## APPENDIX XXIII

## BUDGETARY AND FINANCIAL RELATIONS

## Resolution of the Assembly, December 14, 1946

The General Assembly.

Considering paragraph 3 of Article 17 of the Charter of the United

Nations providing that:

The Assembly shall consider and approve any financial and budgetary arrangements with specialized agencies referred to in Article 57 and shall examine the administrative budget of such specialized agencies with a view to making recommendations to the agencies concerned:

Considering the views expressed by the various delegations at the twenty-seventh meeting of the Fifth Committee that a system of close budgetary and financial relationships between the United Nations and the specialized agencies is desirable for giving effect to the provisions of the Charter:

Requests the Secretary-General, in consultation with the Advisory Committee on Administrative and Budgetary Questions:

1. To continue exploratory discussions with the specialized agencies and to report and make recommendations to the next regular session of

the General Assembly;

2. To append, if possible, to the United Nations budget for 1948, in the form of informative annexes, the budgets or proposed budgets of the specialized agencies for 1948 with a view to presenting to the General Assembly a comprehensive estimate of expenditures of the United Nations and specialized agencies:

3. To explore possible arrangements by which the budgets of the several specialized agencies might be presented to the General Assembly for

4. To develop, at the earliest possible date, in accordance with the approval; budgetary and financial provisions of the agreements with the specialized agencies, arrangements for common fiscal controls and common budgetary, administrative and financial practices.