

3. The Secretary-General is authorized:

- (a) To advance from the Working Capital Fund such sums as may be necessary to finance the appropriations for the years 1966 and 1967 pending receipt of contributions from Members; sums so advanced shall be reimbursed to the Working Capital Fund as soon as contributions are available;
- (b) With the prior concurrence of the Council, to advance such sums as may be necessary to meet unforeseen or extraordinary expenses arising during the financial period 1966/67 provided that such expenses are of an urgent nature and shall relate specifically to the approved work programme of the Organization and that the Council is assured that the relevant expenditures cannot be met by appropriate transfer action within the total budget approved for a calendar year.

4. The Secretary-General shall report to the Assembly all advances made under the present Resolution and the circumstances relating thereto and shall make provision in the estimates for reimbursement to the Working Capital Fund.

*24 September 1965
Agenda item 15*

RESOLUTION A.75(IV)

AMENDMENTS OF THE FINANCIAL REGULATIONS

THE ASSEMBLY,

CONSIDERING the report of the Secretary-General setting forth the difficulties encountered in trying to apply the Financial Regulations as presently written and proposing amendments thereto,

NOTING the observations of the External Auditor,

NOTING FURTHER the favourable recommendation of the Council,

EXERCISING its responsibilities under Article 14.1 of the Financial Regulations,

ADOPTS the amendments to the Financial Regulations, the text of which is given in the Annex to this Resolution,

RESOLVES that the amended text of the Financial Regulations shall come into force as from 1 January 1966, from which date any surplus carried over from 1965 will be administered under the amended regulations.

ANNEX

REVISED TEXT OF THE FINANCIAL REGULATIONS

ARTICLE 3.3

No change in English text.

ARTICLE 3.6

No change in English text.

ARTICLE 4.2

Appropriations shall be available for obligations during the calendar year to which they relate.

Unobligated appropriations at the close of the calendar year shall, if not required for transfer, be cancelled.

ARTICLE 4.3

Such portion of appropriations as may be required to meet the outstanding legal obligations as at the last day of the calendar year shall remain available for twelve months, at the end of which period any remaining balances shall be credited to Miscellaneous Income of the current calendar year. Any obligations remaining a valid claim at that time shall be charged against the appropriations of the current calendar year.

ARTICLE 4.4

No change in English text. (Previously numbered 4.5)

ARTICLE 5.2

In the assessment of the contributions of Members for each calendar year, adjustments shall be made in respect of:

- (a) estimated Miscellaneous Income of the calendar year in respect of which the assessment of contributions is being made;
- (b) supplementary appropriations for which contributions have not previously been assessed on the Members.

ARTICLE 5.3

At the beginning of each calendar year the Secretary-General shall:

- (a) inform Members of their obligations in respect of annual contributions to the budget;
- (b) inform Members of their obligations in respect of advances to the Working Capital Fund;
- (c) request Members to remit all contributions and advances due.

ARTICLE 5.8

New Members shall be required to make a contribution for the period in which they become Members based on the scale as applied to existing Members and an advance to the Working Capital Fund. The contributions assessed in respect of the current calendar year shall be based on the number of full months remaining in the calendar year after the date on which the Member's ratification of or adherence to the Convention has come into force. The contributions and advances of a new Member shall be due and payable within thirty days of receipt of the notification by the Secretary-General of the determinations made by the Assembly.

ARTICLE 6.1

- (a) There shall be established a General Fund for the purpose of accounting for the expenditure of the Organization. The contributions paid by Member States under Regulation 5.1, Miscellaneous Income and any advances made from the Working Capital Fund to finance general expenditures shall be credited to the General Fund.
- (b) Any cash surplus in the General Fund at the close of any calendar year shall be allocated among Members in proportion to the assessments other than basic assessments contributed for that year and as at 1 January following the year in which the audit of the relevant accounts is completed, shall be released and applied to liquidate, in whole or in part, first, any advance due to the Working Capital Fund; secondly, any arrears of contributions; and thirdly, contributions for the calendar year following the year in which the audit is completed.

ARTICLE 6.2

There shall be established a Working Capital Fund in an amount and for purposes to be determined from time to time by the Assembly.

Any Member on joining the Organization shall make an advance to the Fund in accordance with the scale of contributions applicable to the budget of the year of its accession.

The original level of \$150,000 on 1 January 1966 shall be increased by the amounts that Members joining after 1 January 1966 shall be required to pay, until such time as the Assembly may establish a new ceiling.

ARTICLE 7.1

All income, other than:

- (a) Contributions to the budget under Regulation 5.1;
- (b) Refunds of direct expenditures made during the financial year; and
- (c) Advances or deposits to Funds

shall be classed as Miscellaneous Income, for credit to the General Fund.

*22 September 1965
Agenda item 23*

RESOLUTION A.76(IV)

APPORTIONMENT OF EXPENSES AMONG MEMBER STATES

THE ASSEMBLY,

RESOLVES that the scale of apportionment of annual expenses among Members and Associate Members shall be based on the following principles:

Each Member shall be required to contribute: