

### 33/10. Financial reports and accounts, and reports of the Board of Auditors

#### *The General Assembly,*

Having considered the reports and accounts for the financial period ended 31 December 1977 of the United Nations,<sup>2</sup> of the International Trade Centre,<sup>3</sup> of the United Nations University,<sup>4</sup> of the United Nations Development Programme,<sup>5</sup> of the United Nations Children's Fund,<sup>6</sup> of the United Nations Institute for Training and Research,<sup>7</sup> of the voluntary funds administered by the United Nations High Commissioner for Refugees,<sup>8</sup> of the Fund of the United Nations Environment Programme,<sup>9</sup> of the United Nations Fund for Population Activities<sup>10</sup> and of the United Nations Habitat and Human Settlements Foundation,<sup>11</sup> the audit opinions of the Board of Auditors<sup>12</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>13</sup>

1. *Accepts* the financial reports and accounts and the audit opinions of the Board of Auditors;

2. *Endorses* the observations and comments of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;

3. *Requests* the executive heads of the organizations and programmes concerned to take such remedial action as required by the comments and observations made by the Board of Auditors in its reports;<sup>14</sup>

4. *Endorses* the proposals of the Board of Auditors for improving the United Nations financial management and control systems, especially the proposal for strengthening the role of the Controller so as to enable him to provide functional leadership, guidance and central direction of all United Nations financial functions, including the development of a comprehensive financial manual setting out the financial management and control policies, responsibilities and procedures of the United Nations;

5. *Calls upon* the Secretary-General to proceed as quickly as possible to implement these proposals and to report to the General Assembly at its thirty-fourth

<sup>2</sup> *Official Records of the General Assembly, Thirty-third Session, Supplement No. 5 (A/33/5)*, vol. I, sects. I and III, and vol. II.

<sup>3</sup> *Ibid.*, vol. III, sects. I and III.

<sup>4</sup> *Ibid.*, vol. IV, sects. I and III.

<sup>5</sup> *Ibid.*, Supplement No. 5A (A/33/5/Add.1), sects. I and III.

<sup>6</sup> *Ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sects. I and III, and part two.

<sup>7</sup> *Ibid.*, Supplement No. 5D (A/33/5/Add.4), sects. I and III.

<sup>8</sup> *Ibid.*, Supplement No. 5E (A/33/5/Add.5), sects. I and III.

<sup>9</sup> *Ibid.*, Supplement No. 5F (A/33/5/Add.6), sects. I and III.

<sup>10</sup> *Ibid.*, Supplement No. 5G (A/33/5/Add.7), sects. I and III.

<sup>11</sup> *Ibid.*, Supplement No. 5H (A/33/5/Add.8), sects. I and III.

<sup>12</sup> *Ibid.*, Supplement No. 5 (A/33/5), vol. I, sect. II; *ibid.*, vol. III, sect. II; *ibid.*, vol. IV, sect. II; *ibid.*, Supplement No. 5A (A/33/5/Add.1), sect. II; *ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sect. II; *ibid.*, Supplement No. 5D (A/33/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/33/5/Add.5), sect. II; *ibid.*, Supplement No. 5F (A/33/5/Add.6), sect. II; *ibid.*, Supplement No. 5G (A/33/5/Add.7), sect. II; and *ibid.*, Supplement No. 5H (A/33/5/Add.8), sect. II.

<sup>13</sup> A/33/171.

<sup>14</sup> *Official Records of the General Assembly, Thirty-third Session, Supplement No. 5 (A/33/5)*, vol. I, sect. IV; *ibid.*, vol. III, sect. IV; *ibid.*, vol. IV, sect. IV; *ibid.*, Supplement No. 5A (A/33/5/Add.1), sect. IV; *ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sect. IV; *ibid.*, Supplement No. 5D (A/33/5/Add.4), sect. IV; *ibid.*, Supplement No. 5E (A/33/5/Add.5), sect. IV; *ibid.*, Supplement No. 5F (A/33/5/Add.6), sect. IV; *ibid.*, Supplement No. 5G (A/33/5/Add.7), sect. IV; and *ibid.*, Supplement No. 5H (A/33/5/Add.8), sect. IV.

session on the progress made in meeting the concerns expressed by the Board of Auditors in its report;<sup>15</sup>

6. *Requests* the Board of Auditors to follow up on the implementation of its recommendations contained in its special report on the financial management and control review of the United Nations Headquarters and Office at Geneva<sup>16</sup> and to report to the General Assembly not later than at its thirty-fifth session.

44th plenary meeting  
3 November 1978

### 33/11. Scale of assessments for the apportionment of the expenses of the United Nations

#### *The General Assembly*

*Resolves* that:

1. The rates of assessment for the following States, admitted to membership in the United Nations on 20 September 1977, shall be as follows:

Member State	Percentage contribution	
	1977	1978-1979
Djibouti .....	0.02	0.01
Viet Nam .....	0.03	0.03

For 1979, these rates shall be added to the scale of assessments established under subparagraph (a) of General Assembly resolution 32/39 of 2 December 1977;

2. For 1978, Djibouti and Viet Nam shall contribute at the rate of 0.01 and 0.03 per cent, respectively;

3. For 1977, Djibouti and Viet Nam shall contribute at the rate of one ninth of 0.02 and 0.03 per cent, respectively;

4. The contributions of the two new Members for 1977 and 1978 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under General Assembly resolutions 31/5 C and D of 22 December 1976 and 32/4 B and C of 2 December 1977 for the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force, and under Assembly resolution S-8/2 of 21 April 1978 for the financing of the United Nations Interim Force in Lebanon, the contributions of those States (as determined by the group of contributors to which they may be assigned by the Assembly) shall be calculated in proportion to the calendar year;

5. The advances to the Working Capital Fund of Djibouti and Viet Nam under regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of rates of assessment of 0.01 and 0.03 per cent, respectively, to the authorized level of the Fund, such advances to be added to the Fund pending the incorporation of the new Members' rates of assessment in a 100 per cent scale;

6. Subject to rule 160 of the rules of procedure of the General Assembly, and notwithstanding the provisions of subparagraph (f) of Assembly resolution 3062 (XXVIII) of 9 November 1973:

(a) Viet Nam shall be called upon to contribute towards the 1976 expenses of those United Nations

<sup>15</sup> *Ibid.*, Supplement No. 5 (A/33/5), vol. I, sect. IV.

<sup>16</sup> *Ibid.*, annex.

activities in which it participated at the rate of one half of 0.06 per cent for the first half of 1976<sup>17</sup> and at the rate of one half of 0.02 per cent for the remainder of that year;

(b) Viet Nam shall be called upon to contribute towards the 1977 expenses of those United Nations activities in which it participated at the rate of eight ninths of 0.03 per cent.

*44th plenary meeting  
3 November 1978*

**33/12. Amendment to rule 159 of the rules of procedure of the General Assembly**

*The General Assembly*

*Decides* to amend rule 159 of its rules of procedure to read as follows:

*“Rule 159*

*“The members of the Committee on Contributions, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience and shall serve for a period of three years corresponding to three calendar years. Members shall retire by rotation and shall be eligible for reappointment. The General Assembly shall appoint the members of the Committee on Contributions at the regular session immediately preceding the expiration of the term of office of the members or, in case of vacancies, at the next session.”*

*44th plenary meeting  
3 November 1978*

**33/13. Financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force**

**A**

*The General Assembly,*

*Recalling* that the present appropriation for the United Nations Emergency Force, as provided by section I, paragraph 1, of General Assembly resolution 32/4 B of 2 December 1977, does not extend to periods beyond 24 October 1978,

*Recalling further* that the present authority of the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force, as provided by section III of General Assembly resolution 32/4 C of 2 December 1977, expires on 24 October 1978,

*Taking note* of Security Council resolution 438 (1978) of 23 October 1978, by which the Council renewed the mandate of the United Nations Emergency Force for the period from 25 October 1978 to 24 July 1979 inclusive,

*Noting further* that the present mandate of the United Nations Disengagement Observer Force, which was renewed by the Security Council in resolution 429 (1978) of 31 May 1978, continues until 30 November 1978 inclusive,

1. *Decides* to authorize the Secretary-General to enter into commitments for the United Nations Emergency Force at a rate not to exceed \$6,360,083 per month for the period from 25 October to 30 November 1978 inclusive, and for the United Nations Dis-

engagement Observer Force at a rate not to exceed \$1,607,000 per month for the period from 25 October to 30 November 1978 inclusive, in order to allow adequate time for consideration by the General Assembly of the report of the Secretary-General on the financing of the Forces;

2. *Also decides* to apportion the above-mentioned expenses among Member States in accordance with the scheme set forth in General Assembly resolutions 32/4 B and C.

*44th plenary meeting  
3 November 1978*

**B**

*The General Assembly,*

*Recalling* that the present authority of the Secretary-General to enter into commitments for the United Nations Emergency Force and for the United Nations Disengagement Observer Force, as provided by paragraph 1 of General Assembly resolution 33/13 A of 3 November 1978, expires on 30 November 1978,

*Taking note* of Security Council resolution 438 (1978) of 23 October 1978, by which the Council renewed the mandate of the United Nations Emergency Force for the period from 25 October 1978 to 24 July 1979 inclusive, and of Security Council resolution 441 (1978) of 30 November 1978, by which the Council renewed the mandate of the United Nations Disengagement Observer Force for the period from 1 December 1978 to 31 May 1979 inclusive,

1. *Decides* to authorize the Secretary-General to enter into commitments for the United Nations Emergency Force and for the United Nations Disengagement Observer Force at rates not to exceed \$1,456,000 and \$378,000, respectively, for the period from 1 to 7 December 1978 inclusive, in order to allow adequate time for consideration by the General Assembly of the report of the Secretary-General on the financing of the Forces;<sup>18</sup>

2. *Also decides* to apportion the above-mentioned expenses among Member States in accordance with the scheme set forth in General Assembly resolutions 32/4 B and C of 2 December 1977.

*68th plenary meeting  
1 December 1978*

**C**

*The General Assembly,*

*Having considered* the report of the Secretary-General on the financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force<sup>19</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>20</sup>

*Bearing in mind* Security Council resolutions 340 (1973) of 25 October 1973, 346 (1974) of 8 April 1974, 362 (1974) of 23 October 1974, 368 (1975) of 17 April 1975, 371 (1975) of 24 July 1975, 378 (1975) of 23 October 1975, 396 (1976) of 22 October 1976, 416 (1977) of 21 October 1977 and 438 (1978) of 23 October 1978,

*Recalling* its resolutions 3101 (XXVIII) of 11 December 1973, 3211 B (XXIX) of 29 November 1974, 3374 B (XXX) of 28 November 1975, 31/5 C of 22 December 1976, 32/4 B of 2 December 1977,

<sup>18</sup> A/33/373 and Corr.1.

<sup>19</sup> *Ibid.*

<sup>20</sup> A/33/391 and Corr.1.

<sup>17</sup> In respect of the former Republic of South Viet Nam.