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GENERAL

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GENERAL ASSEMBLY

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Fourth session

Item 37 of the agenda

FINANCIAL REPORT AND ACCOUNTS OF THE UNITED NATIONS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1948,
AND REPORT OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Dr. Maria Z. N. WITTEVEEN (Netherlands)

1. In accordance with instructions given by the General Assembly at its 224th plenary meeting, the Fifth Committee considered, at its 136th meeting held on 28 September 1949, the financial report and accounts of the United Nations for the financial year ended 31 December 1948 and the report of the Board of Auditors (A/902). The Committee also considered the observations of the Advisory Committee on Administrative and Budgetary Questions set forth in its second report of 1949 (A/934, paragraphs 238-247) and a note by the Secretary-General (A/924), both pertaining to the report of the Board of Auditors.

2. The Committee took note of the fact that, with regard to the various points raised in the report of the Board of Auditors, corrective action had been taken by the Secretary-General in a number of cases. It noted also the assurance given on his behalf that careful consideration would be given, in consultation with the Advisory Committee on Administrative and Budgetary Questions, to the suggestions advanced and the views expressed by several delegations in the course of discussion, with respect to such matters as the utilization of budget surpluses; the charter hire of aircraft for missions; insurance; sales of publications; recruitment and termination procedure, including the payment of indemnities, in connexion with the case of a high-ranking official; reimbursement of national income taxes; stores and equipment control; and simplification of the system of budgetary control and accounting.

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3. In the light of these suggestions and comments and of the further information furnished by the Chairman of the Board of Auditors and by the Assistant Secretary-General in charge of Administrative and Financial Services in explanation of certain points, the Fifth Committee decided to recommend to the General Assembly the adoption of the following resolution:

FINANCIAL REPORT AND ACCOUNTS OF THE UNITED NATIONS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1948,
AND REPORT OF THE BOARD OF AUDITORS.

The General Assembly

1. Accepts the financial report and accounts of the United Nations for the financial year ended 31 December 1948, and the certificate of the Board of Auditors;

2. Concurs in the observations of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.
