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IMPLEMENTATION OF THE RECOMMENDATIONS OF THE AD HOC COMMITTEE  
OF EXPERTS TO EXAMINE THE FINANCES OF THE UNITED NATIONS AND  
THE SPECIALIZED AGENCIES

Unforeseen and Extraordinary Expenses

Report by the Secretary-General

1. The General Assembly, in operative paragraph 6 of its resolution 2370 (XXII), requested the Advisory Committee on Administrative and Budgetary Questions to recommend (a) an appropriate definition of the term "unforeseen and extraordinary expenses," as used in the annual resolution governing this matter, and (b) a resolution to cope with the interrelated problems, especially those recommendations of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies which dealt with transfers of credits between sections and the submission of supplementary estimates.
2. The Advisory Committee submitted two successive reports on the results of its deliberations, the first<sup>1/</sup> during the twenty-third session of the General Assembly and the second<sup>2/</sup> during the twenty-fourth. Annex IV to the latter report contained proposed new definitions of unforeseen and extraordinary expenses and suggested procedures to govern the financing of such expenditures.
3. Having considered the Advisory Committee's report, the Fifth Committee, at its 1326th meeting, decided to accept a suggestion by the Advisory Committee

1/ Official Records of the General Assembly, Twenty-Third Session, Annexes, agenda item 74, document A/7336.

2/ Ibid., Twenty-Fourth Session, Annexes, agenda item 74, document A/7726.

to the effect that the existing system relating to unforeseen and extraordinary expenses should be sustained in 1970 and that, with the assistance of the Controller, an inquiry should be made, during the first ten months of the year up to the time of the submission by the Secretary-General of his report on supplementary estimates, as to the manner in which the system proposed by the Advisory Committee would have worked had it been in force.

4. The experience during 1970 up to the time of the submission on 29 September of the supplementary estimates in document A/8083, was as follows:

I Commitments in respect of which, in accordance with the provisions of paragraph 1(b) of Resolution 2614 (XXIV), the concurrence of the Advisory Committee on Administrative and Budgetary Questions was obtained

|  | Additional needs<br>submitted to Ad-<br>visory Committee<br>for its<br><u>concurrence</u><br>\$ | Amounts<br>concurred<br>in by<br>Advisory<br><u>Committee</u><br>\$ | Amounts<br>included<br>in supple-<br>mentary<br><u>estimates</u><br>\$ |
|--|---|---|--|
| (a) Additional activities of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Population of the Occupied Territories, established by General Assembly resolution 2443 (XXIII) of 19 December 1968 .....  | 36,400  | 36,400  | 8,000  |
| (b) International co-operation in connexion with the earthquake which struck Peru on 31 May 1970: appointment by the Secretary-General of a personal representative assisted by an adviser, to consult with the Government of Peru on plans for the reconstruction and development of the devastated areas | 20,000  | 20,000  | 20,000   |
| (c) <u>Ad Hoc</u> Working Group established by resolution 2 (XXIII) of the Commission on Human Rights: additional activities relating to allegations regarding infringements of trade union rights in Southern Africa proposed by the Commission   |   |   |  |

/...

|   | Additional needs<br>submitted to Ad-<br>visory Committee<br>for its<br><u>concurrence</u><br>\$ | Amounts<br>concurrent<br>in by<br>Advisory<br>Committee<br>\$ | Amounts<br>included<br>in supple-<br>mentary<br>estimates<br>\$ |
|---|---|---|---|
| at its twenty-sixth session and<br>endorsed by the Economic and<br>Social Council in its resolution<br>1509 (XLVIII) .....  | 33,500  | 30,000  | -   |
| (d) Special one week session of the<br>Commission on Narcotic Drugs,<br>held in Geneva in September/October<br>1970, in accordance with a decision<br>by the Economic and Social Council<br>in its resolution 1532 (XLIX), to<br>consider policy recommendations<br>for integrated international<br>action against drug abuse ..... | 22,600  | 22,600  | 22,600  |
| (e) International co-operation in<br>connexion with the earthquake in<br>Peru: assistance to be provided<br>by the Economic Commission for<br>Latin America .....   | 50,000  | 50,000  | 22,300  |
| Total, I  | <u>162,500</u>  | <u>159,000</u>  | <u>72,900</u>   |
| <br><u>II</u> <u>Commitments entered into by the</u><br><u>Secretary-General under the authority</u><br><u>granted to him in paragraph 1(a) of</u><br><u>resolution 2614 (XXIV) for purposes</u><br><u>related to the maintenance of peace</u><br><u>and security</u>   |   |   |   |
| (a) Additional requirements for the<br>United Nations Truce Supervision<br>Organization (UNTSO) as a result<br>of hostilities in the area .....   | -   | -   | 334,600   |
| <br><u>III</u> Expenses incurred on assistance in<br>cases of natural disaster, in<br>accordance with the provisions of<br>General Assembly resolution 2435<br>(XXIII), as amended by resolution<br>2614 (XXIV) .....   |   |   |   |
|   | -   | -   | 105,500   |
|   | <u>162,500</u>  | <u>159,000</u>  | <u>513,000</u>  |
|   |   |   | /...  |

5. As indicated above the need to have recourse to the unforeseen and extraordinary expenses procedure in the course of the current year has been marginal. Moreover, of the total commitments in the amount of \$513,000 which had been entered into under this heading at the time of the submission of the supplementary estimates in document A/8083, \$334,600 related to the maintenance of peace and security and \$105,500 to assistance in cases of natural disaster, leaving only \$72,900 in the category of expenditure which required the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions.

6. It is clear that this experience has provided an insufficient basis for testing adequately any of the new procedures which have been envisaged. It is likely, moreover, that certain other adaptations of the current system may well need to be considered in conjunction with the possible introduction in the foreseeable future of new budgetary procedures as envisaged in the report of the Secretary-General in document A/C.5/1335. In the circumstances, the General Assembly may wish to defer the matter for further examination at its twenty-sixth session.

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