

payment of subsistence except where this is included as an integral part of the regular posted schedule for first-class accommodation for recognized public transport. Actual travelling-expenses shall be reimbursed to each member by means of an adjustment in the member's annual contribution."

Transfer of the Assets of the League of Nations to the United Nations

The "Common Plan" for the transfer of assets of the League of Nations, approved by the General Assembly of the United Nations on 12 February, 1946, and by the Assembly of the League of Nations on 18 April, 1946, provided, *inter alia*, for the transfer to the United Nations of the buildings and properties of the League of Nations in Geneva.

Several delegations, in particular those of the Soviet Union, Brazil, and Chile, submitted representations that their Governments were entitled to participation in the total credit accruing from the transfer of the assets of the League of Nations to the United Nations. The Committee considered these representations in relation to the scheme drawn up for the distribution of this credit pursuant to the resolution of the General Assembly approving the Common Plan. It was eventually decided, after considerable discussion whether the matter was *ultra vires* the Fifth Committee, to include the following in the Rapporteur's report :—

"Those member States who are former members of the League of Nations and are entitled under the Common Plan to share in the credit, should, when their share has been established, consult together to consider an arrangement under which all former members of the League of Nations non-members of the United Nations could be allocated a share in the credit on a basis comparable with that applicable to members of the League of Nations entitled to share in the credit of the present League of Nations scheme of distribution. The Committee took note of the intention to arrange for such discussion before the General Assembly has to take decisions under paragraph 1 (b) of the Common Plan."

Appointment of External Auditors

The General Assembly approved of a decision to appoint the Auditors-General of the Ukrainian Soviet Socialist Republic, Sweden, and Canada as external auditors of the accounts of the United Nations and of the International Court of Justice. These Auditors, whose terms of appointment vary from one to three years, shall constitute the Board of Auditors and may engage commercial public auditors of international repute to conduct the audit in such manner as it thinks fit.