Ш

Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$3,047,000 gross (\$2,989,083 net) per month for the period from 1 June to 30 November 1986, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 576 (1985), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution:

IV

- 1. Stresses the need for voluntary contributions to the United Nations Disengagement Observer Force, both in cash and in the form of services and supplies acceptable to the Secretary-General;
- 2. Requests the Secretary-General to take all necessary action to ensure that the United Nations Disengagement Observer Force is conducted with a maximum of efficiency and economy.

99th plenary meeting 2 December 1985

В

The General Assembly,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General,² and referring to paragraph 5 of the report of the Advisory Committee on Administrative and Budgetary Questions,

Mindful of the fact that it is essential to provide the United Nations Disengagement Observer Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Concerned that the Secretary-General is continuing to face growing difficulties in meeting the obligations of the Forces on a current basis, particularly those due to the Governments of troop-contributing States,

Recalling its resolutions 33/13 E of 14 December 1978. 34/7 D of 17 December 1979, 35/45 B of 1 December 1980, 36/66 B of 30 November 1981, 37/38 B of 30 November 1982, 38/35 B of 1 December 1983 and 39/28 B of 30 November 1984,

Recognizing that, in consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Forces,

Concerned that the application of the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations would aggravate the already difficult financial situation of the Forces.

⁴ Official Records of the General Assembly, Fortieth Session, Supplement o. 5A (A/40/5/Add.1), sects. I and VI. No. 5A (A/40/5/Add.1), sects. 1 and VI.

5 Ibid., Supplement No. 5B (A/40/5/Add.2), part one, sects. 1 and V.

5 (A/40/5/Add.3), sects. 1 and VI.

Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of \$3,250,131, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into the account referred to in the operative part of General Assembly resolution 33/13 E and held in suspense until a further decision is taken by the Assembly.

> 99th plenary meeting 2 December 1985

40/238. 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 period ended 31 December 1984 of the United Nations Development Programme,4 the United Nations Children's Fund,5 the United Nations Relief and Works Agency for Palestine Refugees in the Near East,6 the United Nations Institute for Training and Research, the voluntary funds administered by the United Nations High Commissioner for Refugees,8 the United Nations Fund for Population Activities9 and the United Nations Industrial Development Fund, 10 the audit opinions of the Board of Auditors¹¹ and the report of the Advisory Committee on Administrative and Budgetary Questions, 12

Taking into account the views expressed by delegations during the debate in the Fifth Committee, 13 particularly in support of measures for the efficient and sound financial management and control of the United Nations family of organizations,

- 1. Accepts the financial reports and audited financial statements and the audit opinions of the Board of Audit-
- 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 pay close attention to the efficiency of the financial procedures and controls, the accounting system and related administrative and management areas in accordance with regulation 12.5 of the Financial Regulations of the United Nations;
- 4. Requests the Board of Auditors to submit to the General Assembly in future, in a separate, concise document, a synthesis of the main observations of common interest as related to paragraph 3 above;
- Also requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to keep under review the financial reserves held by United Nations organizations reported on to the General Assembly and to report to the Assembly accordingly:
- 6. Further 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

<sup>Ibid., Supplement No. 5C (A/40/5/Add.3), sects. I and VI.
Ibid., Supplement No. 5D (A/40/5/Add.4), sects. I and VI.
Ibid., Supplement No. 5E (A/40/5/Add.5), sect. III.
Ibid., Supplement No. 5G (A/40/5/Add.7), sects. I and VI.
Ibid., Supplement No. 5G (A/40/5/Add.7), sects. I and VI.</sup>

¹⁰ Ibid., Supplement No. 51 (A/40/5/Add.9), sects. I and V

¹¹ Ibid., Supplement No. 5.A (A/40/5/Add.1), sect. IV; ibid., Supplement No. 5B (A/40/5/Add.2), part one, sect. III; ibid., Supplement No. 5C (A/40/5/Add.3), sect. IV; ibid., Supplement No. 5D (A/40/5/Add.4), sect. IV; ibid., Supplement No. 5E (A/40/5/Add.5), sect. II; ibid., Supplement No. 5G (A/40/5/Add.7), sect. IV; and ibid., Supplement No. 51 (A/40/5/Add.9), sect. IV. 12 A/40/635.

¹³ See Official Records of the General Assembly, Fortieth Session, Fifth Committee, 4th to 9th and 14th meetings.

observations and comments made by the Board of Auditors in its reports and to report thereon to the Board;

7. Renews its invitation to 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;

8. Further requests the Board of Auditors to include in its annual reports comments on the measures taken to comply with its previous recommendations.

121st plenary meeting 18 December 1985

40/239. Programme budget for the biennium 1984-1985

A

FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1984-1985

The General Assembly

Resolves that for the biennium 1984-1985:

1. The amount of \$1,611,551,200 appropriated by its resolution 39/237 A of 18 December 1984 shall be decreased by \$2,597,200 as follows:

	Amount appropriated by resolution 39/237 A	Increase or (decrease)	Final appropriation
ction		(US dollars)	
PART I. Overall policy-making, direction and co-			
ordination			20.477.007
. Overall policy-making, direction and co-ordination	<u>40 173 400</u>	(1 706 600)	38 466 800
TOTAL, PART I	40 173 400	(1 706 600)	38 466 800
PART II. Political and Security Council affairs;	manufacture and a second secon		
peace-keeping activities			
A. Political and Security Council affairs; peace-keeping			01 222 00
activities	82 267 900	(1 045 900)	81 222 000
B. Department for Disarmament Affairs	9 316 500	(36 300)	9 280 20
TOTAL, PART II	91 584 400	(1 082 200)	90 502 20
PART III. Political affairs, trusteeship and decoloni-			
zation			
3. Political affairs, trusteeship and decolonization	28 696 500	<u>(2 175 100)</u>	26 521 40
TOTAL, PART III	28 696 500	(2 175 100)	26 521 40
PART IV. Economic, social and humanitarian activ-			
ities			
4. Policy-making organs (economic and social activ-			
ities)	3 936 000	(673 800)	3 262 20
5A. Office of the Director-General for Development and		(225,000)	2.547.20
International Economic Co-operation	3 772 200	(225 900)	3 546 30
5B. Centre for Science and Technology for Development	3 995 200	126 100	4 121 30 681 40
5C. Regional Commissions Liaison Office	620 900	60 500	001 40
6. Department of International Economic and Social	50 056 800	(399 700)	49 657 10
Affairs	30 030 800	(399 700)	47 057 10
7. Department of Technical Co-operation for Develop-	18 100 400	368 900	18 469 30
ment	10 100 400	300 700	10 .0, 5
8. Office of Secretariat Services for Economic and Social Matters	3 926 600	(32 200)	3 894 40
9. Transnational corporations	9 783 500	(755 200)	9 028 30
0. Economic Commission for Europe	22 784 800	712 300	23 497 10
1. Economic and Social Commission for Asia and the			
Pacific	34 998 000	(1 076 100)	33 921 90
2. Economic Commission for Latin America and the			40.043.50
Caribbean	43 210 300	(2 267 800)	40 942 50
3. Economic Commission for Africa	46 358 100	(360 100)	45 998 00 26 929 80
4. Economic and Social Commission for Western Asia	27 302 800	(373 000)	20 929 80
5. United Nations Conference on Trade and Develop-	51 577 500	(447 100)	51 130 40
ment	7 892 300	(251 700)	7 640 6
 International Trade Centre United Nations Industrial Development Organiza- 	1 074 300	(231 700)	, 040 0
	74 323 300	4 367 900	78 691 2
tion	9 976 300	38 700	10 015 0
9. United Nations Centre for Human Settlements	, , , , , ,		
(Habitat)	8 816 900	(391 100)	8 425 8
20. International drug control	5 451 600	24 500	5 476 10