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571 (VI). United Nations: financial report and accounts for the financial year ended 31 December 1950, and report of the Board of Auditors

A

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations for the financial year ended 31 December 1950, and the certificate of the Board of Auditors;¹

2. *Concurs* in the observations² of the Advisory Committee on Administrative and Budgetary Questions with respect to the report of the Board of Auditors.

*352nd plenary meeting,
7 December 1951.*

B

The General Assembly,

Noting the observations³ of the Board of Auditors on the difficulties encountered in financing operational programmes,

Reconsidering the necessity for establishing the procedures for obtaining funds to finance special programmes not provided for in the regular budget of the Organization,

Noting that the experience of the Negotiating Committee appointed at the fifth session of the General Assembly⁴ indicates that any committee appointed for this purpose should start its work at the beginning of the General Assembly session rather than at the end,

1. *Requests* the President of the General Assembly to appoint a Negotiating Committee for Extra-Budgetary Funds composed of seven members for the purpose of consulting, as soon as possible during the current session of the General Assembly, with Member and non-member States as to the amounts which govern-

ments may be willing to contribute on a voluntary basis towards each programme approved by the Assembly for which funds are not available through the regular budget of the United Nations and for which the Negotiating Committee is specifically requested by the Assembly to obtain pledges of voluntary contributions from governments;

2. *Authorizes* the Negotiating Committee to adopt the procedures best suited to the accomplishment of its task, bearing in mind:

(a) The necessity of maintaining the identity and integrity of each programme;

(b) The necessity of obtaining pledges and payments of contributions to each programme as soon as possible;

(c) The need for securing the widest possible and most equitable participation in the programmes;

(d) The desirability of ensuring that any contribution in kind is of a nature which meets the requirements of the contemplated programmes;

(e) The degree of assistance which can continue to be rendered by specialized agencies, non-member States and other contributors;

3. *Decides* that, as soon as the Negotiating Committee has ascertained the extent to which Member States are willing to make contributions, the Secretary-General shall at the Committee's request arrange, during the current session of the General Assembly, an appropriate meeting or meetings of Member and non-member States at which the pledges of Members and non-members may be made known.

*352nd plenary meeting,
7 December 1951.*

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In accordance with the terms of the above resolution, the President of the General Assembly, at the 358th plenary meeting on 11 January 1952, announced that he had appointed a Negotiating Committee for Extra-Budgetary Funds composed of the following Member States:

CANADA, FRANCE, LEBANON, PAKISTAN, THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, THE UNITED STATES OF AMERICA and URUGUAY.

¹ See *Official Records of the General Assembly, Sixth Session, Supplement No. 6.*

² *Ibid.*, Supplement No. 7, paragraphs 365 to 372 inclusive.

³ *Ibid.*, Supplement No. 6, paragraph 27.

⁴ See resolution 410 B (V).