

XIV

RESOLUTIONS ADOPTED ON THE REPORTS OF THE FIFTH COMMITTEE

339 (IV). Financial report and accounts of the United Nations for the financial year ended 31 December 1948, and report of the Board of Auditors

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations for the financial year ended 31 December 1948, and the certificate of the Board of Auditors;¹

2. *Concurs* in the observations² of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*231st plenary meeting,
20 October 1949.*

340 (IV). United Nations International Children's Emergency Fund: financial report and accounts for the financial year ended 31 December 1948, and report of the Board of Auditors

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations International Children's Emergency Fund for the financial year ended 31 December 1948, and the certificate of the Board of Auditors;³

2. *Takes note* of the observations⁴ of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*231st plenary meeting,
20 October 1949.*

341 (IV). United Nations Joint Staff Pension Fund: annual report of the United Nations Staff Pension Committee

The General Assembly

Takes note of the third annual report⁵ of the United Nations Staff Pension Committee to the General Assembly.

*231st plenary meeting,
20 October 1949.*

¹ See *Official Records of the fourth session of the General Assembly, Supplement No. 6.*

² *Ibid.*, Supplement No. 7, paragraphs 238-247 inclusive.

³ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee, document A/963.*

⁴ *Ibid.*, document A/1001.

342 (IV). Organization of a United Nations postal administration

The General Assembly,

Referring to resolution 232 (III)⁶ of 8 October 1948 adopted at its third regular session and in particular to paragraph 2 of that resolution,

1. *Takes note* of the report⁷ of the Secretary-General on the organization of a United Nations postal administration, and of the report⁸ of the Advisory Committee on Administrative and Budgetary Questions;

2. *Requests* the Secretary-General, in accordance with the provisions of the above-mentioned resolution to continue the preparation of necessary arrangements for the establishment of a United Nations postal administration;

3. *Requests* the Secretary-General to submit a new report on this matter to the General Assembly not later than the beginning of the fifth regular session.

*231st plenary meeting,
20 October 1949.*

343 (IV). Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly resolves

1. That the scale of assessments for the 1950 budget shall be as follows:

<i>Country</i>	<i>Per cent</i>
Afghanistan	0.05
Argentina	1.85
Australia	1.97
Belgium	1.35
Bolivia	0.08
Brazil	1.85
Burina	0.15
Byelorussian Soviet Socialist Republic	0.22
Canada	3.20
Chile	0.45
China	6.00
Colombia	0.37
Costa Rica	0.04
Cuba	0.29
Czechoslovakia	0.90
Denmark	0.79
Dominican Republic	0.05
Ecuador	0.05

⁵ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee, document A/987.*

⁶ See *Official Records of the third session of the General Assembly, Part I, Resolutions, page 95.*

⁷ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee, document A/988.*

⁸ *Ibid.*, document A/1002.

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.*