

| 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

A

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.

(a) All revenue derived from the Staff Assessment Plan not otherwise disposed of by specific resolution of the General Assembly;

(b) The sum of \$1,500,000 standing to the credit of Member States in the Working Capital Fund, as at 31 December 1955, representing the amount derived from the transfer of budget surpluses in prior years;

2. That the credits to the Tax Equalization Fund under paragraph 1 (a) above shall be recorded in sub-accounts of the Fund in the name of each Member State in the proportion of its contribution to the budget for the financial year concerned;

3. That the credit to the Fund under paragraph 1 (b) above shall be recorded in the sub-accounts of the Member States in the Fund in the amounts established as their specific credits in the said amount of \$1,500,000 as set out in schedule G<sup>27</sup> of statement III of the financial accounts of the United Nations for the year ended 31 December 1954;

4. That there shall be charged against the credits of the appropriate Member States under paragraph 2 above all amounts paid under resolution C below by way of double-taxation relief in respect of national income taxes, excluding any local or state income taxes, levied on staff members by the Member States concerned during each financial year provided that, should the credit under paragraph 2 above be insufficient for this purpose, all such payments made after the credit has been liquidated shall be charged to the credit of the appropriate Member State under paragraph 3 above;

5. That the Secretary-General may record obligations against the credits under paragraphs 2 and 3 above to the extent that he anticipates that they will be necessary to cover liabilities for double-taxation relief;

6. That the amount credited to the sub-account of each Member State in the Tax Equalization Fund under paragraph 2 above, less the amounts charged or obligated against that sub-account under paragraph 4, shall be set off against the contributions due from the Member State concerned in accordance with the provisions of financial regulation 5.2 (e);

7. That for each of the financial years 1956, 1957 and 1958, one-third of the amounts credited to the sub-account of each Member State in the Tax Equalization Fund under paragraph 3 above, less the amounts charged or obligated against that sub-account in the financial year concerned, shall be set off against the contributions due from the Member State concerned in accordance with the provisions of financial regulation 5.2 (e).

557th plenary meeting,  
15 December 1955.

## B

### AMENDMENTS TO THE FINANCIAL REGULATIONS OF THE UNITED NATIONS (REGULATIONS 5.2 AND 7.1)

*The General Assembly*

*Decides* to amend the Financial Regulations of the United Nations as follows, with effect from 1 January 1956:

1. Add to financial regulation 5.2 a sub-paragraph (e) to read:

"Members' credits in the Tax Equalization Fund

<sup>27</sup> *Ibid.*, Tenth Session, Supplement No. 6 (A/2901), p. 30.

estimated to be not required to meet charges for tax refunds during the year, and any adjustments in the estimated credits previously taken into account";

2. Add to financial regulation 7.1 a sub-paragraph (d) to read:

"Revenue derived from the Staff Assessment Plan".

557th plenary meeting,  
15 December 1955.

## C

### AMENDMENTS TO GENERAL ASSEMBLY RESOLUTION 359 (IV) ENTITLED "TAX EQUALIZATION—STAFF ASSESSMENT PLAN"

*The General Assembly*

*Decides* to amend the provisions of its resolution 359 (IV) of 10 December 1949 entitled "Tax Equalization—Staff Assessment Plan", as follows, with effect from 1 January 1956:

1. Replace article 7 by the following:

"That revenue derived from staff assessment not otherwise disposed of by specific resolution of the General Assembly shall be credited to the Tax Equalization Fund established by General Assembly resolution 973 A (X)";

2. Add the following new article 8:

"Where a staff member is subject both to staff assessment under this plan and to national income taxation in respect of the salaries and emoluments paid to him by the United Nations, the Secretary-General is authorized to refund to him the amount of staff assessment collected from him provided that:

"(a) The amount of such refund shall in no case exceed the amount of his income taxes paid and payable in respect of his United Nations income;

"(b) If the amount of such income taxes exceeds the amount of staff assessment, the Secretary-General may also pay to the staff member the amount of such excess;

"(c) Payments made in accordance with the provisions of this article shall be charged to the Tax Equalization Fund."

557th plenary meeting,  
15 December 1955.

### 974 (X). Amendment to the Staff Regulations of the United Nations (regulation 3.2)

*The General Assembly,*

*Having considered* the report<sup>28</sup> of the Secretary-General on personnel questions and the recommendations thereon of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twentieth report<sup>29</sup> to the General Assembly at its tenth session,

1. *Adopts* as an amendment to the Staff Regulations of the United Nations the text contained in the annex to the present resolution, which amendment shall become effective on 1 January 1956;

2. *Requests* the Secretary-General to establish the conditions for the administration of the education grants,

<sup>28</sup> *Ibid.*, Tenth Session, Annexes, agenda item 56, document A/2996.

<sup>29</sup> *Ibid.*, document A/3036.