

## XV

### RESOLUTIONS ADOPTED ON THE REPORTS OF THE FIFTH COMMITTEE

**450 (V). Financial report and accounts of the United Nations for the financial year ended 31 December 1949, 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 1949, and the certificate of the Board of Auditors;<sup>1</sup>

2. *Concurs* in the observations<sup>2</sup> of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*302nd plenary meeting,  
3 November 1950.*

**451 (V). United Nations International Children's Emergency Fund: financial report and accounts for the financial year ended 31 December 1949, 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 1949, and the certificate of the Board of Auditors;<sup>3</sup>

2. *Takes note* of the observations<sup>4</sup> of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*302nd plenary meeting,  
3 November 1950.*

**452 (V). United Nations Relief for Palestine Refugees: financial report and accounts for the period 1 December 1948 to 30 April 1950, and report of the Board of Auditors**

*The General Assembly*

1. *Accepts* the financial report and accounts of the United Nations Relief for Palestine Refugees for the period 1 December 1948 to 30 April 1950, and the certificate of the Board of Auditors;<sup>5</sup>

2. *Takes note* of the report<sup>6</sup> of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*302nd plenary meeting,  
3 November 1950.*

**453 (V). United Nations Joint Staff Pension Fund: annual report of the United Nations Staff Pension Committee**

*The General Assembly*

*Takes note* of the annual report<sup>7</sup> of the United Nations Staff Pension Committee for the year ended 31 December 1949.

*302nd plenary meeting,  
3 November 1950.*

**454 (V). Organization of a United Nations postal administration**

*The General Assembly,*

*Referring to* resolutions 232 (III) of 8 October 1948 and 342 (IV) of 20 October 1949, and in particular to paragraphs 2 and 3 of resolution 342 (IV),

*Having considered* the report<sup>8</sup> of the Secretary-General on the organization of a United Nations postal administration and the observations<sup>9</sup> thereon submitted by the Advisory Committee on Administrative and Budgetary Questions,

1. *Takes note* of the annexed draft agreement between the United Nations and the United States of America for the establishment of a United Nations postal administration in conformity with the terms of the Headquarters Agreement;

2. *Requests* the Secretary-General to proceed with the conclusion of the aforesaid agreement and with the necessary arrangements for the establishment of a United Nations postal administration at the earliest possible date consistent with sound administrative arrangements;

3. *Authorizes* the Secretary-General to appoint a committee which shall be empowered to give final approval to designs for United Nations postage stamps;

<sup>1</sup> See Official Records of the General Assembly, Fifth Session, Supplement No. 6.

<sup>2</sup> *Ibid.*, Supplement No. 7.

<sup>3</sup> See document A/1336.

<sup>4</sup> See document A/1413.

<sup>5</sup> See document A/1354.

<sup>6</sup> See document A/1414.

<sup>7</sup> See document A/1335.

<sup>8</sup> See document A/1394/Rev.1.

<sup>9</sup> See document A/1453.

4. *Requests* the Secretary-General to submit to the General Assembly, not later than the beginning of its seventh session, a comprehensive report on the establishment and operations of the United Nations postal administration.

*305th plenary meeting,  
16 November 1950.*

#### ANNEX

### **Postal Agreement between the United Nations and the United States of America**

*Whereas*, a certain Agreement between the United Nations and the United States of America, dated the 26th day of June, 1947, regarding the Headquarters of the United Nations (said Agreement being hereinafter referred to as the "Headquarters Agreement") provides that in the event that the United Nations should propose to organize its own postal service, the conditions under which such service shall be set up shall be the subject of a Supplemental Agreement;<sup>a</sup> and

*Whereas*, the United Nations desires to establish a postal service in conformity with the Headquarters Agreement.

*Now therefore*, the parties hereto agree as follows:

#### Section 1

##### SCOPE OF AGREEMENT

(i) Subject to the provisions of this Agreement, there shall be established a United Nations Post Office Station in the Headquarters District of the United Nations, as defined in the Headquarters Agreement, which shall be operated by the United States Post Office Department.

(ii) The United Nations Post Office Station shall provide at the prevailing rates all the services offered by any United States Post Office having comparable operations except that the United Nations Post Office Station shall use only United Nations postage stamps.

#### Section 2

##### SUPPLY OF UNITED NATIONS POSTAGE STAMPS AND STAMPED PAPER

(i) The United Nations shall at its own expense furnish all United Nations postage stamps required under the terms of this Agreement.

(ii) In the event that the United Nations shall produce or authorize production of stamped envelopes and postcards, such envelopes or postcards shall conform to the specifications of the United States Post Office Department as to size and as to quality of paper used.

(iii) No United Nations postage stamps shall be distributed except in accordance with the terms of this Agreement.

#### Section 3

##### SALE OF UNITED NATIONS POSTAGE STAMPS

(i) The United Nations Post Office Station shall sell only United Nations postage stamps which shall be provided by the United Nations free of charge in such quantities as may be necessary to fulfil all reasonable needs

<sup>a</sup> See *Official Records of the General Assembly, Second Session, Resolution* (Headquarters Agreement, article II, section 6) page 94.

of the United Nations Post Office Station. All revenue derived from such sales of United Nations postage stamps and from other services rendered by the United Nations Post Office Station shall be retained by the United States Post Office Department as full and complete compensation for performance of its obligations under the terms of this Agreement, except, however, that the United States Post Office Department shall be reimbursed for performance of any postal services resulting from use of United Nations postage stamps sold for philatelic purposes under the provisions of paragraph (ii) of this section which are used as postage on mail matter posted at the United Nations Post Office Station by being paid an amount equal to the face value of any such stamps so used as postage.

(ii) The United Nations may maintain a separate agency for the sale of United Nations postage stamps for philatelic purposes in response to orders received by mail. Subject to the provisions of paragraph (i) of this section all revenue derived from such philatelic sales of United Nations postage stamps shall be retained by the United Nations for its own use.

#### Section 4

##### UNITED NATIONS POSTMARKS

The United Nations shall furnish all postmarking stamps to be applied to mail posted for mailing in the Headquarters District and shall furnish all such postmarking stamps to the United Nations Post Office Station free of charge. All postmarks shall be designated as United Nations postmarks.

#### Section 5

##### UNITED NATIONS POST OFFICE STATION PREMISES

The United Nations shall provide the United States Post Office Department at the expense of the United Nations with the quarters, custodial services and utilities necessary to enable the United States Post Office Department to operate the United Nations Post Office Station in the Headquarters District.

#### Section 6

##### STAFF AND EQUIPMENT

Except as otherwise provided in this Agreement the United States Post Office Department will provide at its own expense all staff, equipment and other services and facilities necessary to enable the United States Post Office Department to operate the United Nations Post Office Station under the terms of this Agreement.

#### Section 7

##### POSTAL ADDRESS OF THE UNITED NATIONS

The postal address of the Headquarters District of the United Nations shall be "United Nations, New York".

#### Section 8

##### DURATION OF THE AGREEMENT

(i) This Agreement shall take effect on a date to be agreed upon between the United Nations and the United States Post Office Department.

(ii) This Agreement shall be subject to revision, on the written proposal of either contracting party, after one year from the date of commencement of operations.

(iii) This Agreement may be terminated by either party giving the other written notice of its intention to terminate such Agreement at least twelve (12) months in advance of the termination date fixed in such notice.

IN WITNESS WHEREOF the respective representatives have signed this Agreement and have affixed their seals hereto.

DONE in duplicate this \_\_\_\_\_ day of \_\_\_\_\_

**455 (V). Expenses resulting from obligations placed on the United Nations by instruments relating to the control of narcotic drugs: assessment of non-member States signatories of those instruments**

*The General Assembly,*

Taking note of the report<sup>10</sup> of the Secretary-General to the fifth session of the General Assembly on the question of the assessment of signatories of international instruments relating to the control of narcotic drugs which are non-members of the United Nations, for their fair share of expenses resulting from obligations placed on the United Nations by those instruments,

1. *Approves* the principle proposed by the Secretary-General for determining the expenses to be considered as assessable on such non-members;

2. *Requests* the Committee on Contributions to determine the rates at which such non-members should be assessed by the same method as that followed in determining the assessment of non-members which are parties to the Statute of the International Court of Justice for their share of the expenses of the Court;

3. *Directs* the Secretary-General to seek payment of such amounts as are determined by the method established above in respect of the 1950 expenses and those of future years.

*305th plenary meeting,  
16 November 1950.*

**456 (V). Financial Regulations of the United Nations**

*The General Assembly,*

Taking note of the agreement reached in the Administrative Committee on Co-ordination to recommend a common set of financial regulations for the United Nations and the specialized agencies,

*Approving* the amendments<sup>11</sup> recommended by the Advisory Committee on Administrative and Budgetary Questions,

1. *Declares* that the Financial Regulations of the United Nations set out in the annex to the present resolution are adopted in place of those adopted by the General Assembly at its second session under resolution 163 (II);

2. *Expresses* the hope that Member States will support the adoption by the specialized agencies of the Financial Regulations approved herein for the United

Nations, with only such alterations as are required to meet the constitutional provisions and organizational structure of the respective agencies.

*305th plenary meeting,  
16 November 1950.*

ANNEX

**Financial Regulations of the United Nations**

*Article I*

APPLICABILITY

1.1 These regulations shall govern the financial administration of the United Nations, including the International Court of Justice.

*Article II*

THE FINANCIAL YEAR

2.1 The financial year shall be the period 1 January to 31 December inclusive.

*Article III*

THE BUDGET

3.1 The annual budget estimates shall be prepared by the Secretary-General.

3.2 The estimates shall cover income and expenditures for the financial year to which they relate, and shall be presented in United States dollars.

3.3 The annual budget estimates shall be divided into parts, sections, chapters and articles, and shall be accompanied by such information annexes and explanatory statements as may be requested by, or on behalf of, the General Assembly, and such further annexes or statements as the Secretary-General may deem necessary and useful.

3.4 The Secretary-General shall submit to the regular session of the General Assembly budget estimates for the following financial year. The estimates shall be transmitted to all Member States at least five weeks prior to the opening of the regular session of the General Assembly.

3.5 The Secretary-General shall, at least twelve weeks prior to the opening of the regular session of the General Assembly, submit the estimates to the Advisory Committee on Administrative and Budgetary Questions (hereinafter referred to as the "Advisory Committee") for examination.

3.6 The Advisory Committee shall prepare a report to the General Assembly on the estimates submitted by the Secretary-General. This report shall be transmitted to all Member States at the same time as the estimates.

3.7 The budget for the following financial year shall be adopted by the General Assembly after consideration and report on the estimates by the Administrative and Budgetary Committee of the Assembly.

3.8 Supplementary estimates may be submitted by the Secretary-General whenever necessary.

3.9 The Secretary-General shall prepare supplementary estimates in a form consistent with the annual estimates and shall submit such estimates to the General Assembly. The Advisory Committee shall review such estimates and report thereon.

*Article IV*

APPROPRIATIONS

4.1 The appropriations voted by the General Assembly shall constitute an authorization to the Secretary-General

<sup>10</sup> See document A/1418.

<sup>11</sup> See document A/1412.