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Agenda item 90

FINANCIAL REPORTS AND ACCOUNTS, AND REPORTS OF THE
BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Carl C. PEDERSEN (Canada)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 19 September 1980, the General Assembly decided to include in the agenda of its thirty-fifth session the item entitled:

"Financial reports and accounts, and reports of the Board of Auditors:

"(a) United Nations;

"(b) United Nations Development Programme;

"(c) United Nations Children's Fund;

"(d) United Nations Relief and Works Agency for Palestine Refugees in the Near East;

"(e) United Nations Institute for Training and Research;

"(f) Voluntary funds administered by the United Nations High Commissioner for Refugees;

"(g) Fund of the United Nations Environment Programme;

"(h) United Nations Fund for Population Activities;

"(i) United Nations Habitat and Human Settlements Foundation",

and allocated it to the Fifth Committee.

2. At its 3rd to 7th and 9th meetings, on 24, 25, 29 and 30 September and 1 and 3 October, the Fifth Committee considered the financial reports and accounts for the financial period ended 31 December 1979 and the reports of the Board of Auditors concerning the United Nations, 1/ the United Nations Development Programme, 2/ the United Nations Children's Fund, 3/ the United Nations Relief and Works Agency in the Near East, 4/ the United Nations Institute for Training and Research, 5/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 6/ the Fund of the United Nations Environment Programme, 7/ the United Nations Fund for Population Activities 8/ and the United Nations Habitat and Human Settlements Foundation, 9/ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions (A/35/437).

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.5/35/SR.3-7 and 9).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/35/L.4 and Corr.1

4. At its 9th meeting, on 3 October, the Committee adopted, without a vote, a draft resolution proposed by its Chairman (A/C.5/35/L.4 and Corr.1) (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

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

Financial reports and accounts, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and accounts for the financial
period ended 31 December 1979 of the United Nations, 10/ the United Nations

1/ Official Records of the General Assembly, Thirty-fifth Session, Supplement
No. 5 (A/35/5), vols. I-IV.

2/ Ibid., Supplement No. 5A (A/35/5/Add.1).

3/ Ibid., Supplement No. 5B (A/35/5/Add.2).

4/ Ibid., Supplement No. 5C (A/35/5/Add.3).

5/ Ibid., Supplement No. 5D (A/35/5/Add.4).

6/ Ibid., Supplement No. 5E (A/35/5/Add.5).

7/ Ibid., Supplement No. 5F (A/35/5/Add.6).

8/ Ibid., Supplement No. 5G (A/35/5/Add.7).

9/ Ibid., Supplement No. 5H (A/35/5/Add.8).

10/ Official Records of the General Assembly, Thirty-fifth Session, Supplement
No. 5 (A/35/5), vols. I-IV.

Development Programme, 11/ the United Nations Children's Fund, 12/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 13/ the United Nations Institute for Training and Research, 14/ the voluntary funds administered by the United Nations High Commissioner for Refugees, 15/ the Fund of the United Nations Environment Programme, 16/ the United Nations Fund for Population Activities, 17/ the United Nations Habitat and Human Settlements Foundation, 18/ the audit opinions of the Board of Auditors 19/ and the report of the Advisory Committee on Administrative and Budgetary Questions, 20/

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

2. Expresses its appreciation for 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 give greater attention to those areas on which they have made observations and comments;

4. Requests the executive heads of the organizations and programmes concerned to take such remedial action as may be required by the comments and observations made by the Board of Auditors in its reports. 21/

11/ Official Records of the General Assembly, Thirty-fifth Session, Supplement No. 5A (A/35/5/Add.1), sects. I and IV.

12/ Ibid., Supplement No. 5B (A/35/5/Add.2), part one, sects. I and V, and part two.

13/ Ibid., Supplement No. 5C (A/35/5/Add.3), sects. III, IV and V.

14/ Ibid., Supplement No. 5D (A/35/5/Add.4), sects. I and IV.

15/ Ibid., Supplement No. 5E (A/35/5/Add.5), sect. III.

16/ Ibid., Supplement No. 5F (A/35/5/Add.6), sects. I and IV.

17/ Ibid., Supplement No. 5G (A/35/5/Add.7), sects. I and IV.

18/ Ibid., Supplement No. 5H (A/35/5/Add.8), sects. I and IV.

19/ Ibid., Supplement No. 5 (A/35/5), vol. I, sect. III, vol. III, sect. III, and vol. IV, sect. III; Supplement No. 5A (A/35/5/Add.1), sect. III; ibid., Supplement No. 5B (A/35/5/Add.2), part one, sect. III; ibid., Supplement No. 5C (A/35/5/Add.3), sect. II; ibid., Supplement No. 5D (A/35/5/Add.4), sect. III; ibid., Supplement No. 5E (A/35/5/Add.5), sect. II; ibid., Supplement No. 5F (A/35/5/Add.6), sect. III; ibid., Supplement No. 5G (A/35/5/Add.7), sect. III; and ibid., Supplement No. 5H (A/35/5/Add.8), sect. III.

20/ A/35/437.

21/ Ibid., Supplement No. 5 (A/35/5), vol. I, sect. II, vol. III, sect. II and vol. IV, sect. II; Supplement No. 5A (A/35/5/Add.1), sect. II; ibid., Supplement No. 5B (A/35/5/Add.2), part one, sect. II; ibid., Supplement No. 5C (A/35/5/Add.3), sect. I; ibid., Supplement No. 5D (A/35/5/Add.4), sect. II; ibid., Supplement No. 5E (A/35/5/Add.5), sect. I; ibid., Supplement No. 5F (A/35/5/Add.6), sect. II; ibid., Supplement No. 5G (A/35/5/Add.7), sect. II; and ibid., Supplement No. 5H (A/35/5/Add.8), sect. II.