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ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE
UNITED NATIONS WITH THE SPECIALIZED AGENCIES AND
THE INTERNATIONAL ATOMIC ENERGY AGENCY

Draft decision proposed by the Chairman

The General Assembly,

Having discussed the interim study on the need for the development of accounting standards to be applied in the United Nations system, 1/ which was requested by the General Assembly in its resolution 45/235 of 21 December 1990,

(a) Decides to discuss at its forty-seventh session the question of the administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency;

(b) Endorses the recommendations of the Panel of External Auditors on the interim study, 1/ and requests the Secretary-General, taking into account the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report, 2/ to appoint a consultant from within existing resources to propose a set of accounting standards for common application to the United Nations system, and to report thereon to the General Assembly at its forty-seventh session.

1/ A/46/341.

2/ A/46/546.