

We have obtained all the information and explanations that we have required, and we certify, as a result of the audit, that, in our opinion, the financial statements are correct",

adding, should it be necessary:

"subject to the observations in our report".

10. The Board of Auditors shall have no power to disallow items in the accounts, but shall draw to the attention of the Secretary-General for appropriate action any transaction concerning which it entertains doubt as to legality or propriety.

Annex B

Joint system of external audit

1. In principle there should be a panel of external auditors of the United Nations and the specialized agencies composed of persons having the rank of Auditor-General (or its equivalent in the various Member States).

2. Such a panel should consist of the auditors appointed by the United Nations and the specialized agencies, chosen by common consent for a period of three years in such a manner that the members of the panel would not exceed six in number, and bearing in mind the location of the specialized agencies, the ability of the governmental audit staffs to undertake the total audit load within the appropriate time-limits, and the desirability of securing continuity of audit.

3. Each organization should select one or more members of the panel to perform its audit. Payments of salaries, fees or *honoraria* should be a matter for settlement between the parties directly concerned.

4. Each auditor (or the auditors) performing an audit should sign his (or their) own report or reports.

5. Members of the panel selected to perform the audit should be requested to take appropriate steps, in particular by meeting together annually, to co-ordinate their audits and to exchange information on methods and findings. The panel of auditors should be invited to submit from time to time any observations or recommendations which it might wish to make on the co-ordination and standardization of the accounts and financial procedures of the United Nations and the specialized agencies.

6. Cost of the annual meetings of active members of the panel should be borne by the participating organizations.

348 (IV). Appointments to fill vacancies in the membership of the United Nations Staff Pension Committee

The General Assembly

1. *Appoints* the persons named below as members and alternate members of the United Nations Staff Pension Committee, in accordance with the provisions of article 20 of the Regulations for the United Nations Joint Staff Pension Fund:

Members:

Mr. R. T. Cristobal;
Mr. E. de Holte Castello;
Mr. N. I. Klimov;

¹³ See *Official Records of the fourth session of the General Assembly, Annex to the Fifth Committee*, document A/1009.

Alternates:

Miss Carol C. Laise;
Dr. A. Nass;
Mr. P. Ordonneau;

2. *Declares* these members and alternate members to be appointed for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

349 (IV). Appointment to fill a vacancy in the membership of the Investments Committee

The General Assembly

Confirms the appointment by the Secretary-General of Mr. Ivar Rooth as a member of the Investments Committee for a three-year term to commence on 1 January 1950.

*255th plenary meeting,
24 November 1949.*

350 (IV). Headquarters of the United Nations

The General Assembly

1. *Takes note* of the Secretary-General's report¹³ on the Headquarters of the United Nations;

2. *Decides* that the Headquarters Advisory Committee, established by General Assembly resolution 182 (II)¹⁴ of 20 November 1947, shall be continued with the existing membership;

3. *Requests* the Secretary-General to report to the fifth regular session of the General Assembly on the progress of the construction of the Headquarters;

4. *Draws* the Secretary-General's attention to the observations and suggestions made by the representatives of Member States during the discussion of the Secretary-General's report on the United Nations Headquarters at the fourth regular session of the General Assembly.

*255th plenary meeting,
24 November 1949.*

351 (IV). Establishment of a United Nations Administrative Tribunal

A

The General Assembly

Resolves that the following Statute shall be adopted for the United Nations Administrative Tribunal to come into force on 1 January 1950:

STATUTE OF THE UNITED NATIONS ADMINISTRATIVE TRIBUNAL

ARTICLE 1

A Tribunal is established by the present Statute to be known as the United Nations Administrative Tribunal.

ARTICLE 2

1. The Tribunal shall be competent to hear and pass judgment upon applications alleging non-observance of contracts of employment of

¹⁴ See *Official Records of the second session of the General Assembly, Resolutions*, page 151.

staff members of the Secretariat of the United Nations or of the terms of appointment of such staff members. The words "contracts" and "terms of appointment" include all pertinent regulations and rules in force at the time of alleged non-observance, including the staff pension regulations.

2. The Tribunal shall be open:

(a) To any staff member of the Secretariat of the United Nations even after his employment has ceased, and to any person who has succeeded to the staff member's rights on his death;

(b) To any other person who can show that he is entitled to rights under any contract or terms of appointment, including the provisions of staff regulations and rules upon which the staff member could have relied.

3. In the event of a dispute as to whether the Tribunal has competence, the matter shall be settled by the decision of the Tribunal.

4. The Tribunal shall not be competent, however, to deal with any applications where the cause of complaint arose prior to 1 January 1950.

ARTICLE 3

1. The Tribunal shall be composed of seven members, no two of whom may be nationals of the same State. Only three shall sit in any particular case.

2. The members shall be appointed by the General Assembly for three years, and they may be re-appointed; provided, however, that of the members initially appointed, the terms of two members shall expire at the end of one year and the terms of two members shall expire at the end of two years. A member appointed to replace a member whose term of office has not expired shall hold office for the remainder of his predecessor's term.

3. The Tribunal shall elect its President and its two Vice-Presidents from among its members.

4. The Secretary-General shall provide the Tribunal with an Executive Secretary and such other staff as may be considered necessary.

5. No member of the Tribunal can be dismissed by the General Assembly unless the other members are of the unanimous opinion that he is unsuited for further service.

6. In case of a resignation of a member of the Tribunal, the resignation shall be addressed to the President of the Tribunal for transmission to the Secretary-General. This last notification makes the place vacant.

ARTICLE 4

The Tribunal shall hold ordinary sessions at dates to be fixed by its rules, subject to there being cases on its list which, in the opinion of the President, justify holding the session. Extraordinary sessions may be convoked by the President when required by the cases on the list.

ARTICLE 5

1. The Secretary-General of the United Nations shall make the administrative arrangements necessary for the functioning of the Tribunal.

2. The expenses of the Tribunal shall be borne by the United Nations.

ARTICLE 6

1. Subject to the provisions of the present Statute, the Tribunal shall establish its rules.

2. The rules shall include provisions concerning:

(a) Election of the President and Vice-Presidents;

(b) Composition of the Tribunal for its sessions;

(c) Presentation of applications and the procedure to be followed in respect to them;

(d) Intervention by persons to whom the Tribunal is open under paragraph 2 of article 2, whose rights may be affected by the judgment;

(e) Hearing, for purposes of information, of persons to whom the Tribunal is open under paragraph 2 of article 2, even though they are not parties to the case; and generally

(f) Other matters relating to the functioning of the Tribunal.

ARTICLE 7

1. An application shall not be receivable unless the person concerned has previously submitted the dispute to the joint appeals body provided for in the staff regulations and the latter has communicated its opinion to the Secretary-General, except where the Secretary-General and the applicant have agreed to submit the application directly to the Administrative Tribunal.

2. In the event of the joint body's recommendations being favourable to the application submitted to it, and in so far as this is the case, an application to the Tribunal shall be receivable if the Secretary-General has:

(a) Rejected the recommendations;

(b) Failed to take any action within the thirty days following the communication of the opinion; or

(c) Failed to carry out the recommendations within the thirty days following the communication of the opinion.

3. In the event that the recommendations made by the joint body and accepted by the Secretary-General are unfavourable to the applicant, and in so far as this is the case, the application shall be receivable, unless the joint body unanimously considers that it is frivolous.

4. An application shall not be receivable unless it is filed within ninety days reckoned from the respective dates and periods referred to in paragraph 2 above, or within ninety days reckoned from the date of the communication of the joint body's opinion containing recommendations unfavourable to the applicant. If the circumstances rendering the application receivable by the Tribunal, pursuant to paragraphs 2 and 3 above, is anterior to the date of announcement of the first session of the Tribunal, the time-limit of ninety days shall begin to run from that date. Nevertheless, the said time-limit on his behalf shall be extended to one year if the heirs of a deceased staff member or the trustee of a staff member who is not in a position to manage his own affairs, file the application in the name of the said staff member.

5. In any particular case the Tribunal may decide to suspend the provisions regarding time-limits.

6. The filing of an application shall not have the effect of suspending the execution of the decision contested.

7. Applications may be filed in any of the five official languages of the United Nations.

ARTICLE 8

The oral proceedings of the Tribunal shall be held in public unless the Tribunal decides that exceptional circumstances require that they be held in private.

ARTICLE 9

If the Tribunal finds that the application is well founded, it shall order the rescinding of the decision contested or the specific performance of the obligation invoked; but if, in exceptional circumstances, such rescinding or specific performance is, in the opinion of the Secretary-General, impossible or inadvisable, the Tribunal shall within a period of not more than sixty days order the payment to the applicant of compensation for the injury sustained. The applicant shall be entitled to claim compensation in lieu of rescinding of the contested decision or specific performance. In any case involving compensation, the amount awarded shall be fixed by the Tribunal and paid by the United Nations or, as appropriate, by the specialized agency participating under article 12.

ARTICLE 10

1. The Tribunal shall take all decisions by a majority vote.

2. The judgments shall be final and without appeal.

3. The judgments shall state the reasons on which they are based.

4. The judgments shall be drawn up, in any of the five official languages of the United Nations, in two originals which shall be deposited in the archives of the Secretariat of the United Nations.

5. A copy of the judgment shall be communicated to each of the parties in the case. Copies shall also be made available on request to interested persons.

ARTICLE 11

The present Statute may be amended by decisions of the General Assembly.

ARTICLE 12

The competence of the Tribunal may be extended to any specialized agency brought into relationship with the United Nations in accordance with the provisions of Articles 57 and 63 of the Charter upon the terms established by a special agreement to be made with each such agency by the Secretary-General of the United Nations. Each such special agreement shall provide that the agency concerned shall be bound by the judgments of the Tribunal and be responsible for the payment of any compensation awarded by the Tribunal in respect of a staff member of that agency and shall include, *inter alia*, provisions concerning the agency's participation in the administrative arrangements for the functioning of the Tribunal and concerning its sharing the expenses of the Tribunal.

*255th plenary meeting,
24 November 1949.*

B

The General Assembly

1. *Appoints* the following persons as members of the United Nations Administrative Tribunal in accordance with article 3 of the Statute of the Administrative Tribunal:

Madame Paul Bastid;
Sir Sydney Caine;

Lt. General His Highness Maharaja Jam Shri Digvijayasinghji Sahib;
Mr. Roland Andrews Egger;
Mr. Omar Loutfi;
Dr. Emilio N. Oribe;
Dr. Vladimir Outrata;

2. *Declares* the following members to be appointed for a three-year term, to commence on 1 January 1950:

Madame Paul Bastid;
Lt. General His Highness Maharaja Jam Shri Digvijayasinghji Sahib;
Mr. Omar Loutfi;

3. *Declares* the following members to be appointed for a two-year term, to commence on 1 January 1950:

Mr. Roland Andrews Egger;
Dr. Emilio N. Oribe;

4. *Declares* the following members to be appointed for a one-year term, to commence on 1 January 1950:

Sir Sydney Caine;
Dr. Vladimir Outrata.

*274th plenary meeting,
9 December 1949.*

352 (IV). Amendment to the United Nations Provisional Staff Regulations

The General Assembly

Resolves that Provisional Staff Regulation 23 shall be revised, as of 1 January 1950, to read as follows:

"(a) The Secretary-General shall establish joint administrative machinery with staff participation to advise him before disciplinary action is taken against any staff member.

"(b) The Secretary-General shall establish joint administrative machinery with staff participation to advise him in case of any appeal by staff members against any administrative decision alleging the non-observance of contracts of appointment or regarding the application of rules and regulations and established administrative practices or against disciplinary action.

"(c) An Administrative Tribunal shall be established¹⁵ to hear and pass judgment upon applications from staff members alleging non-observance of their contracts of employment or terms of appointment, including all pertinent regulations and rules."

*255th plenary meeting,
24 November 1949.*

353 (IV). Expenses of the Permanent Central Opium Board: assessment of non-members of the United Nations, signatories of the Convention of 19 February 1925 relating to narcotic drugs

The General Assembly,

Taking note of the last paragraph of resolution 201 (VIII)¹⁶ of the Economic and Social Council

¹⁵ See resolution 351 (IV).

¹⁶ See *Official Records of the eighth session of the Economic and Social Council, Resolutions*, page 15.