

for United Nations, less 15 per cent. Permanent officers will, in case of dismissal, have right of appeal to an independent tribunal. Men and women will be equally eligible for all appointments, and will be paid on a common scale.

2. *Organization of the Secretariat.*—Various alternative organizational charts were put forward by the Secretariat for the approval of the Sub-Commission and the Conference, but it was felt that the Conference, by adopting any fixed plan of organization, might impose on the Secretariat a form quite unfitted for the work it has to do. At the same time the Conference believed that the whole future of UNESCO might well depend upon the efficiency of the Secretariat in the early years, and so decided to call attention to certain facts, principles, and directions which must guide the Director-General in his organization of the Secretariat. It was agreed, in spite of some earlier divisions of opinion, that the Director-General must be directly responsible to the Executive Board and the General Conference for all administrative and financial matters as well as for the programme of UNESCO. He should, however, have a Deputy Director-General responsible to him for matters of administration, personnel and finance, and able to take over full responsibility for the Organization during the Director-General's frequent absences from headquarters. It was decided also that, in order to ensure a sound financial system, including control of expenditure from the outset, an official of high status must be appointed as Chief Finance Officer at the earliest possible moment, and that a Personnel Officer of high status was also essential immediately. The Director-General was asked to adopt a flexible form of organization that would prevent the work of UNESCO from dropping into watertight compartments.

3. *Financial Regulations.*—The financial arrangements make provision for the Executive Board to appoint a Committee on Finance, to which the budget will be submitted before it is sent on to member States and to the United Nations. The budget is to show not only the usual detailed statements of income, appropriations, and expenditure for the previous year, and of estimated expenditure in the coming year, but also statements showing—

- (a) The amounts to be contributed by each member State in accordance with the approved scale of contributions,
- (b) Estimated income from other sources, and
- (c) A list of the officials of the Organization, setting out their nationalities, duties, salaries, and allowances.

The regulations also lay down the method of keeping accounts, and the type of internal control of expenditure to be set up by the Director-General. External auditors are to be appointed by the Executive Board, and the bank or banks in which the funds of the Organization are to be kept is to be determined by the Director-General with the agreement of the Executive Board.

The Budget and the Revolving Fund (see subsection 4) are to be expressed in dollar currency, and the contributions from member States to the Budget and their deposits in the Revolving Fund are to be assessed in dollar currency. Contributions and deposits