United Nations

GENERAL ASSEMBLY

Nations Unies

ASSEMBLEE GENERALE

UNRESTRICTED

A/667 6 October 1948

ORIGINAL: ENGLISH

Dual Distribution

Third session

FINANCIAL REPORT AND ACCOUNTS FOR THE FINANCIAL PERIOD ENDED 31 DICEMBER 1947,

AND REPORT OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. O.P. MACHADO (Brazil)

- 1. In accordance with instructions given by the General Assembly on 24 September 1948, the Fifth Committee, at its 109th meeting held on 28 September 1948, considered the financial report and accounts for the financial period ended 31 December 1947 and the report of the Board of Auditors (document A/557). The Committee also considered the observations of the Advisory Committee on Administrative and Budgetary Questions pertaining to the report of the Board of Auditors (A/598, paragraphs 243-253).
- 2. After consideration of information supplied by the Chairman of the Board of Auditors, the Assistant Secretary-General for Administrative and Financial Services, and the Chairman of the Advisory Committee on certain points raised by the Auditors, the Fifth Committee decided to recommend to the General Assembly the adoption of the following resolution:

FINANCIAL REPORT AND ACCOUNTS FOR THE FIMENCIAL PERIOD

ENDED 31 DECEMBER 1947,

AND REPORT OF THE BOARD OF AUDITORS

THE GENERAL ASSEMBLY

- 1. ACCEPTS the financial report and accounts for the financial period ended 31 December 1947 and the certificate of the Board of Auditors;
- 2. CONCURS in the observations of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.