



Sixteenth session  
Agenda item 52

FINANCIAL REPORTS AND ACCOUNTS FOR THE FINANCIAL YEAR ENDED  
31 DECEMBER 1960, AND REPORTS OF THE BOARD OF AUDITORS:

- (a) United Nations;
- (b) United Nations Children's Fund;
- (c) United Nations Relief and Works Agency for Palestine  
Refugees in the Near East;
- (d) Voluntary funds administered by the United Nations High  
Commissioner for Refugees.

Report of the Fifth Committee

Rapporteur: Mr. Antonio ARRAIZ (Venezuela)

1. At its 848th meeting, held on 4 October 1961, the Fifth Committee considered the financial reports and accounts and the reports of the Board of Auditors for the United Nations,<sup>1/</sup> the United Nations Children's Fund (UNICEF),<sup>2/</sup> the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)<sup>3/</sup> and the voluntary funds administered by the United Nations High Commissioner for Refugees.<sup>4/</sup> The Committee also had before it four reports of the Advisory Committee on Administrative and Budgetary Questions (A/4808, A/4809 and Add.1, A/4810, A/4811) in which that Committee called attention to a number of points arising out

1/ Official Records of the General Assembly, Sixteenth Session, Supplement No. 6 (A/4777).

2/ Ibid., Supplement No. 6 A (A/4783).

3/ Ibid., Supplement No. 6 B (A/4782).

4/ Ibid., Supplement No. 6 C (A/4781).

of the accounts and the audit reports and made observations and recommendations thereon. The Chairman of the Board of Auditors, the Executive Director of UNICEF, and representatives of UNRWA and the High Commissioner for Refugees were present during the discussion.

2. In connexion with the United Nations accounts, reference was made to the comments of the Advisory Committee (A/4808, paragraph 6) on the grave cash position which the accounts disclosed at the end of 1960. The intention of the Advisory Committee to keep the matter under scrutiny and, in the light of more recent information, to revert to it in due course was welcomed.

3. As regards the UNRWA accounts, the representative of the Secretary-General informed the Committee that the question raised by the Advisory Committee (A/4810, paragraph 6) regarding the circumstances in which separation benefits were paid in 1960 to certain categories of local area staff had been fully discussed with that Committee. It was not expected that similar circumstances would arise in the future.

4. The Committee wishes to place on record its appreciation of the services rendered to the United Nations by the Board of Auditors.

#### Recommendations of the Fifth Committee

5. The Fifth Committee decided to recommend to the General Assembly the adoption of the following draft resolutions. The draft resolutions were adopted by the Fifth Committee as follows: draft resolution I, by 53 votes to none, with 9 abstentions; draft resolutions II, III and IV, unanimously.

#### DRAFT RESOLUTION I

UNITED NATIONS: FINANCIAL REPORTS AND ACCOUNTS FOR THE  
FINANCIAL YEAR ENDED 31 DECEMBER 1960 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 1960 and the certificates of the Board of Auditors (A/4777);

2. Concurs in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its third report to the General Assembly at its sixteenth session (A/4808).

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DRAFT RESOLUTION II

UNITED NATIONS CHILDREN'S FUND: FINANCIAL REPORT AND ACCOUNTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 1960 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 1960 and the certificates of the Board of Auditors (A/4783);
2. Takes note of the observation of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fourth report to the General Assembly at its sixteenth session (A/4809 and Add.1).

DRAFT RESOLUTION III

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES  
IN THE NEAR EAST: ACCOUNTS FOR THE FINANCIAL YEAR ENDED  
31 DECEMBER 1960 AND REPORT OF THE BOARD OF AUDITORS

The General Assembly

1. Accepts the accounts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East for the financial year ended 31 December 1960 and the certificates of the Board of Auditors (A/4782);
2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its fifth report to the General Assembly at its sixteenth session (A/4810).

DRAFT RESOLUTION IV

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS FUND  
COMMISSIONER FOR REFUGEES: ACCOUNTS FOR THE FINANCIAL  
YEAR ENDED 31 DECEMBER 1960 AND REPORT OF THE BOARD OF  
AUDITORS

The General Assembly

1. Accepts the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial year ended 31 December 1960 and the certificates of the Board of Auditors (A/4781);
2. Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its sixth report to the General Assembly at its sixteenth session (A/4811).