

Member State	Per cent
Albania .....	0.04
Austria .....	0.39
Bulgaria .....	0.15
Cambodia .....	0.04
Ceylon .....	0.12
Finland .....	0.41
Germany, Federal Republic of .....	4.61
Hungary .....	0.50
Ireland .....	0.21
Italy .....	2.27
Japan .....	2.15
Jordan .....	0.04
Korea, Republic of .....	0.14
Laos .....	0.04
Liechtenstein .....	0.04
Monaco .....	0.04
Nepal .....	0.04
Portugal .....	0.27
Romania .....	0.55
San Marino .....	0.04
Switzerland .....	1.26
Viet-Nam .....	0.17

The following countries being called upon to contribute:

*To the International Court of Justice:* Japan, Liechtenstein, San Marino, Switzerland.

*To the international control of narcotic drugs:* Albania, Austria, Bulgaria, Cambodia, Ceylon, Finland, Federal Republic of Germany, Hungary, Ireland, Italy, Japan, Jordan, Laos, Liechtenstein, Monaco, Portugal, Romania, San Marino, Switzerland, Viet-Nam.

*To the Economic Commission for Asia and the Far East:* Cambodia, Ceylon, Japan, Republic of Korea, Laos, Nepal, Viet-Nam.

*To the Economic Commission for Europe:* Italy.

5. That Laos, which became a member of the Economic Commission for Asia and the Far East on 16 February 1955, shall be called upon to contribute 0.04 per cent of the expenses of the Commission for 1955, and that Nepal, which became a member on 6 June 1955, shall be called upon to contribute three-quarters of the rates of 0.04 per cent of the expenses of the Commission for 1955;

6. That, if Austria, Finland, Ireland and Portugal, which under Economic and Social Council resolution 517 (XVII) of 22 April 1954 are eligible for membership in the Economic Commission for Europe, should become members before the next review of the assessments, they shall be called upon to contribute an amount calculated, as from the quarter in which membership becomes effective, on the basis of the following rates:

	1955	1956, 1957 and 1958
Austria .....	0.36	0.39
Finland .....	0.42	0.41
Ireland .....	0.25	0.21
Portugal .....	0.27	0.27

7. That, if any non-member States should become Parties to the Convention on the Declaration of Death of Missing Persons before the next review of the assessments, they should be assessed retroactively from the date of their accession to the Convention in respect of all expenses of the International Bureau for Declarations of Death.

*557th plenary meeting,  
15 December 1955.*

## 971 (X). Review of audit procedures of the United Nations and the specialized agencies

*The General Assembly,*

Noting the reports of the Secretary-General<sup>24</sup> and of the Advisory Committee on Administrative and Budgetary Questions<sup>25</sup> on the review of audit procedures of the United Nations and the specialized agencies,

Noting the views expressed during the consideration of these reports at the tenth session of the General Assembly, including particularly the interest shown by many Member States in the development of a common system of external audit which would continue to meet the increasing audit requirements of the United Nations and the specialized agencies suitably and efficiently,

1. Requests the Secretary-General:

(a) To consult with the Board of Auditors and with the heads of the specialized agencies, in conjunction with their External Auditors, concerning the possibility of developing a common system of audit which would meet these requirements and in which the agencies would be willing to participate;

(b) To submit, in time for a final decision to be reached by the General Assembly at its twelfth session, a report recording the progress made in the discussions, and recommending a future course of action including detailed suggestions for any proposed changes, together with the comments of the Advisory Committee on Administrative and Budgetary Questions on these matters;

2. Decides to include in the provisional agenda of the twelfth session of the General Assembly an item under the title "Review of audit procedures of the United Nations and the specialized agencies".

*557th plenary meeting,  
15 December 1955.*

## 972 (X). Administrative and budgetary co-ordination between the United Nations and the specialized agencies

*The General Assembly*

1. Takes note of the report<sup>26</sup> of the Advisory Committee on Administrative and Budgetary Questions on the administrative budgets of the specialized agencies for 1956;

2. Invites the attention of the specialized agencies to the recommendations and suggestions made in the Advisory Committee's report and to the views expressed in the Fifth Committee at the tenth session of the General Assembly.

*557th plenary meeting,  
15 December 1955.*

## 973 (X). Use of income derived from the Staff Assessment Plan

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ESTABLISHMENT OF A TAX EQUALIZATION FUND

*The General Assembly*

*Resolves:*

1. That a Tax Equalization Fund shall be established as from 1 January 1956 to which shall be credited:

<sup>24</sup> *Ibid.*, agenda item 43, document A/2974.

<sup>25</sup> *Ibid.*, document A/2990.

<sup>26</sup> *Ibid.*, agenda item 45, document A/3023.