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FINANCIAL AND ADMINISTRATIVE

Introduction

It is the responsibility of the General Assembly to review the financial and administrative aspects of the work of the United Nations and to approve the budget. The Assembly discharges this task with the assistance of the Administrative and Budgetary (Fifth) Committee which is a Committee of representatives of all member states. The Fifth Committee is, in turn, assisted by the Advisory Committee on Administrative and Budgetary Questions which is composed of nine members including at least two financial experts of recognized standing. The Advisory Committee is responsible for expert examination of the United Nations' budget and at the beginning of each regular session submits to the Assembly a detailed report on the budget for the next financial year and on the accounts for the last financial year. It also reports on a variety of other administrative financial questions referred to it by the Assembly for comments. On the basis of these reports the Fifth Committee debates the questions at issue and makes recommendations to the General Assembly.

Budgetary Questions

The Fifth Committee of the General Assembly has the responsibility of approving in the first instance the expenditures of the United Nations and of arranging for enough financial contributions from member states to meet these expenditures. The Fifth Committee was able to fulfil this task well during the period 1945-1956 when every member state, subject to the loss of its vote under the provisions of Article 19 of the Charter, contributed towards the expenses of the organization according to a scale of assessments which, after considerable debate and compromise, had been accepted by the required two-thirds majority of members present and voting. Under the present scale approved at the twelfth session of the Assembly for 1959, 1960 and 1961, the more than seventy economically less developed members of Asia, Africa and Latin America are expected to contribute about 16 per cent; the five permanent members of the Security Council 66 per cent; and the remaining twenty members about 18 per cent.

Since 1956, the United Nations has launched two peace-keeping operations—one in the Middle East (UNEF) and one in the Congo (ONUC). The costs of these two operations are now running at an annual rate of \$140