

(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.

8. 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. 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".

9. 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.

10. A representative of the Board of Auditors shall be present when the Board's report is being considered by the General Assembly.

457 (V). Advances from the Working Capital Fund: application of the Food and Agriculture Organization of the United Nations for a loan from the Fund

The General Assembly,

Having considered the request submitted by the Food and Agriculture Organization of the United Nations to the Secretary-General for a loan of \$800,000 from the Working Capital Fund of the United Nations for the purpose of financing part of the costs of the transfer of the Food and Agriculture Organization from Washington, D. C. to Rome,

Desirous of facilitating the work of the Food and Agriculture Organization,

Authorizes the Secretary-General to advance from the Working Capital Fund, as a loan to the Food and Agriculture Organization of the United Nations, sums not exceeding \$800,000 to finance the removal of its headquarters to Rome. Such a loan shall be repayable within a maximum period of four years, in annual instalments of not less than \$200,000. Interest, at a rate to be determined between the Secretary-General of the United Nations and the Director-General of the Food and Agriculture Organization, shall be payable on any balance of the loan outstanding at the end of a period of two years from the date on which the loan is made.

*305th plenary meeting,
16 November 1950.*

458 (V). Compensation to members of commissions, committees or similar bodies in case of injury or death attributable to service with the United Nations

The General Assembly,

Taking into account the report of the Advisory Committee on Administrative and Budgetary Questions on

the problem of compensation to members of commissions, committees or similar bodies in cases of injury or death attributable to service with the United Nations,¹²

1. Approves the following basic points of the compensation plan proposed by the Advisory Committee on Administrative and Budgetary Questions:

(a) That compensation be paid solely to those members of commissions, committees or similar bodies whose service to the Organization is recognized to the extent that they receive subsistence allowance from the Organization;

(b) That compensation be payable only in the event of injury or death attributable to service with the United Nations, eligibility under this paragraph to be determined in accordance with the definition set out by the Advisory Committee on Administrative and Budgetary Questions in paragraph 342 (1) of document A/1312;¹³

(c) That the maximum compensation to be paid to a claimant will be \$25,000, to be awarded in case of death or total disability;

2. Instructs the Secretary-General to follow, in the settlement of claims, the recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in document A/1312.

*305th plenary meeting,
16 November 1950.*

459 (V). Subsistence allowances for members of commissions, committees and other subsidiary bodies of the General Assembly and other organs of the United Nations

The General Assembly

1. Reaffirms the principles and conditions for payment of transportation expenses and subsistence allowances as laid down in resolution 231 (III) of 8 October 1948;

2. Agrees that subsistence allowances for members of commissions and committees eligible under resolution 231 (III) meeting at Headquarters should be raised from \$20 to \$25 *per diem* as of 1 January 1951, as recommended by the Advisory Committee on Administrative and Budgetary Questions;¹⁴

3. Agrees that members of commissions and committees meeting away from Headquarters should continue to receive subsistence allowances of \$20 *per diem*;

4. Concurs with the recommendation of the Advisory Committee¹⁵ that subsistence allowances for members of commissions of inquiry or conciliation meeting away from Headquarters should be paid at the local currency equivalent of \$20 *per diem*.

*314th plenary meeting,
1 December 1950.*

¹² See *Official Records of the General Assembly, Fifth Session, Supplement No. 7*, paragraphs 342 and 343.

¹³ *Ibid.*

¹⁴ See *Official Records of the General Assembly, Fifth Session, Supplement No. 7*, paragraph 325.

¹⁵ *Ibid.*, paragraph 326.