

Resolution No.	Title	Item	Date of adoption	Page
38/237	Unforeseen and extraordinary expenses for the biennium 1984-1985 (A/38/760) .....	109	20 December 1983	260
38/238	Working Capital Fund for the biennium 1984-1985 (A/38/760) .....	109	20 December 1983	260
38/239	Pension scheme for the members of the International Court of Justice (A/38/760) .....	109	20 December 1983	261

### 38/30. Financial reports and audited financial statements and reports of the Board of Auditors

*The General Assembly,*

Having considered the financial reports and audited financial statements for the year ended 31 December 1982 of the United Nations Development Programme,<sup>2</sup> the United Nations Children's Fund,<sup>3</sup> the United Nations Relief and Works Agency for Palestine Refugees in the Near East,<sup>4</sup> the United Nations Institute for Training and Research,<sup>5</sup> the voluntary funds administered by the United Nations High Commissioner for Refugees<sup>6</sup> and the United Nations Fund for Population Activities,<sup>7</sup> the audit opinions of the Board of Auditors<sup>8</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>9</sup>

Taking into account the views expressed by delegations during the debate in the Fifth Committee,<sup>10</sup>

1. *Accepts* the financial reports and audited financial statements and the audit opinions of the Board of Auditors;

2. *Concurs* with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;

3. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to give greater attention to areas regarding which they have made observations and comments, including the problems relating to the use of experts and consultants, where appropriate;

4. *Requests* the executive heads of the organizations and programmes concerned within the United Nations system to take such remedial action in areas falling within their competence as may be required by the observations and comments made by the Board of Auditors in its reports;

5. *Invites* the governing bodies of the organizations concerned to consider each year at their regular sessions the remedial action taken by the respective executive heads in response to the observations and comments made by the Board of Auditors in its reports.

71st plenary meeting  
25 November 1983

<sup>2</sup> Official Records of the General Assembly, Thirty-eighth Session, Supplement No. 5A (A/38/5/Add.1).

<sup>3</sup> Ibid., Supplement No. 5B (A/38/5/Add.2).

<sup>4</sup> Ibid., Supplement No. 5C (A/38/5/Add.3 and Corr.1).

<sup>5</sup> Ibid., Supplement No. 5D (A/38/5/Add.4 and Corr.1).

<sup>6</sup> Ibid., Supplement No. 5E (A/38/5/Add.5).

<sup>7</sup> Ibid., Supplement No. 5G (A/38/5/Add.7).

<sup>8</sup> Ibid., Supplement No. 5I (A/38/5/Add.1), sect. IV; *ibid.*, Supplement No. 5B (A/38/5/Add.2), sect. III; *ibid.*, Supplement No. 5C (A/38/5/Add.3 and Corr.1), sect. II; *ibid.*, Supplement No. 5D (A/38/5/Add.4 and Corr.1), sect. III; *ibid.*, Supplement No. 5E (A/38/5/Add.5), sect. II; and *ibid.*, Supplement No. 5G (A/38/5/Add.7), sect. IV.

### 38/31. Administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

*The General Assembly*

1. *Notes with appreciation* the report of the Advisory Committee on Administrative and Budgetary Questions on the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency;<sup>11</sup>

2. *Refers* to the organizations concerned the report of the Advisory Committee as well as the comments and observations made in the course of its consideration in the Fifth Committee;<sup>12</sup>

3. *Transmits* the report of the Advisory Committee to the Board of Auditors, the Panel of External Auditors, the Committee for Programme and Co-ordination and the Joint Inspection Unit for their information;

4. *Invites* the Advisory Committee to continue, in odd-numbered years, to conduct special studies and report thereon, as necessary, in accordance with the provisions of paragraph 5 (b) of General Assembly resolution 36/229 of 18 December 1981.

71st plenary meeting  
25 November 1983

### 38/32. Pattern of conferences

#### A

#### REPORT OF THE COMMITTEE ON CONFERENCES

*The General Assembly,*

Having considered the report of the Committee on Conferences,<sup>13</sup>

1. *Takes note with appreciation* of the report of the Committee on Conferences;

2. *Approves* the calendar of conferences and meetings of the United Nations for 1984-1985 as submitted by the Committee on Conferences,<sup>14</sup> subject to any amendments as a result of subsequent decisions taken by the General Assembly at its thirty-eighth session;

3. *Requests* the Secretary-General to take all appropriate measures with a view to achieving maximum efficiency and effectiveness in the use of conference resources when

<sup>9</sup> A/38/433.

<sup>10</sup> See Official Records of the General Assembly, Thirty-eighth Session, Fifth Committee, 5th-8th meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

<sup>11</sup> A/38/515 and Corr.1.

<sup>12</sup> See Official Records of the General Assembly, Thirty-eighth Session, Fifth Committee, 24th and 33rd meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

<sup>13</sup> Ibid., Thirty-eighth Session, Supplement No. 32 (A/38/32).

<sup>14</sup> Ibid., annex II.