

from member States, however, are to be actually made in a currency or currencies to be determined by the General Conference.

4. *Other Financial and Related Matters.*—Decisions were made by the Conference on other matters not directly covered by regulations—

(a) The Director-General was empowered to follow the practice of the United Nations in reimbursing staff members for any taxes on salaries and wages they may be required to pay until such time as final arrangements can be made by member States for exempting them from national taxation.

(b) The Director-General was authorized to continue the employment of members of the staff of the Preparatory Commission until 28 February, 1947.

(c) The Director-General was instructed to issue instructions to provide proper channels of communication with member States.

(d) The General Conference resolved that the scale of contributions to UNESCO for 1947 should be established as follows:—

(i) "The scale shall be that adopted by the United Nations for contributions to its administrative budget, subject to the adjustment specified in (ii) below."

(ii) "Inasmuch as the membership of the United Nations and UNESCO are not identical, the scale established under (i) above shall be adjusted to cover the Budget of the Organization."

(iii) "The Executive Board, to whom the duty of making the adjustment is hereby entrusted, shall, before promulgating the scale, enter into such consultations with member States as may be desirable."

(e) The General Conference resolved that—

(i) "There is established a Revolving Fund in the amount of \$3,000,000."

(ii) "Deposits to be made by member States to the Revolving Fund, which shall be interest-free and shall remain the property of the member States, shall be made in the same ratios as the contributions of member States to the Budget of the Organization of the year 1947."

(NOTE.—The Revolving Fund is made necessary by the fact that some member States are unable to make their annual contributions until quite late in the Organization's financial year, which begins on 1 January.)

5. *The Budget.*—The Secretariat had prepared a detailed budget showing the estimated expenditure for 1947, under each of many headings. The Sub-Commission, however, could not feel that the cost of the various items in the draft programme had been worked out with sufficient accuracy to justify it in trying to itemize the first budget. With one exception, moreover, none of the Programme Sub-Commissions submitted to the Administrative and Financial Sub-Commission any real estimates of the cost of the programmes they had approved for the coming year. So the Sub-Commission recommended that the General Conference should pass the total amount of the budget for 1947, leaving the Executive Board to itemize it as soon as possible.