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VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

The General Assembly

1. *Accepts* the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1963 and the certificates of the Board of Auditors;⁸

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fifth report to the General Assembly at its nineteenth session.⁹

*1393rd plenary meeting,
13 December 1965.*

2048 (XX). Financial reports and accounts for the financial year ended 31 December 1964 and reports of the Board of Auditors

A

UNITED NATIONS

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations for the financial year ended 31 December 1964 and the certificates of the Board of Auditors;¹⁰

2. *Concurs* in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its second report to the General Assembly at its twentieth session.¹¹

*1393rd plenary meeting,
13 December 1965.*

B

UNITED NATIONS CHILDREN'S FUND

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations Children's Fund for the financial year ended 31 December 1964 and the certificates of the Board of Auditors;¹²

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its third report to the General Assembly at its twentieth session.¹³

*1393rd plenary meeting,
13 December 1965.*

C

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST

The General Assembly

1. *Accepts* the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near

⁸ *Ibid.*, Nineteenth Session, Supplement No. 6C (A/5806/Add.3).

⁹ *Ibid.*, Twentieth Session, Annexes, agenda item 74, document A/5713.

¹⁰ *Ibid.*, Twentieth Session, Supplement No. 6 (A/6006 and Corr.1).

¹¹ *Ibid.*, Twentieth Session, Annexes, agenda item 74, document A/5941.

¹² *Ibid.*, Twentieth Session, Supplement No. 6A (A/6006/Add.1).

¹³ *Ibid.*, Twentieth Session, Annexes, agenda item 74, document A/5942.

East for the financial year ended 31 December 1964 and the certificates of the Board of Auditors;¹⁴

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fourth report to the General Assembly at its twentieth session.¹⁵

*1393rd plenary meeting,
13 December 1965.*

D

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

The General Assembly

1. *Accepts* the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1964 and the certificates of the Board of Auditors;¹⁶

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fifth report to the General Assembly at its twentieth session.¹⁷

*1393rd plenary meeting,
13 December 1965.*

2049 (XX). Establishment of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies

The General Assembly.

Considering that, because of the financial difficulties of the United Nations and the many and varied measures taken to overcome them, Member States should have available to them information giving a clear and accurate picture of the financial situation of the Organization, including in particular a detailed description of its commitments,

Considering that, independently of the problems created by certain peace-keeping operations which affect the finances of the United Nations, the magnitude of the amounts henceforth placed at the disposal of the Organization, the specialized agencies and the International Atomic Energy Agency, either under their regular budgets or in the form of funds constituted from voluntary contributions, requires a detailed examination of the procedures for preparing and approving the budgets and a review of the procedures for controlling the execution thereof,

Considering that, without encroaching on the autonomy of the specialized agencies, the General Assembly is competent, under Article 17, paragraph 3, of the Charter of the United Nations and under the agreements concluded between the United Nations, on the one hand, and the specialized agencies and the International Atomic Energy Agency, on the other, to carry out an over-all examination of the budgets of the United Nations and the agencies, with particular reference to:

¹⁴ *Ibid.*, Twentieth Session, Supplement No. 6B (A/6006/Add.2).

¹⁵ *Ibid.*, Twentieth Session, Annexes, agenda item 74, document A/5943.

¹⁶ *Ibid.*, Twentieth Session, Supplement No. 6C (A/6006/Add.3).

¹⁷ *Ibid.*, Twentieth Session, Annexes, agenda item 74, document A/5944.

(a) Means of comparing and, if possible, standardizing the different budgets, in order to enable the activities covered therein to be rationalized,

(b) Means of ensuring that the activities of the United Nations and the agencies brought into relationship with it under Articles 57 and 63 of the Charter are pursued in the most effective and economical manner, with the greatest regard to development needs and the costs that Member States have to bear as a result of these activities,

1. *Decides* to establish an *Ad Hoc* Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies, consisting of fourteen Member States;

2. *Requests* the President of the General Assembly, upon the adoption of the present resolution, to designate the Member States which will compose the *Ad Hoc* Committee, choosing them on an equitable geographical basis;

3. *Requests* the members of the *Ad Hoc* Committee to appoint, as soon as possible and not later than the end of the present session, such experts as they deem best qualified to perform the functions listed in paragraphs 5 and 6 below;

4. *Requests* the Secretary-General to:

(a) Prepare an analysis of the finances of the United Nations, showing the actual expenditure by type of activity, including the amount of expenditure committed to the different peace-keeping operations since their inception, the resources utilized to meet them and, where applicable, the debts contracted by the United Nations;

(b) Prepare, on the basis of the work mentioned in sub-paragraph (a) above, a complete statement of the financial situation of the Organization as at 30 September 1965;

(c) Deliver the document in question to the members of the *Ad Hoc* Committee, as soon as the experts have been appointed, and transmit it at the same time to other Member States;

5. *Invites* the *Ad Hoc* Committee to examine the document delivered to it by the Secretary-General and, after asking, if necessary, for any additional information it considers useful, to transmit its comments, through the Secretary-General, to Member States at the earliest possible date and by 31 March 1966 at the latest;

6. *Further invites* the *Ad Hoc* Committee to:

(a) Examine, with the assistance of the Advisory Committee on Administrative and Budgetary Questions and in liaison with the Secretary-General and the executive heads of the specialized agencies and of the International Atomic Energy Agency, the entire range of the budgetary problems of the United Nations and the organizations brought into relationship with it, notably their administrative and budgetary procedures, the means of comparing and, if possible, standardizing their budgets and the financial aspect of their expansion, with a view to avoiding needless expenditure, particularly expenditure resulting from duplication;

(b) Submit to the General Assembly at its twenty-first session, without prejudice to the terms of reference of the Special Committee on Peace-keeping Operations, such recommendations as it may deem appropriate, in order, on the one hand, to secure better utilization of the funds available through rationalization and more thorough co-ordination of the activities of the organi-

zations and, on the other, to ensure that any expansion of those activities takes into account both the needs they are intended to meet and the costs Member States will have to bear as a result;

7. *Invites* the Secretary-General of the United Nations and the executive heads of the specialized agencies and of the International Atomic Energy Agency to give the *Ad Hoc* Committee whatever assistance it may require in carrying out its work.

*1393rd plenary meeting,
13 December 1965.*

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The President of the General Assembly, in pursuance of paragraph 2 of the above resolution, appointed the members of the Ad Hoc Committee of Experts to Examine the Finances of the United Nations and the Specialized Agencies.¹⁸

The Ad Hoc Committee will be composed of the following Member States: ARGENTINA, BRAZIL, CANADA, FRANCE, HUNGARY, INDIA, ITALY, JAPAN, NIGERIA, SENEGAL, UNION OF SOVIET SOCIALIST REPUBLICS, UNITED ARAB REPUBLIC, UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and UNITED STATES OF AMERICA.

2050 (XX). Review of salary scales of the professional and higher categories of the international civil service

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AMENDMENTS TO THE STAFF REGULATIONS OF THE UNITED NATIONS

The General Assembly,

Having considered the report of the Secretary-General¹⁹ together with the relevant reports of the International Civil Service Advisory Board²⁰ and the Advisory Committee on Administrative and Budgetary Questions,²¹

Decides that:

1. With effect from 1 January 1966 in the case of staff in the professional and higher categories, and from such date as the Secretary-General may determine in the case of other staff, regulation 3.3, paragraphs (a) and (b), of the Staff Regulations of the United Nations shall be amended to read as follows:

“Regulation 3.3

“(a) An assessment at the rates and under the conditions specified below shall be applied to the salaries and such other emoluments of staff members as are computed on the basis of salary, excluding post adjustments, provided that the Secretary-General may, where he deems it advisable, exempt from the assessment the salaries and emoluments of staff engaged at locality rates.

“(b) The assessment shall be calculated according to the following rates:

¹⁸ *Ibid.*, *Twentieth Session, Plenary Meetings, 1408th meeting*, para. 181.

¹⁹ *Ibid.*, *Twentieth Session, Annexes*, agenda item 77, document A/5918.

²⁰ *Ibid.*, document A/5918/Add.1.

²¹ *Ibid.*, document A/6056.