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Agenda item 114

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND
REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Falk MELTKE (German Democratic Republic)

1. At its 3rd plenary meeting, on 20 September 1985, the General Assembly decided to include in the agenda of its fortieth session, and to allocate to the Fifth Committee, the item entitled:

"Financial reports and audited financial statements, and reports of the Board of Auditors:

- "(a) United Nations Development Programme;
- "(b) United Nations Children's Fund;
- "(c) United Nations Relief and Works Agency for Palestine Refugees in the Near East;
- "(d) United Nations Institute for Training and Research;
- "(e) Voluntary funds administered by the United Nations High Commissioner for Refugees;
- "(f) United Nations Fund for Population Activities;
- "(g) United Nations Industrial Development Fund".

2. At its 3rd to 9th and 14th meetings, on 25 and 30 September and 1, 3, 4, 7, 8 and 15 October 1985, the Fifth Committee considered the financial reports and audited financial statements for the financial period ended 31 December 1984 concerning the United Nations Development Programme, 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 Institute for Training and Research, 4/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 5/ the United Nations Fund for Population Activities 6/ and the United Nations Industrial Development Fund, 7/ the related reports and audit opinions of the Board of Auditors 8/ and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/40/635).

3. The comments and observations made in the course of the discussion of the item and the replies to queries raised are reflected in the summary records of the Fifth Committee (A/C.5/40/SR.3-9 and 14).

4. At the 14th meeting, on 15 October, the Chairman of the Committee introduced a draft resolution (A/C.5/40/L.3) and orally revised it by substituting, in operative paragraph 1, the word "audit" for the word "audited". The Committee then adopted the draft resolution, as orally revised, without a vote (see para. 5).

RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

1/ Official Records of the General Assembly, Fortieth Session, Supplement No. 5A (A/40/5/Add.1).

2/ Ibid., Supplement No. 5B (A/40/5/Add.2).

3/ Ibid., Supplement No. 5C (A/40/5/Add.3).

4/ Ibid., Supplement No. 5D (A/40/5/Add.4).

5/ Ibid., Supplement No. 5E (A/40/5/Add.5).

6/ Ibid., Supplement No. 5G (A/40/5/Add.7).

7/ Ibid., Supplement No. 5I (A/40/5/Add.9).

8/ Ibid., Supplement No. 5A (A/40/5/Add.1), sects. II and IV; *ibid.*, Supplement No. 5B (A/40/5/Add.2), sects. II and III; *ibid.*, Supplement No. 5C (A/40/5/Add.3), sects. II and IV; *ibid.*, Supplement No. 5D (A/40/5/Add.4), sects. II and IV; *ibid.*, Supplement No. 5E (A/40/5/Add.5), sects. I and II; *ibid.*, Supplement No. 5G (A/40/5/Add.7), sects. II and IV; and *ibid.*, Supplement No. 5I (A/40/5/Add.9), sects. II and IV.

Financial reports and audited financial statements, and
reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1984 of the United Nations Development Programme, 9/ the United Nations Children's Fund, 10/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 11/ the United Nations Institute for Training and Research, 12/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 13/ the United Nations Fund for Population Activities 14/ and the United Nations Industrial Development Fund, 15/ the audit opinions of the Board of Auditors 16/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 17/

Taking into account the views expressed by delegations during the debate in the Fifth Committee, particularly in support of measures for the efficient and sound financial management and control of the United Nations family of organizations,

1. Accepts the financial reports and audited financial statements and the audit opinions of the Board of Auditors;

9/ Official Records of the General Assembly, Fortieth Session, Supplement No. 5A (A/40/5/Add.1).

10/ Ibid., Supplement No. 5B (A/40/5/Add.2).

11/ Ibid., Supplement No. 5C (A/40/5/Add.3).

12/ Ibid., Supplement No. 5D (A/40/5/Add.4).

13/ Ibid., Supplement No. 5E (A/40/5/Add.5).

14/ Ibid., Supplement No. 5G (A/40/5/Add.7).

15/ Ibid., Supplement No. 5I (A/40/5/Add.9).

16/ Ibid., Supplement No. 5A (A/40/5/Add.1), sects. II and IV; *ibid.*, Supplement No. 5B (A/40/5/Add.2), sects. II and III; *ibid.*, Supplement No. 5C (A/40/5/Add.3), sects. II and IV; *ibid.*, Supplement No. 5D (A/40/5/Add.4), sects. II and IV; *ibid.*, Supplement No. 5E (A/40/5/Add.5), sects. I and II; *ibid.*, Supplement No. 5G (A/40/5/Add.7), sects. II and IV; and *ibid.*, Supplement No. 5I (A/40/5/Add.9), sects. II and IV.

17/ A/40/635.

2. Concurs with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;
3. Requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to pay close attention to the efficiency of the financial procedures and controls, the accounting system and related administrative and management areas in accordance with regulation 12.5 of the Financial Regulations of the United Nations;
4. Requests the Board of Auditors to submit to it in future, in a separate, concise document, a synthesis of the main observations of common interest as related to paragraph 3 above;
5. Also requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to keep under review the financial reserves held by United Nations organizations reported on and to report to it accordingly;
6. Further requests the executive heads of the organizations and programmes concerned to take such remedial action in areas falling within their competence as may be required by the observations and comments made by the Board of Auditors in its reports and to report thereon to the Board of Auditors;
7. Renews its invitation to the governing bodies of the organizations concerned to consider each year at their regular sessions the remedial action taken by the respective executive heads in response to the observations and comments made by the Board of Auditors in its reports;
8. Further requests the Board of Auditors to include in its annual reports comments on the actions taken to comply with its previous recommendations.
