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36/237	Establishment of an Information Systems Unit in the Department of International Economic and Social Affairs (A/36/845)	100	18 December 1981	228
36/238	Report of the Committee of Governmental Experts to Evaluate the Present Structure of the Secretariat in the Administrative, Finance and Personnel Areas (A/36/845)	100	18 December 1981	228
36/239	Special review of the ongoing work programme of the United Nations (A/36/845)	100	18 December 1981	229
36/240	Programme budget for the biennium 1982-1983 (A/36/845)			
	A. Budget appropriations for the biennium 1982-1983	100	18 December 1981	229
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36/241	Unforeseen and extraordinary expenses for the biennium 1982-1983 (A/36/845)	100	18 December 1981	232
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36/243	Formulation, presentation, review and approval of programme budgets (A/36/845/Add.1)	100	19 March 1982	233

36/65. Financial reports and accounts, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and accounts for the year ended 31 December 1980 of the United Nations Development Programme,² the United Nations Children's Fund,³ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁴ the United Nations Institute for Training and Research,⁵ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁶ and the United Nations Fund for Population Activities,⁷ the audit opinions of the Board of Auditors⁸ and the report of the Advisory Committee on Administrative and Budgetary Questions,⁹

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

1. *Accepts* the financial reports and accounts 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.¹⁰

*77th plenary meeting
30 November 1981*

36/66. Financing of the United Nations Disengagement Observer Force

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The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force,¹¹ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,¹²

Bearing in mind Security Council resolutions 350 (1974) of 31 May 1974, 363 (1974) of 29 November 1974, 369 (1975) of 28 May 1975, 381 (1975) of 30 November 1975, 390 (1976) of 28 May 1976, 398 (1976) of 30 November 1976, 408 (1977) of 26 May 1977, 420 (1977) of 30 November 1977, 429 (1978) of 31 May 1978, 441 (1978) of 30 November 1978, 449 (1979) of 30 May 1979, 456 (1979) of 30 November 1979, 470 (1980) of 30 May 1980, 481 (1980) of 26 November 1980, 485 (1981) of 22 May 1981 and 493 (1981) of 23 November 1981,

Recalling its resolutions 3101 (XXVIII) of 11 December 1973, 3211 B (XXIX) of 29 November 1974, 3374 C (XXX) of 2 December 1975, 31/5 D of 22 December 1976, 32/4 C of 2 December 1977, 33/13 D of 8 December 1978, 34/7 C of 3 December 1979, 35/44 of 1 December 1980 and 35/45 A of 1 December 1980,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations,

² Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sects. I and IV.

³ Ibid., Supplement No. 5B (A/36/5/Add.2), part one, sects. I and V, and part two, sect. II.

⁴ Ibid., Supplement No. 5C (A/36/5/Add.3), sects. III–V.

⁵ Ibid., Supplement No. 5D (A/36/5/Add.4), sects. I and IV.

⁶ Ibid., Supplement No. 5E (A/36/5/Add.5), sect. III.

⁷ Ibid., Supplement No. 5G (A/36/5/Add.7), sects. I and IV.

⁸ Ibid., Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. III; *ibid.*, Supplement No. 5B (A/36/5/Add.2), part one, sect. III; *ibid.*, Supplement No. 5C (A/36/5/Add.3), sect. II; *ibid.*, Supplement No. 5D (A/36/5/Add.4), sect. III; *ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. II; and *ibid.*, Supplement No. 5G (A/36/5/Add.7), sect. III.

⁹ A/36/480.

¹⁰ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. II; *ibid.*, Supplement No. 5B (A/36/5/Add.2), part one, sect. II; *ibid.*, Supplement No. 5C (A/36/5/Add.3), sect. I; *ibid.*, Supplement No. 5D (A/36/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. I; and *ibid.*, Supplement No. 5G (A/36/5/Add.7), sect. II.

¹¹ A/36/600 and Corr.1.

¹² A/36/704.