

III

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

B

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,³

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,

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,⁷ 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 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 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;

5. 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

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

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

⁶ Ibid., Supplement No. 5C (A/40/5/Add.3), sects. I and VI.

⁷ Ibid., Supplement No. 5D (A/40/5/Add.4), sects. I and VI.

⁸ Ibid., Supplement No. 5E (A/40/5/Add.5), sect. III.

⁹ Ibid., Supplement No. 5G (A/40/5/Add.7), sects. I and VI.

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

¹¹ Ibid., Supplement No. 5A (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. 5I (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:

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