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2912 (XXVII). Financial reports and accounts for the year 1971 and reports of the Board of Auditors

A

UNITED NATIONS

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations for the year ended 31 December 1971 and the audit opinion of the Board of Auditors;²

2. *Concurs* in the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;³

3. *Requests* the Secretary-General to take such remedial action as may be required by the comments of the Board of Auditors.

2081st plenary meeting
9 November 1972

B

UNITED NATIONS DEVELOPMENT PROGRAMME

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations Development Programme for the year

² Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7 (A/8707).

³ A/8810, paras. 3-10

ended 31 December 1971 and the audit opinion of the Board of Auditors;⁴

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report.⁵

2081st plenary meeting
9 November 1972

C

UNITED NATIONS CHILDREN'S FUND

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations Children's Fund for the year 1971 and the audit opinions of the Board of Auditors;⁶

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report.⁷

2081st plenary meeting
9 November 1972

D

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST

The General Assembly

1. *Accepts* the accounts of the United Nations Relief and Works Agency for Palestine Refugees in

⁴ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7A (A/8707/Add.1).

⁵ A/8810, paras. 12-16.

⁶ Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7B (A/8707/Add.2).

⁷ A/8810, paras. 18-20.

the Near East for the year ended 31 December 1971 and the audit opinion of the Board of Auditors;⁸

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report.⁹

*2081st plenary meeting
9 November 1972*

E

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH

The General Assembly

1. *Accepts* the financial report and accounts of the United Nations Institute for Training and Research for the year ended 31 December 1971 and the audit opinion of the Board of Auditors;¹⁰

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report.¹¹

*2081st plenary meeting
9 November 1972*

F

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

The General Assembly

1. *Accepts* the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1971 and the audit opinion of the Board of Auditors;¹²

2. *Takes note* of the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report.¹³

*2081st plenary meeting
9 November 1972*

2913 (XXVII). Enlargement of the Committee on Contributions: amendment to rule 160 of the rules of procedure of the General Assembly

The General Assembly,

Recalling its resolution 2390 (XXIII) of 25 November 1968, by which the membership of the Committee on Contributions was increased from ten to twelve,

Recalling its resolution 2758 (XXVI) of 25 October 1971 on the restoration of the lawful rights of the People's Republic of China in the United Nations,

1. *Decides* to increase the membership of the Committee on Contributions from twelve to thirteen;

2. *Decides* to amend, with effect from 1 January 1973, rule 160 of its rules of procedure to read as follows:

⁸ *Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7C (A/8707/Add.3).*

⁹ A/8810, para. 22.

¹⁰ *Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7D (A/8707/Add.4).*

¹¹ A/8810, para. 24.

¹² *Official Records of the General Assembly, Twenty-seventh Session, Supplement No. 7E (A/8707/Add.5).*

¹³ A/8810, paras. 26 and 27.

"Rule 160

"The General Assembly shall appoint an expert Committee on Contributions consisting of thirteen members."

*2081st plenary meeting
9 November 1972*

2924 (XXVII). Joint Inspection Unit

A

REPORT OF THE JOINT INSPECTION UNIT

The General Assembly

Takes note with appreciation of the report of the Joint Inspection Unit on its activities covering the period from 1 July 1971 to 30 June 1972,¹⁴ as transmitted by the Secretary-General.

*2088th plenary meeting
24 November 1972*

B

CONTINUATION OF THE JOINT INSPECTION UNIT

The General Assembly,

Recalling its resolutions 2150 (XXI) of 4 November 1966, 2360 (XXII) of 19 December 1967 and 2735 A (XXV) of 17 December 1970 relating to the Joint Inspection Unit,

Having considered the views submitted in response to resolution 2735 A (XXV) on the future of the Joint Inspection Unit,¹⁵

Bearing in mind the report submitted by the Secretary-General¹⁶ in compliance with General Assembly resolution 2537 B (XXIV) of 11 December 1969 on the machinery of the United Nations system for administrative and budgetary control, investigation and co-ordination,

Noting the concern expressed by the Secretary-General¹⁷ and the Advisory Committee on Administrative and Budgetary Questions,¹⁸ as well as the views stated in the Fifth Committee about the need to avoid a duplication of effort and a waste of resources in the activities of the bodies and organs comprising that machinery,

Aware of the need to re-examine and eventually restructure that machinery with a view to improving and streamlining it in the interests of economy and greater efficiency,

Recognizing that the question of the Joint Inspection Unit should be considered in the context of the re-examination mentioned above and its conclusions,

1. *Decides* that the Joint Inspection Unit should continue in being for a further period of four years beyond 31 December 1973;

2. *Decides* to review, at its thirty-first session, the machinery of the United Nations and of its system

¹⁴ A/C.5/1433.

¹⁵ A/8835 and Corr.1; A/C.5/1432, A/C.5/1434, A/C.5/1437 and A/C.5/1438.

¹⁶ A/7938.

¹⁷ See *Official Records of the General Assembly, Twenty-fourth Session, Annexes*, agenda item 74, document A/C.5/1233.

¹⁸ *Ibid.*, *Twenty-fourth Session, Supplement No. 8 (A/7608 and Corr.1)*, para. 80.