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PROPOSED PROGRAMME BUDGET FOR THE BIENNIAL 1978-1979

Revision of the Financial Regulations of the United Nations

Report of the Fifth Committee

Rapporteur: Mr. Peter G. BELYAEV (Byelorussian Soviet Socialist Republic)

1. At the thirty-first session of the General Assembly, the Fifth Committee decided to postpone to the thirty-second session 1/ its consideration of the report of the Secretary-General on the revision of the Financial Regulations of the United Nations (A/C.5/31/58). The Committee considered the report at its 4th meeting on 28 September 1977.
2. In his report, the Secretary-General proposed revisions to financial regulations 11.1, 11.4 and 12.10, which deal with maintaining, closing and auditing United Nations accounts. The proposed revisions are a direct consequence of the change from an annual to a biennial budget cycle by the United Nations.
3. In paragraph 93 of its first report on the proposed programme budget for 1978-1979, 2/ the Advisory Committee on Administrative and Budgetary Questions, for reasons of clarity, recommended an amendment to the Secretary-General's proposed revision of financial regulation 11.1.
4. The statements made by the Chairman of the Advisory Committee and the Deputy Controller, as well as comments made by delegations in the course of the discussion of this item, are reflected in the summary record of the meeting (A/C.5/32/SR.4).

1/ Official Records of the General Assembly, Thirty-first Session, Annexes, agenda item 92, document A/31/470, para. 100.

2/ Ibid., Thirty-second Session, Supplement No. 8 (A/32/8), chap. I.

RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee decided, without objection, to recommend that the General Assembly should approve the revisions to the Financial Regulations of the United Nations recommended by the Secretary-General in his report (A/C.5/31/58), as amended by the Advisory Committee on Administrative and Budgetary Questions. 3/

3/ Ibid., para. 93.