

desirability of having further attention given by the Advisory Committee to such matters,

## I

1. *Expresses its appreciation* to the Advisory Committee on Administrative and Budgetary Questions for its reports, in particular the report on the administrative budgets of the specialized agencies for 1960<sup>25</sup> and the over-all report on the special studies made by the Advisory Committee at the headquarters of the agencies;<sup>26</sup>

2. *Extends its appreciation* to the specialized agencies and the International Atomic Energy Agency for the co-operation and courtesies offered to the Advisory Committee in connexion with its studies and visits;

3. *Invites the attention* of the International Atomic Energy Agency and the International Telecommunication Union to the reports of the Advisory Committee on its special studies made at those agencies;<sup>27</sup>

4. *Also invites the attention* of all the specialized agencies and the International Atomic Energy Agency to the over-all report of the Advisory Committee and to the report on the 1960 administrative budgets of the agencies;

5. *Requests* the Advisory Committee to keep under review the growth and developments of the offices, operations and conferences of the United Nations and of the agencies, at locations away from their headquarters, and to report to the General Assembly, at its fifteenth session, on the possibilities of further administrative and budgetary co-ordination;

## II

1. *Authorizes* the Advisory Committee on Administrative and Budgetary Questions to examine and report on co-ordination and on the administrative and budgetary aspects of special programmes of the United Nations, at the request of a principal organ or of the body responsible for the special programme;

2. *Authorizes* the Advisory Committee also, in fulfilment of its functions under rule 158 of the rules of procedure of the General Assembly, to meet as it deems necessary and appropriate at the various offices of the United Nations and at the headquarters of the specialized agencies and the International Atomic Energy Agency, and at the request of those agencies, to advise them on administrative and financial matters.

*846th plenary meeting,  
5 December 1959.*

**1438 (XIV). Panel of External Auditors**

*The General Assembly,*

*Having considered* the report of the Secretary-General<sup>28</sup> on the Joint Panel of Auditors established by General Assembly resolution 347 (IV) of 24 November 1949,

*Decides* that the provisions annexed to the present resolution shall replace those set out in annex B of resolution 347 (IV).

*846th plenary meeting,  
5 December 1959.*

<sup>25</sup> *Ibid.*, agenda item 49, document A/4257.

<sup>26</sup> *Ibid.*, document A/4172.

<sup>27</sup> *Ibid.*, documents A/4135 and A/4148.

<sup>28</sup> *Ibid.*, document A/C.5/795.

## ANNEX

1. The members of the United Nations Board of Auditors and the appointed external auditors of the specialized agencies and of the International Atomic Energy Agency shall constitute a Panel of External Auditors, the purpose of which shall be to further the co-ordination of the audits for which its members are responsible and to exchange information on methods and findings.

2. The Panel may submit to the executive heads of the participating organizations any observations or recommendations it may wish to make in relation to the accounts and financial procedures of the organizations concerned.

3. The executive heads of the participating organizations may, through their auditor (or auditors), submit to the Panel for its opinion or recommendation any matter within its competence.

4. The Panel shall elect its chairman and adopt its rules of procedure. Meetings shall be held when necessary, but normally not less frequently than once every two years.

5. Costs of the meetings of the Panel shall be borne by the participating organizations.

**1439 (XIV). United Nations International School**

*The General Assembly,*

*Having considered* the report of the Secretary-General on the United Nations International School<sup>29</sup> as well as the report by the Board of Trustees of the School,<sup>30</sup>

*Recalling* its resolution 1297 (XIII) of 5 December 1958 requesting the Secretary-General to use his good offices to assist the School to find suitable permanent accommodation and approving a grant-in-aid in respect of the school year 1958-1959,

*Recognizing* the increasing urgency of providing permanent accommodation for the School,

*Believing* it necessary that the financial solvency of the School should be assured,

*Noting* the suggestion of the Secretary-General that a continuing fund should be established for assistance to the International School to be financed by the net proceeds from the operation of the United Nations Gift Centre,

1. *Reaffirms its hope* that steps will be taken to make the United Nations International School available to the children of the largest possible number of members of delegations, United Nations staff members, and others associated with the United Nations;

2. *Invites* the Board of Trustees of the School to establish an International School Fund;

3. *Decides* to contribute to the Fund for a period of five years such continuing financial assistance as the General Assembly may consider necessary;

4. *Decides* to make a contribution of \$100,000 to the Fund in 1960 for the purpose of liquidating the operating deficit at the end of the 1959-1960 school year and for such other purposes of the School as the Board of Trustees deems fit;

5. *Requests* the Secretary-General to continue to use his good offices to assist the Board of Trustees of the School in finding suitable permanent accommodation for the School in the immediate vicinity of United Nations Headquarters, in developing plans for a building, and in pursuing its efforts to raise funds from private

<sup>29</sup> *Ibid.*, agenda item 51, document A/4293.

<sup>30</sup> *Ibid.*, document A/4293, annex.

sources for the construction of the building, and, if necessary, for the acquisition of a site therefor;

6. *Requests* the Secretary-General to present to the General Assembly at its fifteenth session:

(a) A report by the Board of Trustees of the School on the establishment and operations of the Fund;

(b) His recommendations, together with the comments of the Advisory Committee on Administrative and Budgetary Questions, on future contributions to the Fund and on the means of financing such contributions, including the suggestion contained in paragraphs 8 and 9 of his report;

(c) A report on the progress which has been made in finding permanent accommodation for the School.

*846th plenary meeting,  
5 December 1959.*

#### 1440 (XIV). Report of the Negotiating Committee for Extra-Budgetary Funds

##### A

*The General Assembly,*

*Having considered* the report of the Negotiating Committee for Extra-Budgetary Funds<sup>81</sup> appointed at the thirteenth session of the General Assembly,

*Decides* that:

1. An *ad hoc* Committee of the whole Assembly, under the chairmanship of the President of the session, shall be convened as soon as practicable after the opening of the fifteenth session, where pledges of voluntary contributions for the refugee programmes for the following year would be announced;

2. States not Members of the United Nations, but members of one or more of the specialized agencies, shall be invited to attend the meetings of the *ad hoc* Committee for the purpose of announcing their pledges to the refugee programmes;

3. In order to ensure maximum attendance, as great advance publicity as possible shall be given to the meetings of the *ad hoc* Committee and they shall be so scheduled that no other meetings are held at the same time.

*846th plenary meeting,  
5 December 1959.*

##### B

*The General Assembly*

1. *Requests* the President of the General Assembly to appoint a Negotiating Committee for Extra-Budgetary Funds consisting of not more than ten members, with the same terms of reference as those laid down in Assembly resolution 693 (VII) of 25 October 1952, to serve from the close of the fourteenth session to the close of the fifteenth session of the Assembly;

2. *Decides* to include in the provisional agenda of its fifteenth session the item entitled "Report of the Negotiating Committee for Extra-Budgetary Funds".

*846th plenary meeting,  
5 December 1959.*

\* \* \*

*At the 846th plenary meeting on 5 December 1959, the President of the General Assembly appointed a Negotiating Com-*

<sup>81</sup> *Ibid.*, agenda item 46, document A/4267.

*mittee for Extra-Budgetary Funds to serve until the close of the fifteenth session of the Assembly. The Committee is composed as follows: ARGENTINA, BRAZIL, CANADA, FRANCE, LEBANON, NEW ZEALAND, PAKISTAN, UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND and UNITED STATES OF AMERICA.*

#### 1441 (XIV). United Nations Emergency Force<sup>82</sup>

*The General Assembly,*

*Recalling* its resolutions 1089 (XI) of 21 December 1956, 1151 (XII) of 22 November 1957 and 1337 (XIII) of 13 December 1958,

*Having considered* the observations made by Member States concerning the financing of the United Nations Emergency Force,

*Having examined* the budget estimates for the Force submitted by the Secretary-General for the year 1960<sup>83</sup> and the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions thereon in its eleventh<sup>84</sup> and twenty-eighth<sup>85</sup> reports to the General Assembly at its fourteenth session,

*Having noted with satisfaction* that special financial assistance in the amount of about \$3,475,000 has been pledged voluntarily towards the expenditures for the Force in 1960,

*Considering* that it is desirable to apply voluntary contributions of special financial assistance in such a manner as to reduce the financial burden on those Governments which have the least capacity, as indicated by the regular scale of assessments, to contribute towards the expenditures for maintaining the Force,

1. *Authorizes* the Secretary-General to expend up to a maximum of \$20 million for the continuing operation of the United Nations Emergency Force during 1960;

2. *Decides* to assess the amount of \$20 million against all Members of the United Nations on the basis of the regular scale of assessments, subject to the provisions of paragraphs 3 and 4 below;

3. *Decides* that voluntary contributions pledged prior to 31 December 1959 towards expenditures for the Force in 1960 shall be applied as a credit to reduce by 50 per cent the contributions of as many Governments of Member States as possible, commencing with those Governments assessed at the minimum percentage of 0.04 per cent and then including, in order, those Governments assessed at the next highest percentages until the total amount of voluntary contributions has been fully applied;

4. *Decides* that, if Governments of Member States do not avail themselves of credits provided for in paragraph 3 above, then the amounts involved shall be credited to section 9 of the 1960 budget for the Force.

*846th plenary meeting,  
5 December 1959.*

<sup>82</sup> See also resolution 1442 (XIV) and "Allocation of agenda items", footnote 6.

<sup>83</sup> *Official Records of the General Assembly, Fourteenth Session, Annexes, agenda item 28, documents A/4160 and A/C.5/800.*

<sup>84</sup> *Ibid.*, document A/4171.

<sup>85</sup> *Ibid.*, document A/4284.