

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 1960²⁵ and the over-all report on the special studies made by the Advisory Committee at the headquarters of the agencies;²⁶

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;²⁷

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-General²⁸ 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.*

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

²⁶ *Ibid.*, document A/4172.

²⁷ *Ibid.*, documents A/4135 and A/4148.

²⁸ *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 School²⁹ as well as the report by the Board of Trustees of the School,³⁰

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

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

³⁰ *Ibid.*, document A/4293, annex.