

#### Regulation 10

The budget shall be accompanied by:

- (a) a summary of the estimated expenditure under the separate parts divided into the appropriate general headings;
- (b) a statement of total income; and
- (c) a statement showing the amount to be contributed by each Member in accordance with the approved scale of contributions.

#### Regulation 11

After the General Assembly has adopted the budget and the total amount voted has been apportioned among Members on the scale agreed upon, the Secretary-General shall transmit all relevant documents to Members and request them to remit their contributions as soon as possible.

### V. CURRENCY OF THE CONTRIBUTION

#### Regulation 12

The contributions of Members shall be assessed and paid in the currency of the State in which the United Nations has its headquarters.

### VI. APPROPRIATION OF FUNDS

#### Regulation 13

The adoption of the budget by the General Assembly shall constitute an authorization to the Secretary-General to incur expenditures for the purposes for which credits have been voted up to the amounts so voted. The Secretary-General shall allot in writing the appropriations voted by the General Assembly to the various headings of expenditure prior to the incurring of obligations, commitments or expenditures therefore. He shall keep a record of such allotments and all liabilities incurred showing at all times the amount available under each heading.

### VII. INTERNAL CONTROL

#### Regulation 14

The Secretary-General shall:

- (a) establish detailed financial rules and budgetary procedure in order to ensure effective financial administration and the exercise of economy;
- (b) cause an accurate record to be kept of all capital acquisitions and all supplies purchased and used;
- (c) render to the auditors with the accounts a statement as at 31 December 1946, showing the supplies in hand and the assets and liabilities of the Organization;
- (d) cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or commodities have been received and that payment has not previously been made;
- (e) designate the officials who may incur liabilities and make payments on behalf of the Organization;
- (f) maintain an internal financial control which shall provide for an effective current examination or review of financial transactions in order to ascertain:
  - (i) the regularity of the receipt, disposal and custody of all funds and other financial resources of the Organization;
  - (ii) the conformity of all expenditure with the estimates voted by the General Assembly; and
  - (iii) any uneconomic use of the resources of the Organization.

#### Regulation 15

Where in the discretion of the Secretary-General it seems desirable, tenders for supplies shall be invited by advertisement.

### VIII. THE ACCOUNTS

#### Regulation 16

The accounts of the Organization shall be kept in the currency of the State in which the United Nations has its headquarters.

#### Regulation 17

There shall be established one cash control record to which shall be credited all cash receipts accruing to the benefit of the Organization. The cash control record shall be divided into such subsidiary receipts classifications as may be deemed necessary.

#### Regulation 18

Cash shall be deposited in one or more bank accounts as required; branch accounts, or special funds which involve a separation of cash assets, shall be established as charges to the cash control record under appropriate regulations as to objects, purposes and limitations of such accounts and funds.

#### Regulation 19

The accounts shall consist of:

- (a) budget accounts showing within the appropriations:
  - (i) the original allotments;
  - (ii) the allotments after modification by any transfers;
  - (iii) the actual obligations or expenditures incurred; and
  - (iv) the unobligated balance of allotments.
- (b) cash account showing all cash receipts and actual disbursements made;
- (c) a working capital fund account;
- (d) property records showing:
  - (i) capital acquisitions;
  - (ii) equipment and supplies purchased and on hand; and
- (e) a record which will provide a statement of assets and liabilities at 31 December 1946.

### IX. APPOINTMENT OF EXTERNAL AUDITORS

#### Regulation 20

Auditors, who shall be persons not in the service of the United Nations, shall be appointed in a manner to be determined by the General Assembly during the second part of its first session. The auditors shall be appointed for the purpose of auditing the accounts for the period ending 31 December 1946.

### X. CUSTODY OF FUNDS

#### Regulation 21

The Secretary-General shall, in consultation with the Advisory Group of Experts designate the bank or banks in which the funds of the Organization shall be kept.

### XI. TRANSFERS UNDER THE BUDGET DURING THE FINANCIAL YEAR 1946

#### Regulation 22

Transfers by the Secretary-General within the budget shall be permitted during the financial year 1946 and shall be effected only under his written authority.

## 15(I). AMENDMENTS TO THE PROVISIONAL RULES OF PROCEDURE

*The General Assembly resolves that:*

Rules 37 and 40 and supplementary rules J and K of the provisional rules of procedure be amended to read as follows:

#### Rule 37

The General Assembly shall appoint an Advisory Committee on Administrative and Budgetary Questions (hereinafter called the "Advisory Committee") with a membership of nine, including at least two financial experts of recognized standing.

#### Rule 40

The General Assembly shall appoint an expert Committee on Contributions, consisting of ten members.

*Supplementary rule J*

At the second part of the first session, the General Assembly shall elect simultaneously, in accordance with rule 75, the nine members of the Advisory Committee on Administrative and Budgetary Questions, two of whom at least shall be financial experts of recognized standing. It shall then, by a second vote, choose three of the elected members, one of whom shall be a financial expert, for the three-year term. By a third vote it shall choose three of the remaining elected members, one of whom shall be a financial expert, for the two-year term.

*Supplementary rule K*

At the first part of the first session, the General Assembly shall elect simultaneously, in accordance with rule 75, the ten members of the Committee on Contributions. It shall then, by a second vote, choose four of the elected members for the three-year term. By a third vote it shall choose three of the remaining elected members for the two-year term.

*Thirty-first plenary meeting, 13 February 1946.*

**16(1). APPOINTMENT OF A COMMITTEE ON CONTRIBUTIONS**

*The General Assembly:*

1. *Declares* the following persons to be elected as members of the Committee on Contributions

under the terms of reference laid down in rule 42 of the provisional rules of procedure:

Mr. Paul H. APPLEBY  
Mr. M. BAUMONT  
Mr. J. P. BRIDGEN  
Dr. CHI Chao-ting  
Mr. Seymour JACKLIN  
Sir Cecil KISCH  
Mr. Pavle LUKIN  
Dr. MARTINEZ CABAÑAS  
Mr. Nedim EL-PACHACHI  
Mr. Nicolai V. ORLOV

2. *Declares:*

Mr. J. P. BRIDGEN  
Mr. Seymour JACKLIN  
Dr. MARTINEZ CABAÑAS  
Mr. Nicolai V. ORLOV

to be elected for a three-year term, and

Mr. M. BAUMONT  
Sir Cecil KISCH  
Mr. Nedim EL-PACHACHI

to be elected for a two-year term;

3. *Draws the attention of* the Committee to paragraphs 12, 13, and 14 of the report on budgetary and financial arrangements contained in section 2 of chapter IX of the Report of the Preparatory Commission;

4. *Requests* the Committee to submit a detailed scale for the apportionment of expenses for consideration at the second part of the first session of the General Assembly.

*Thirty-first plenary meeting, 13 February 1946.*