

**1867 (XVII). Audit reports relating to expenditure by specialized agencies and by the International Atomic Energy Agency of technical assistance funds allocated from the Special Account**

*The General Assembly*

Takes note of the audit reports relating to expenditure by specialized agencies and by the International Atomic Energy Agency of technical assistance funds allocated from the Special Account, for the financial year ended 31 December 1961,<sup>81</sup> and of the observations thereon of the Advisory Committee on Administrative and Budgetary Questions as set forth in its thirty-ninth report to the General Assembly at its seventeenth session.<sup>82</sup>

*1201st plenary meeting,  
20 December 1962.*

**1868 (XVII). Audit reports relating to expenditure by executing agencies of funds earmarked from the Special Fund**

*The General Assembly*

Takes note of the audit reports relating to expenditure by specialized agencies, acting as executing agencies, of funds earmarked from the Special Fund, for the financial year ended 31 December 1961,<sup>83</sup> and of the observations thereon of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fortieth report to the General Assembly at its seventeenth session.<sup>84</sup>

*1201st plenary meeting,  
20 December 1962.*

**1869 (XVII). Administrative and budgetary co-ordination of the United Nations with the specialized agencies and with the International Atomic Energy Agency**

*The General Assembly*

1. Takes note of the report of the Advisory Committee on Administrative and Budgetary Questions on the administrative budgets for 1963 of the specialized agencies and the International Atomic Energy Agency;<sup>85</sup>

2. Invites the attention of the specialized agencies and the International Atomic Energy Agency to the comments and observations made in the report of the Advisory Committee on Administrative and Budgetary Questions and to the views expressed in the Fifth Committee at the seventeenth session of the General Assembly;

3. Notes with approval the line of action taken by the Administrative Committee on Co-ordination regarding a review of the terms of reference, composition and working arrangements of the International Civil Service Advisory Board;<sup>86</sup>

4. Requests the Secretary-General to report to the General Assembly on developments in this regard, and the Advisory Committee on Administrative and

Budgetary Questions to submit its observations thereon for consideration by the Assembly at its eighteenth session.

*1201st plenary meeting,  
20 December 1962.*

**1870 (XVII). Scale of assessments for the apportionment of the expenses of the United Nations**

*The General Assembly,*

Having considered the report of the Committee on Contributions,<sup>87</sup>

1. Resolves that the rates of assessment for Mauritania, Mongolia, Sierra Leone and Tanganyika shall be as follows:

	<i>Per cent</i>
Mauritania .....	0.04
Mongolia .....	0.04
Sierra Leone .....	0.04
Tanganyika .....	0.04

These rates shall be in addition to the scale of assessments for 1962, 1963 and 1964 of 100 per cent contained in paragraph 1 of General Assembly resolution 1691 A (XVI) of 18 December 1961 and shall be applied to the same basis of assessment as for other Member States;

2. Resolves that, in view of the fact that Sierra Leone became a Member of the United Nations on 27 September 1961, Mauritania and Mongolia on 27 October 1961, and Tanganyika on 14 December 1961, these States shall contribute for the year of admission an amount equal to one-ninth of their percentage assessment for 1962 applied to the net budget for 1961;

3. Resolves that the joint assessment of 0.30 per cent for Syria and the United Arab Republic in the scale of assessments for 1962, 1963 and 1964 contained in paragraph 1 of resolution 1691 A (XVI) shall be divided between these two States as follows:

	<i>Per cent</i>
Syria .....	0.05
United Arab Republic .....	0.25

4. Resolves that the advances to the Working Capital Fund by Mauritania, Mongolia, Sierra Leone and Tanganyika, under regulation 5.8 of the Financial Regulations of the United Nations, shall for each of these States be 0.04 per cent of the total amount of the Fund and that these advances shall be carried as additional to the authorized level of the Fund, pending the inclusion of the rates of assessments of the four new Members in the scale of 100 per cent;

5. Requests the Secretary-General to undertake an expert study of different systems of national accounting with a view to obtaining advice on all relevant problems of comparability arising in the preparation of statistical material for use by the Committee on Contributions when it further examines the scale of assessments;

6. Invites the Secretary-General to transmit to the Committee on Contributions the record of the discussions on the scale of assessments of the seventeenth session, together with the report of the Fifth Committee on that subject;<sup>88</sup>

<sup>81</sup> *Ibid.*, addendum 1 to agenda item 68 (A/5268).

<sup>82</sup> *Ibid.*, agenda item 68, document A/5367.

<sup>83</sup> *Ibid.*, addendum 2 to agenda item 68 (A/5269).

<sup>84</sup> *Ibid.*, agenda item 68, document A/5368.

<sup>85</sup> *Ibid.*, agenda item 69, document A/5332.

<sup>86</sup> *Ibid.*, document A/C.5/934.

<sup>87</sup> *Ibid.*, Seventeenth Session, Supplement No. 10 (A/5210).

<sup>88</sup> *Ibid.*, Seventeenth Session, Annexes, agenda item 67, document A/5392/Rev.1