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FIFTH COMMITTEE
Agenda item 107

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS,
AND REPORTS OF THE BOARD OF AUDITORS

Draft resolution proposed by the Chairman

The General Assembly,

Having considered the financial reports and accounts for the year ended 31 December 1982 of the United Nations Development Programme, 1/ the United Nations Children's Fund, 2/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 3/ the United Nations Institute for Training and Research, 4/ the voluntary funds administered by the United Nations High Commissioner for Refugees 5/ and the United Nations Fund for Population Activities, 6/ the audit opinions of the Board of Auditors 7/ and the report of the Advisory Committee on Administrative and Budgetary Questions, (A/38/433),

1/ Official Records of the General Assembly, Thirty-eighth session, Supplement No. 5A (A/38/5/Add.1).

2/ Ibid., Supplement No. 5B (A/38/5/Add.2).

3/ Ibid., Supplement No. 5C (A/38/5/Add.3).

4/ Ibid., Supplement No. 5D (A/38/5/Add.4).

5/ Ibid., Supplement No. 5E (A/38/5/Add.5).

6/ Ibid., Supplement No. 5G (A/38/5/Add.7).

7/ Ibid., Supplement Nos. 5A to 5G (A/38/5/Add.1-5 and Add.7).

Taking into account the views expressed by delegations during the debate in the Fifth Committee,

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