

# UNITED NATIONS

## GENERAL ASSEMBLY



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### AUDIT REPORTS RELATING TO EXPENDITURE BY SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC ENERGY AGENCY

#### Report of the Fifth Committee

Rapporteur: Mr. David SILVEIRA da MOTA (Brazil)

1. The Fifth Committee, at its 1167th meeting, on 14 December 1966, considered the item entitled "Audit reports relating to expenditure by specialized agencies and the International Atomic Energy Agency". It had before it for this purpose the audit reports for the year ended 31 December 1965 relating to expenditure by specialized agencies and the International Atomic Energy Agency of technical assistance funds earmarked from the Special Account,<sup>1/</sup> the audit reports for the year ended 31 December 1965 relating to expenditure by executing agencies of funds allocated from the Special Fund,<sup>2/</sup> related reports by the Advisory Committee on Administrative and Budgetary Questions (A/6580, A/6581), as well as a note by the Secretary-General (A/C.5/1104).
2. The Committee decided to recommend that the General Assembly should take note of the new arrangements relating to the submission of similar future reports concerning the year-end consolidated financial positions and the year-end financial statements of the Special Account of the Expanded Programme of Technical Assistance as stated in paragraphs 3 to 5 of the Secretary-General's note (A/C.5/1104).

<sup>1/</sup> Official Records of the General Assembly, Twenty-first Session, Annexes, addendum 1 to agenda item 78, document A/6511.

<sup>2/</sup> Ibid., addendum 2 to agenda item 78, document A/6512.

3. The Committee also decided to recommend that the General Assembly should take note of the proposed interpretation of the modification of paragraph 53 of resolution 1240 (XIII) by resolution 2029 (XX), as follows:

"The United Nations Development Programme shall be governed by Financial Regulations consistent with the Financial Regulations and Policies of the United Nations. The Financial Regulations for the United Nations Development Programme shall be drafted by the Secretary-General of the United Nations, in consultation with the Administrator, for approval by the Governing Council, after review by the Advisory Committee for Administrative and Budgetary Questions."

#### RECOMMENDATIONS OF THE FIFTH COMMITTEE

4. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Audit report relating to expenditure by specialized agencies  
and the International Atomic Energy Agency

##### A

The General Assembly,

Takes note of the audit reports relating to expenditure by specialized agencies and by the International Atomic Energy Agency of technical assistance funds allocated from the Special Account, for the financial year ended 31 December 1965,<sup>3/</sup> and of the observations thereon of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twenty-eighth report to the General Assembly at its twenty-first session.<sup>4/</sup>

##### B

The General Assembly,

Takes note of the audit reports relating to expenditure by specialized agencies, acting as executing agencies, of funds earmarked from the Special Fund, for the financial year ended 31 December 1965<sup>5/</sup> and of the observations thereon

<sup>3/</sup> Official Records of the General Assembly, Twenty-first Session, Annexes, addendum 1 to agenda item 78, document A/6511.

<sup>4/</sup> A/6580.

<sup>5/</sup> Official Records of the General Assembly, Twenty-first Session, Annexes, addendum 2 to agenda item 78, document A/6512.

of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twenty-ninth report to the General Assembly at its twenty-first session.6/

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