

Egypt	0.79
El Salvador	0.05
Ethiopia	0.08
France	6.00
Greece	0.17
Guatemala	0.05
Haiti	0.04
Honduras	0.04
Iceland	0.04
India	3.25
Iran	0.45
Iraq	0.17
Israel	0.12
Lebanon	0.06
Liberia	0.04
Luxembourg	0.05
Mexico	0.63
Netherlands	1.40
New Zealand	0.50
Nicaragua	0.04
Norway	0.50
Pakistan	0.70
Panama	0.05
Paraguay	0.04
Peru	0.20
Philippines	0.29
Poland	0.95
Saudi Arabia	0.08
Sweden	1.98
Syria	0.12
Thailand	0.27
Turkey	0.91
Ukrainian Soviet Socialist Republic	0.84
Union of South Africa	1.12
Union of Soviet Socialist Republics	6.34
United Kingdom of Great Britain and Northern Ireland	11.37
United States of America	39.79
Uruguay	0.18
Venezuela	0.27
Yemen	0.04
Yugoslavia	0.33

TOTAL 100.00

2. That, notwithstanding the provisions of rule 149 of the rules of procedure of the General Assembly, the scale of assessments for the apportionment of the expenses of the United Nations shall be reviewed by the Committee on Contributions in 1950 and a report submitted for the consideration of the General Assembly at its next regular session;

3. That Israel, which was admitted to membership in the United Nations on 11 May 1949, shall contribute for the first year of membership seven-twelfths of its percentage assessment for 1950 applied to the budget for 1949;

4. That Switzerland shall contribute 1.65 per cent of the expenses of the International Court of Justice for the year 1950, this assessment having been established after consultation with the Swiss Government, in accordance with the terms of General Assembly resolution 91 (I)⁹ of 11 December 1946;

5. That, notwithstanding the terms of regulation 20 of the Provisional Financial Regulations, the Secretary-General shall be empowered to accept, at his discretion, and after consultation

⁹ See Resolutions adopted by the General Assembly during the second part of its first session, page 182.

with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the financial year 1950 in currencies other than United States dollars.

*231st plenary meeting,
20 October 1949.*

344 (IV). Appointments to fill vacancies in the membership of the Advisory Committee on Administrative and Budgetary Questions

The General Assembly

1. *Appoints* the following persons as members of the Advisory Committee on Administrative and Budgetary Questions:

Mr. William O. Hall;
Mr. Olyntho P. Machado;
Sir William Matthews;

2. *Declares* these members to be appointed for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

345 (IV). Appointments to fill vacancies in the membership of the Committee on Contributions

The General Assembly

1. *Appoints* the following persons as members of the Committee on Contributions:

Mr. Kan Lee;
Mr. Frank Pace;
Mr. Mitchell W. Sharp;

2. *Declares* these members to be appointed for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

346 (IV). Appointment to fill a vacancy in the membership of the Board of Auditors

The General Assembly

Appoints the Auditor-General of Canada as a member of the Board of Auditors for a three-year term to commence on 1 July 1950.

*255th plenary meeting,
24 November 1949.*

347 (IV). Audit procedures of the United Nations and the specialized agencies

The General Assembly,

Having taken note of the set of common principles to govern audit procedures of the United Nations and the specialized agencies as agreed by the Administrative Committee on Co-ordination, and of the recommendation¹⁰ of the Co-ordination Committee of the Economic and Social Council in this respect,

¹⁰ See *Official Records of the Economic and Social Council, Fourth Year, Ninth Session, Resolutions, page 71.*

1. Declares that the audit principles contained in annex A to the present resolution shall constitute the instructions of the General Assembly relative to the conduct of the audit of the United Nations accounts as referred to in paragraph (f) of provisional financial regulation 34,¹¹ and that resolution 74 (I)¹² adopted by the General Assembly on 7 December 1946 shall be considered as amended accordingly;

2. Approves the principles regarding a joint panel of auditors for the United Nations and the specialized agencies as set out in annex B to the present resolution;

3. Requests the Secretary-General and the Administrative Committee on Co-ordination to conclude arrangements for the establishment of the joint panel of auditors under the provisions of annex B to the present resolution;

4. Resolves that members of the Board of Auditors of the United Nations be nominated to the joint panel of auditors;

5. Expresses the hope that such of the specialized agencies as have not yet agreed to the common system of external audit will do so in the near future.

*255th plenary meeting,
24 November 1949.*

Annex A

Principles to govern the audit procedures of the United Nations

1. The principles set out in regulation 34 of the Provisional Financial Regulations are reaffirmed. A representative of the Board of Auditors shall be present when the Board's report is being considered by the General Assembly.

2. The Board of Auditors shall perform an audit of the accounts of the United Nations, including all trust and special accounts, as it may deem necessary in order to certify:

(a) That the financial statements are in accord with the books and records of the Organization;

(b) That the financial transactions reflected in the statements have been in accordance with the rules and regulations, the budgetary provisions and other applicable directives;

(c) That the securities and monies on deposit and on hand have been verified by certificate received direct from the Organization's depositaries or by actual count.

3. Subject to the provisions of the Provisional Financial Regulations, the Board of Auditors shall be the sole judge as to the acceptance in whole or in part of certifications by the Secretariat and may proceed to such detailed examination and verification as it chooses of all financial records including those relating to supplies and equipment.

4. The Board of Auditors may affirm by test the reliability of the internal audit and may make such reports with respect thereto as the Board may deem necessary, to the General Assembly or to the Advisory Committee on Administrative and Budgetary Questions, or to the Secretary-General.

5. The several members of the Board and staff working under its direction shall subscribe to such oath as may be approved by the Advisory Committee on Administrative and Budgetary Questions. Thereupon the members of the Board and its staff shall have free access at all convenient times to all books of account and records which are, in the opinion of

the Board, necessary for the performance of the audit. Information classified as confidential in the records of the Secretariat and which is required by the Board for the purposes of the audit shall be made available on application to the Assistant Secretary-General for Administrative and Financial Services. In the event that the Board is of the opinion that a duty rests on it to draw to the attention of the General Assembly any matter respecting which all or part of the documentation is classified as confidential, direct quotation should be avoided.

6. The Board of Auditors, in addition to certifying the accounts, may make such observations as it may deem necessary with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the financial consequences of administrative practices.

7. In no case, however, shall the Board of Auditors include criticism in its audit report without first affording the Secretariat an opportunity of explanation to the Board on the matter under observation. Audit objections to any items arising during the examination of the accounts shall be immediately communicated to the Assistant Secretary-General for Administrative and Financial Services.

8. The Board of Auditors shall prepare a report on the accounts certified in which it should mention:

(a) The extent and character of its examination of any important changes therein;

(b) Matters affecting the completeness or accuracy of the accounts, such as:

(i) Information necessary to the correct interpretation of the account,

(ii) Any amounts which ought to have been received but which have not been brought to account,

(iii) Expenditures not properly substantiated;

(c) Other matters which should be brought to the notice of the General Assembly such as:

(i) Cases of fraud or presumptive fraud,

(ii) Wasteful or improper expenditure of United Nations money or other assets (notwithstanding that the accounting for the transactions may be correct),

(iii) Expenditure likely to commit the United Nations to further outlay on a large scale,

(iv) Any defect in the general system or detailed regulations governing the control of receipts and expenditure, or of supplies and equipment,

(v) Expenditure not in accordance with the intention of the General Assembly, after making allowance for duly authorized transfers within the budget,

(vi) Expenditure in excess of appropriations as amended by duly authorized transfers within the budget,

(vii) Expenditure not in conformity with the authority which governs it;

(d) The accuracy or otherwise of the supplies and equipment records as determined by stock-taking and examination of the records;

In addition, the reports may contain reference to:

(e) Transactions accounted for in a previous year, concerning which further information has been obtained, or transactions in a later year concerning which it seems desirable that the General Assembly should have early knowledge.

9. The Board of Auditors, or such of their officers as they may designate, shall certify the financial statements in the following terms:

"The financial statements of the United Nations for the financial year ended 31 December . . . have been examined in accordance with our directions.

¹¹ See *Official Records of the second session of the General Assembly*, Resolutions, page 74.

¹² See *Resolutions adopted by the General Assembly during the second part of its first session*, page 135.

We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct",

adding, should it be necessary:

"subject to the observations in our report".

10. The Board of Auditors shall have no power to disallow items in the accounts, but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which it entertains doubt as to legality or propriety.

Annex B

Joint system of external audit

1. In principle there should be a panel of external auditors of the United Nations and the specialized agencies composed of persons having the rank of Auditor-General (or its equivalent in the various Member States).

2. Such a panel should consist of the auditors appointed by the United Nations and the specialized agencies, chosen by common consent for a period of three years in such a manner that the members of the panel would not exceed six in number, and bearing in mind the location of the specialized agencies, the ability of the governmental audit staffs to undertake the total audit load within the appropriate time-limits, and the desirability of securing continuity of audit.

3. Each organization should select one or more members of the panel to perform its audit. Payments of salaries, fees or *honoraria* should be a matter for settlement between the parties directly concerned.

4. Each auditor (or the auditors) performing an audit should sign his (or their) own report or reports.

5. Members of the panel selected to perform the audit should be requested to take appropriate steps, in particular by meeting together annually, to co-ordinate their audits and to exchange information on methods and findings. The panel of auditors should be invited to submit from time to time any observations or recommendations which it might wish to make on the co-ordination and standardization of the accounts and financial procedures of the United Nations and the specialized agencies.

6. Cost of the annual meetings of active members of the panel should be borne by the participating organizations.

348 (IV). Appointments to fill vacancies in the membership of the United Nations Staff Pension Committee

The General Assembly

1. *Appoints* the persons named below as members and alternate members of the United Nations Staff Pension Committee, in accordance with the provisions of article 20 of the Regulations for the United Nations Joint Staff Pension Fund:

Members:

Mr. R. T. Cristobal;
Mr. E. de Holte Castello;
Mr. N. I. Klimov;

¹³ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee*, document A/1009.

Alternates:

Miss Carol C. Laise;
Dr. A. Nass;
Mr. P. Ordonneau;

2. *Declares* these members and alternate members to be appointed for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

349 (IV). Appointment to fill a vacancy in the membership of the Investments Committee

The General Assembly

Confirms the appointment by the Secretary-General of Mr. Ivar Rooth as a member of the Investments Committee for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

350 (IV). Headquarters of the United Nations

The General Assembly

1. *Takes note* of the Secretary-General's report¹³ on the Headquarters of the United Nations;

2. *Decides* that the Headquarters Advisory Committee, established by General Assembly resolution 182 (II)¹⁴ of 20 November 1947, shall be continued with the existing membership;

3. *Requests* the Secretary-General to report to the fifth regular session of the General Assembly on the progress of the construction of the Headquarters;

4. *Draws* the Secretary-General's attention to the observations and suggestions made by the representatives of Member States during the discussion of the Secretary-General's report on the United Nations Headquarters at the fourth regular session of the General Assembly.

*255th plenary meeting,
24 November 1949.*

351 (IV). Establishment of a United Nations Administrative Tribunal

A

The General Assembly

Resolves that the following Statute shall be adopted for the United Nations Administrative Tribunal to come into force on 1 January 1950:

STATUTE OF THE UNITED NATIONS ADMINISTRATIVE TRIBUNAL

ARTICLE 1

A Tribunal is established by the present Statute to be known as the United Nations Administrative Tribunal.

ARTICLE 2

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of

¹⁴ See *Official Records of the second session of the General Assembly, Resolutions*, page 151.