



General Assembly

DEC 22 1992

UN/SA COLLECTION

Distr.
GENERALA/47/817
20 December 1992
ENGLISH
ORIGINAL: SPANISHForty-seventh session
Agenda item 108ADMINISTRATIVE AND BUDGETARY COORDINATION OF THE UNITED NATIONS
WITH THE SPECIALIZED AGENCIES AND THE INTERNATIONAL ATOMIC
ENERGY AGENCYReport of the Fifth CommitteeRapporteur: Mr. Jorge OSELLA (Argentina)

1. At its 3rd plenary meeting, on 18 September 1992, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-seventh session the item entitled: "Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency" and to allocate it to the Fifth Committee.
2. At its 37th, 42nd and 47th meetings, on 7, 11 and 17 December 1992, the Fifth Committee considered the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system (A/47/593 and Corr.1 and A/47/746), the report of the Secretary-General on accounting standards (A/47/443), and the related oral report of the Advisory Committee on Administrative and Budgetary Questions.
3. The comments and observations made in the course of the discussions of the item and the replies to queries raised are reflected in the summary records of the Fifth Committee (A/C.5/47/SR.37, 42 and 47).
4. At the 47th meeting, on 17 December, the representative of Belgium, following informal consultations, introduced a draft decision (A/C.5/47/L.9).
5. At the same meeting, the Committee adopted draft decision A/C.5/47/L.9 without objection (see para. 6).

RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Administrative and budgetary coordination of the United Nations
with the specialized agencies and the International Atomic
Energy Agency

The General Assembly decides to:

(a) Take note of the statistical reports by the Administrative Committee on Coordination on the budgetary and financial situation of organizations of the United Nations system; 1/

(b) Request the Secretary-General, as Chairman of the Administrative Committee on Coordination, taking into account General Assembly resolution 46/220 of 20 December 1991 on the rationalization of the work of the Fifth Committee, to submit the next statistical report by the Administrative Committee on Coordination to the General Assembly at its forty-ninth session and thereafter every second year, and to add to the material covered therein information on assessed and voluntary contributions paid by Member States and non-Member States, in each of the two prior calendar years;

(c) Also take note of the report of the Secretary-General on accounting standards, 2/ request the Secretary-General and the executive heads of United Nations programmes and organizations of the United Nations system, pursuant to General Assembly decision 46/445 of 20 December 1991, to complete their efforts to develop common accounting standards for the organizations of the United Nations system and to take these standards into account in the preparation of their financial statements for the period ending 31 December 1993, and request the Secretary-General to report thereon to the General Assembly at its forty-eighth session.

1/ A/47/593 and Corr.1 and A/47/746.

2/ A/47/443.