

representation allowance of \$20,000 (U.S.) per annum. In addition, he should be provided with a furnished residence, the repairs and maintenance of which, excluding provision of household staff, should be borne by the Organization."

(b) Assistant Secretaries-General and Directors

"1. An Assistant Secretary-General should receive a net salary of \$13,500, together with allowance of \$7,500 to \$11,500 at the Secretary-General's discretion.

2. A top ranking Director should receive a net salary of \$11,000 together with allowance of \$3,000 to \$6,000 at the Secretary-General's discretion.

3. The allowances mentioned above should include all representation (including hospitality), housing, education and childrens' allowances, but not such reimbursable allowances as travel, subsistence and removal costs upon appointment, transfer or termination of appointment with the Organisation; official travel; and home leave travel."

The level of salaries and allowances for the Assistant Secretaries-General and Directors followed more or less naturally from the original approval of the salary and allowances for the Secretary-General. The Canadian Delegation did not take an active role in connection with emoluments of the Secretary-General for the person that, at the time, one of the candidates for appointment was Mr. Pearson, Canadian Ambassador to Washington.

The argumentation hinged upon the use of the word "net" in defining the salaries and allowances. Senator Vandenberg opposed this term vigorously on the grounds that the question whether salaries should be exempt from tax was entirely and exclusively within the jurisdiction of the countries of which