) of 14 December 1971, not exceeding a total of $200,000, as the Secretary-General certifies relate to emergency aid in connexion with natural disasters, with a normal ceiling of $20,000 per country in the case of any one disaster;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its twenty-seventh 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;

3. *Decides* that if, as a result of a decision of the Security Council, commitments relating to the maintenance of peace and security should arise in an estimated total exceeding $10 million before the twenty-seventh session of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

2031st plenary meeting,
22 December 1971.

2901 (XXVI). Working Capital Fund for the financial year 1972

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the year ending 31 December 1972 in the amount of $US 40 million;

2. Member States shall make advances to the Working Capital Fund in accordance with the scale adopted by the General Assembly for contributions of Members to the budget for the financial year 1972;

3. There shall be set off against this allocation of advances:

(*a*) Credits to Member States resulting from transfers made in 1959 and 1960 from surplus account to the Working Capital Fund in a total amount of $1,079,158;

(*b*) Cash advances paid by Member States to the Working Capital Fund for the financial year 1971 under General Assembly resolution 2740 (XXV) of 17 December 1970;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for 1971 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contribution payable by the Member State in respect of the financial year 1972;

5. The Secretary-General is authorized to advance from the Working Capital Fund:

(*a*) Such sums as may be necessary to finance budgetary appropriations pending the 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 the resolutions adopted by the General Assembly, in particular resolution 2900 (XXVI) of 22 December 1971 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 $150,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of $150,000 may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;

(*d*) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, such sums 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; 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;

(*e*) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending the accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund;

6. Should the provision in paragraph 1 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in 1972, cash from special funds and accounts in his custody, under the conditions approved in General Assembly resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.

2031st plenary meeting,
22 December 1971.