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Thirteenth session
FIFTH COMMITTEE
Agenda item 42

FINANCIAL REPORTS AND ACCOUNTS AND REPORTS
OF THE BOARD OF AUDITORS

- (a) United Nations, for the financial year ended 31 December 1957;
- (b) United Nations Children's Fund, for the financial year ended 31 December 1957;
- (c) United Nations Relief and Works Agency for Palestine Refugees in the Near East, for the financial period ended 31 December 1957;
- (d) United Nations Korean Reconstruction Agency, for the financial year ended 30 June 1958;
- (e) United Nations Refugee Fund, for the financial year ended 31 December 1957

Draft report of the Fifth Committee

Rapporteur: Mr. RAUL QUIJANO (Argentina)

1. At its 678th meeting, the Fifth Committee considered the financial reports and accounts and the reports of the Board of Auditors for the United Nations,^{1/} the United Nations Children's Fund,^{2/} the United Nations Relief and Works Agency for Palestine Refugees in the Near East,^{3/} the United Nations Korean Reconstruction Agency^{4/} and the United Nations Refugee Fund.^{5/}

1/ Official Records of the General Assembly, Thirteenth Session, Supplement No. 6 (A/3826).

2/ Ibid., Supplement No. 6A (A/3833).

3/ Ibid., Supplement No. 6D (A/3836).

4/ Ibid., Supplement No. 6B (A/3941).

5/ Ibid., Supplement No. 6C (A/3834).

2. The Committee also had before it five reports^{6/} of the Advisory Committee on Administrative and Budgetary Questions in which attention was drawn to certain points arising from the accounts and audit reports, together with the observations and recommendations of the Advisory Committee on these points.

3. The Chairman of the Board of Auditors, the representative of the Secretary-General, the Deputy Director of UNICEF, the Acting Director of UNRWA, the former Agent-General of UNKRA and the representative of the High Commissioner for Refugees were present during the discussions.

4. The Fifth Committee decided to recommend to the General Assembly the adoption of the draft resolutions set out below. The votes by which the Committee took its decisions were:

United Nations: Draft resolution A, 39 votes to none, with 6 abstentions;

United Nations Children's Fund: Draft resolution B, unanimous;

United Nations Relief and Works Agency for Palestine Refugees in the Near East: Draft resolution C, unanimous;

United Nations Korean Reconstruction Agency: Draft resolution D, 46 votes to 8, with one abstention;

United Nations Refugee Fund: Draft resolution E, 48 votes to none, with 10 abstentions.

5. The Committee wishes to place on record its appreciation of the services rendered to the Organization by the Board of Auditors.

DRAFT RESOLUTION A

United Nations: Financial reports and accounts for the financial year ended 31 December 1957 and reports of the Board of Auditors

The General Assembly,

1. Accepts the financial reports and accounts of the United Nations for the financial year ended 31 December 1957 and the certificates of the Board of Auditors (A/3826);

2. Concurs in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fifteenth report to the General Assembly at its thirteenth session (A/3976).

^{6/} The reports of the Advisory Committee were the following: United Nations (A/3976); United Nations Children's Fund (A/3977); United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/3978); United Nations Korean Reconstruction Agency (A/3979); United Nations Refugee Fund (A/3980).

DRAFT RESOLUTION R

United Nations Children's Fund: Financial report and accounts
for the financial year ended 31 December 1957 and report of
Board of Auditors

The General Assembly,

1. Accepts the financial reports and accounts of the United Nations Children's Fund for the financial year ended 31 December 1957 and the certificates of the Board of Auditors (A/3833);
2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its sixteenth report to the General Assembly at its thirteenth session (A/3977).

DRAFT RESOLUTION C

United Nations Relief and Works Agency for Palestine Refugees in the
Near East: Financial report and accounts for the financial period
from 1 July 1956 to 31 December 1957 and report of the Board of
Auditors

The General Assembly,

1. Accepts the financial report and accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial period 1 July 1956 to 31 December 1957 and the certificates of the Board of Auditors (A/3836);
2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its seventeenth report to the General Assembly at its thirteenth session (A/3978).

DRAFT RESOLUTION D

United Nations Korean Reconstruction Agency: Financial report and accounts
for the financial year ended 30 June 1958 and report of the Board of Auditors

The General Assembly,

1. Accepts the financial report and accounts of the United Nations Korean Reconstruction Agency for the year ended 30 June 1958 and the certificates of the Board of Auditors (A/3941);

/...

2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its eighteenth report to the General Assembly at its thirteenth session (A/3979).

DRAFT RESOLUTION E

United Nations Refugee Fund: Financial report and accounts for the
financial year ended 31 December 1957 and report of the Board of
Auditors

The General Assembly,

1. Accepts the financial report and accounts of the United Nations Refugee Fund for the financial year ended 31 December 1957 and the certificates of the Board of Auditors (A/3834);

2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its nineteenth report to the General Assembly at its thirteenth session (A/3980).
