

Resolution No	Title	Item	Date of adoption	Page
37/242	Special review of the ongoing work programme of the United Nations (A/37/790) . . . . .	103	21 December 1982	258
37/243	Programme budget for the biennium 1982-1983 (A/37/790)			
	A. Revised budget appropriations for the biennium 1982-1983 . . . . .	103	21 December 1982	258
	B. Revised income estimates for the biennium 1982-1983 . . . . .	103	21 December 1982	260
	C. Financing of appropriations for the year 1983 . . . . .	103	21 December 1982	260

### 37/12. Financial reports and accounts, and reports of the Board of Auditors

#### *The General Assembly,*

Having considered the financial reports and accounts for the financial period ended 31 December 1981 of the United Nations,<sup>2</sup> the United Nations Development Programme,<sup>3</sup> the United Nations Children's Fund,<sup>4</sup> the United Nations Relief and Works Agency for Palestine Refugees in the Near East,<sup>5</sup> the United Nations Institute for Training and Research,<sup>6</sup> the voluntary funds administered by the United Nations High Commissioner for Refugees,<sup>7</sup> the Fund of the United Nations Environment Programme,<sup>8</sup> the United Nations Fund for Population Activities<sup>9</sup> and the United Nations Habitat and Human Settlements Foundation,<sup>10</sup> the audit opinions of the Board of Auditors<sup>11</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>12</sup>

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

1. *Accepts* the financial reports and accounts and endorses with appreciation 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 Secretary-General to take necessary and effective steps further to strengthen financial discipline in all departments of the Secretariat and to remove the shortcomings referred to in the reports of the Board of Auditors<sup>13</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions;
5. *Further requests* the executive heads of the organizations and programmes concerned to take such remedial action in areas falling within their competence as may be

<sup>2</sup> *Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 5 (A/37/5)*, vol. I, sects. I and IV; vol. II, sects. I and IV; and vol. III, sects. I and IV.

<sup>3</sup> *Ibid.*, Supplement No. 5A (A/37/5/Add.1 and Corr.1), sects. I and V.

<sup>4</sup> *Ibid.*, Supplement No. 5B (A/37/5/Add.2), sects. I and V.

<sup>5</sup> *Ibid.*, Supplement No. 5C (A/37/5/Add.3), sects. III-V.

<sup>6</sup> *Ibid.*, Supplement No. 5D (A/37/5/Add.4), sects. I and IV.

<sup>7</sup> *Ibid.*, Supplement No. 5E (A/37/5/Add.5), sect. III.

<sup>8</sup> *Ibid.*, Supplement No. 5F (A/37/5/Add.6), sects. I and IV.

<sup>9</sup> *Ibid.*, Supplement No. 5G (A/37/5/Add.7 and Corr.1), sects. I and V.

<sup>10</sup> *Ibid.*, Supplement No. 5H (A/37/5/Add.8), sects. I and IV.

<sup>11</sup> *Ibid.*, Supplement No. 5 (A/37/5), vol. I, sect. III; vol. II, sect. III; and vol. III, sect. III; *ibid.*, Supplement No. 5A (A/37/5/Add.1 and Corr.1), sect. III; *ibid.*, Supplement No. 5B (A/37/5/Add.2), sect. III; *ibid.*, Supplement No. 5C (A/37/5/Add.3), sect. II; *ibid.*, Supplement No. 5D (A/37/5/Add.4), sect. III; *ibid.*, Supplement No. 5E (A/37/5/Add.5) sect. II; *ibid.*, Supplement No. 5F (A/37/5/Add.6), sect. III; *ibid.*, Supplement No. 5G (A/37/5/Add.7 and Corr.1), sect. III; and *ibid.*, Supplement No. 5H (A/37/5/Add.8), sect. III.

<sup>12</sup> A/37/443 and Corr.1.

<sup>13</sup> *Official Records of the General Assembly, Thirty-seventh Session, Supplement No. 5 (A/37/5)*, vol. I, sect. II; vol. II, sect. II; and vol. III, sect. II.

required by the comments and observations made by the Board of Auditors in its reports.<sup>14</sup>

*69th plenary meeting  
16 November 1982*

### 37/13. Financial emergency of the United Nations

#### *The General Assembly,*

Having considered the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>15</sup> and the statement adopted by the Administrative Committee on Co-ordination on 3 November 1982,<sup>16</sup>

Recalling its resolutions 3049 A (XXVII) of 19 December 1972, 3538 (XXX) of 17 December 1975, 32/104 of 14 December 1977, 35/113 of 10 December 1980 and 36/116 B of 10 December 1981,

Noting with concern that the short-term deficit of the Organization is expected to exceed \$300 million as at 31 December 1982,

Noting with deep regret that, in spite of repeated appeals to Member States, delays and partial payment of assessed contributions have aggravated the already serious cash-flow problems of the Organization,

Considering the possibility that for many Member States administrative considerations, including a lack of synchronization of the national fiscal year with that of the Organization, may be responsible for the delay in the payment of assessed contributions,

1. *Reaffirms* its commitment to seek a comprehensive and lasting solution to the financial problems of the United Nations, based on the principle of collective financial responsibility of Member States;
2. *Renews its appeal* to all Member States to make their best efforts to overcome constraints to the prompt payment early each year of full assessed contributions and of advances to the Working Capital Fund;
3. *Expresses its appreciation* to all Member States which pay their assessed contributions in full within thirty days of the receipt of the Secretary-General's request, in accordance with regulation 5.4 of the Financial Regulations of the United Nations;
4. *Requests* the Secretary-General, in addition to his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of assessed contributions,

<sup>14</sup> *Ibid.*, Supplement No. 5 (A/37/5), vol. I, sect. II; vol. II, sect. II; and vol. III, sect. II; *ibid.*, Supplement No. 5A (A/37/5/Add.1 and Corr.1), sect. II; *ibid.*, Supplement No. 5B (A/37/5/Add.2), sect. II; *ibid.*, Supplement No. 5C (A/37/5/Add.3), sect. I; *ibid.*, Supplement No. 5D (A/37/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/37/5/Add.5), sect. I; *ibid.*, Supplement No. 5F (A/37/5/Add.6), sect. II; *ibid.*, Supplement No. 5G (A/37/5/Add.7 and Corr.1), sect. II; and *ibid.*, Supplement No. 5H (A/37/5/Add.8), sect. II.

<sup>15</sup> A/C.5/37/15 and Corr.1.

<sup>16</sup> See A/C.5/37/30.