



UNITED NATIONS
GENERAL
ASSEMBLY



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Twelfth session
FIFTH COMMITTEE
Agenda item 49

FINANCIAL REPORTS AND ACCOUNTS AND REPORTS OF
THE BOARD OF AUDITORS

- (a) United Nations, for the financial year ended 31 December 1956;
- (b) United Nations Children's Fund, for the financial year ended 31 December 1956;
- (c) United Nations Korean Reconstruction Agency, for the financial year ended 30 June 1957;
- (d) United Nations Refugee Fund, for the financial year ended 31 December 1956

Draft report of the Fifth Committee

Rapporteur: Mr. Jaime de PINIES (Spain)

1. Pursuant to the allocation of agenda items decided by the General Assembly at its 682nd plenary meeting, the Fifth Committee considered, at its 618th meeting the financial reports and accounts and the reports of the Board of Auditors for the United Nations (A/3590), the United Nations Children's Fund (A/3591), the United Nations Korean Reconstruction Agency (A/3696) and the United Nations Refugee Fund (A/3622).

2. For its consideration of this item, the Committee also had before it reports^{1/} of the Advisory Committee on Administrative and Budgetary Questions in which attention was drawn to certain points arising from the accounts and audit reports, together with the observations and recommendations of the Advisory Committee on these points.

^{1/} The reports of the Advisory Committee were the following: United Nations (A/3707); United Nations Children's Fund (A/3709); United Nations Korean Reconstruction Agency (A/3715); United Nations Refugee Fund (A/3708).

3. The Committee also had present for the discussion the Chairman of the Board of Auditors, the representative of the Secretary-General, the Deputy Director of UNICEF, the Agent-General of UNKRA and the representative of the High Commissioner for Refugees. In the course of the discussion of the several items, replies were given to a number of questions raised by members of the Committee.

4. As a result of its consideration of these items, the Fifth Committee decided to recommend to the General Assembly the adoption of the draft resolutions set out in the annex to the present report. The votes by which the Committee took its decisions are indicated below:

United Nations - Draft resolution A, 49 votes to none with 6 abstentions;

United Nations Children's Fund - Draft resolution B, unanimous;

United Nations Korean Reconstruction Agency - Draft resolution C, 53 votes to none with 10 abstentions;

United Nations Refugee Fund - Draft resolution D, 56 votes to none with 9 abstentions.

ANNEX

DRAFT RESOLUTION A

UNITED NATIONS: FINANCIAL REPORTS AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1956 AND REPORTS OF THE BOARD OF AUDITORS

"The General Assembly

"1. Accepts the financial reports and accounts of the United Nations for the financial year ended 31 December 1956 and the certificates of the Board of Auditors (A/3590);

"2. Concurs in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twelfth report to the General Assembly at its twelfth session (A/3707)."

DRAFT RESOLUTION B

UNITED NATIONS CHILDREN'S FUND: FINANCIAL REPORT AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1956 AND REPORT OF THE BOARD OF AUDITORS

"The General Assembly

"1. Accepts the financial reports and accounts of the United Nations

Children's Fund for the financial year ended 31 December 1956 and the certificate of the Board of Auditors (A/3591);

"2. Concurs in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its twelfth report to the General Assembly at its twelfth session (A/3707)."

DRAFT RESOLUTION B

UNITED NATIONS CHILDREN'S FUND: FINANCIAL REPORT AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1956 AND REPORT OF THE BOARD OF AUDITORS

"The General Assembly

"1. Accepts the financial report and accounts of the United Nations Children's Fund for the financial year ended 31 December 1956 and the certificate of the Board of Auditors (A/3591);

"2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fourteenth report to the General Assembly at its twelfth session (A/3709)".

DRAFT RESOLUTION C

UNITED NATIONS KOREAN RECONSTRUCTION AGENCY: FINANCIAL REPORT AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 1957 AND REPORT OF THE BOARD OF AUDITORS

"The General Assembly

"1. Accepts the financial report and accounts of the United Nations Korean Reconstruction Agency for the financial year ended 30 June 1957 and the certificate of the Board of Auditors (A/3696);

"2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its sixteenth report to the General Assembly at its twelfth session (A/3715)."

DRAFT RESOLUTION D

UNITED NATIONS REFUGEE FUND: FINANCIAL REPORT
AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 1956 AND REPORT OF THE BOARD
OF AUDITORS

"The General Assembly

"1. Accepts the financial report and accounts of the United Nations Refugee Fund for the financial year ended 31 December 1956 and the certificate of the Board of Auditors (A/3622);

"2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its thirteenth report to the General Assembly at its twelfth session (A/3708)."
