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### 31/5. 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 II, paragraph 1, of General Assembly resolution 3374 B (XXX) of 28 November 1975, does not extend to periods beyond 24 October 1976,

*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 3374 C (XXX) of 2 December 1975, expires on 31 October 1976,

*Taking note* of Security Council resolution 396 (1976) of 22 October 1976, which renewed the mandate of the United Nations Emergency Force for the period from 25 October 1976 to 24 October 1977 inclusive,

*Noting further* that the present mandate of the United Nations Disengagement Observer Force, which was renewed by the Security Council in resolution 390 (1976) of 28 May 1976, continues until 30 November 1976 inclusive,

1. *Decides* to authorize the Secretary-General to enter into commitments for the United Nations Emergency Force at a rate not to exceed \$6,916,666 per month for the period from 25 October to 30 November 1976 inclusive, and for the United Nations Disengagement Observer Force in an amount not to exceed \$1,288,636 for the period from 1 to 30 November 1976 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 3374 B and C (XXX).

*41st plenary meeting*  
26 October 1976

## 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 31/5 A of 26 October 1976, expires on 30 November 1976,

Taking note of Security Council resolution 396 (1976) of 22 October 1976, which renewed the mandate of the United Nations Emergency Force for the period from 25 October 1976 to 24 October 1977 inclusive, and of Council resolution 398 (1976) of 30 November 1976, which renewed the mandate of the United Nations Disengagement Observer Force for the period from 1 December 1976 to 31 May 1977 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 a rate not to exceed \$6,739,205 and \$1,393,607 per month, respectively, for the period from 1 to 21 December 1976 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>2</sup>

2. *Also decides* to apportion the above-mentioned expenses among Member States in accordance with the scheme set forth in General Assembly resolutions 3374 B (XXX) of 28 November 1975 and 3374 C (XXX) of 2 December 1975.

84th plenary meeting  
1 December 1976

## 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>3</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>4</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 and 396 (1976) of 22 October 1976,

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 A of 26 October 1976 and 31/5 B of 1 December 1976,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make

<sup>2</sup> A/31/288.

<sup>3</sup> *Ibid.*

<sup>4</sup> A/31/410.

relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards peace-keeping operations involving heavy expenditures,

Bearing in mind the special responsibilities of the States permanent members of the Security Council in the financing of such operations, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963 and other resolutions of the Assembly,

## I

1. *Decides* to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of \$76,276,000 for the operation of the United Nations Emergency Force for the period from 25 October 1976 to 24 October 1977 inclusive;

2. *Decides further*, as an *ad hoc* arrangement, without prejudice to the positions of principle that may be taken by Member States in any consideration by the General Assembly of arrangements for the financing of peace-keeping operations, to apportion the amount of \$14,147,968, pertaining on a *pro rata* basis to the period from 25 October 1976 to 31 December 1976 inclusive, among Member States in the proportions determined by the scale of assessments for 1974-1976 and the amount of \$62,128,032, pertaining on a *pro rata* basis to the period from 1 January 1977 to 24 October 1977 inclusive, among Member States in the proportions determined by the scale of assessments for 1977 and, notwithstanding the provisions of paragraphs 2 of Assembly resolutions 31/5 A of 26 October 1976 and 31/5 B of 1 December 1976:

(a) To apportion an amount of \$47,082,775 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (a) of General Assembly resolution 3101 (XXVIII), of which \$8,948,590 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$38,134,185 in the proportions determined by the scale of assessments for 1977;

(b) To apportion an amount of \$27,476,768 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (b) of resolution 3101 (XXVIII) and section II, paragraph 2 (b), of resolution 3374 B (XXX), of which \$4,899,441 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$22,577,327 in the proportions determined by the scale of assessments for 1977;

(c) To apportion an amount of \$1,663,063 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (c) of resolution 3101 (XXVIII) and section II, paragraph 2 (c), of resolution 3374 B (XXX), of which \$290,033 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$1,373,030 in the proportions determined by the scale of assessments for 1977;

(d) To apportion an amount of \$53,394 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (d) of resolution 3101 (XXVIII) and section IV, paragraph 1, of resolution 3374 B (XXX), of which \$9,904 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$43,490 in the

proportions determined by the scale of assessments for 1977;

## II

1. *Stresses* the need for voluntary contributions to the United Nations Emergency 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 Emergency Force is conducted with a maximum of efficiency and economy;

## III

1. *Decides* that Cape Verde, the Comoros, Mozambique, Papua New Guinea, Sao Tome and Principe and Surinam shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that their contributions for the United Nations Emergency Force shall be calculated in accordance with the provisions of paragraph (g) of Assembly resolution 31/95 B of 14 December 1976;

2. *Decides further* that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Emergency Force until 24 October 1976 of the Members listed in paragraph 1 of the present section shall be treated as miscellaneous income to be set off against the appropriations approved in section I above.

*107th plenary meeting  
22 December 1976*

## D

### *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>5</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>6</sup>

*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 and 398 (1976) of 30 November 1976,

*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 A of 26 October 1976 and 31/5 B of 1 December 1976,

*Reaffirming* its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

*Taking into account* the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards peace-keeping operations involving heavy expenditures,

*Bearing in mind* the special responsibilities of the States permanent members of the Security Council in

<sup>5</sup> A/31/288.

<sup>6</sup> A/31/410.

the financing of such operations, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963 and other resolutions of the Assembly,

## I

1. *Recalls* that, subsequent to the renewal of the mandate of the United Nations Disengagement Observer Force beyond 31 May 1976, the amount of \$6,443,180 was apportioned as authorized under section III of General Assembly resolution 3374 C (XXX) for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 31 October 1976 inclusive, and that the financial year of the United Nations Disengagement Observer Force concludes on 24 October;

2. *Decides* to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of \$6,152,182 for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 24 October 1976 inclusive, with apportionment as authorized under section III of Assembly resolution 3374 C (XXX);

## II

1. *Decides* to appropriate to the Special Account an amount of \$9,824,086 for the operation of the United Nations Disengagement Observer Force for the period from 25 October 1976 to 31 May 1977 inclusive;

2. *Decides further*, as an *ad hoc* arrangement, without prejudice to the positions of principle that may be taken by Member States in any consideration by the General Assembly of arrangements for the financing of peace-keeping operations, to apportion the amount of \$3,026,169, pertaining on a *pro rata* basis to the period from 25 October 1976 to 31 December 1976 inclusive, among Member States in the proportions determined by the scale of assessments for 1974-1976 and the amount of \$6,797,917, pertaining on a *pro rata* basis to the period from 1 January 1977 to 31 May 1977 inclusive, among Member States in the proportions determined by the scale of assessments for 1977 and, notwithstanding the provisions of paragraphs 2 of Assembly resolutions 31/5 A of 26 October 1976 and 31/5 B of 1 December 1976:

(a) To apportion an amount of \$6,086,613 for the period from 25 October 1976 to 31 May 1977 inclusive among the Member States referred to in paragraph 2 (a) of General Assembly resolution 3101 (XXVIII), of which \$1,914,052 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$4,172,561 in the proportions determined by the scale of assessments for 1977;

(b) To apportion an amount of \$3,518,325 for the period from 25 October 1976 to 31 May 1977 inclusive among the Member States referred to in paragraph 2 (b) of resolution 3101 (XXVIII) and section II, paragraph 2 (b), of resolution 3374 C (XXX), of which \$1,047,962 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$2,470,363 in the proportions determined by the scale of assessments for 1977;

(c) To apportion an amount of \$212,271 for the period from 25 October 1976 to 31 May 1977 inclusive among the Member States referred to in paragraph 2 (c) of resolution 3101 (XXVIII) and sec-

tion II, paragraph 2 (c), of resolution 3374 C (XXX), of which \$62,037 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$150,234 in the proportions determined by the scale of assessments for 1977;

(d) To apportion an amount of \$6,877 for the period from 25 October 1976 to 31 May 1977 inclusive among the Member States referred to in paragraph 2 (d) of resolution 3101 (XXVIII) and section V, paragraph 1, of resolution 3374 C (XXX), of which \$2,118 shall be apportioned in the proportions determined by the scale of assessments for 1974-1976 and \$4,759 in the proportions determined by the scale of assessments for 1977;

### III

*Authorizes* the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$1,359,583 per month for the period from 1 June to 24 October 1977 inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 398 (1976) of 30 November 1976, 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;

### V

1. *Decides* that Cape Verde, the Comoros, Mozambique, Papua New Guinea, Sao Tome and Principe and Surinam shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that their contributions for the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of paragraph (g) of Assembly resolution 31/95 B of 14 December 1976;

2. *Decides further* that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Disengagement Observer Force until 24 October 1976 of the Members listed in paragraph 1 of the present section shall be treated as miscellaneous income to be set off against the appropriations apportioned in section II above.

*107th plenary meeting  
22 December 1976*

## 31/22. Financial reports and accounts, and reports of the Board of Auditors

### A

#### UNITED NATIONS

*The General Assembly,*

1. *Accepts* the financial report and accounts of the United Nations for the biennium 1974-1975 and the audit opinion of the Board of Auditors;<sup>7</sup>

<sup>7</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 7 (A/31/7 and Corr.1), vol. I, chaps. I-III.*

2. *Concurs* with the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;<sup>8</sup>

3. *Requests* the Secretary-General to take such remedial action as may be required by the comments made by the Board of Auditors in its report.<sup>9</sup>

*81st plenary meeting  
29 November 1976*

### B

#### INTERNATIONAL TRADE CENTRE

*The General Assembly,*

1. *Accepts* the financial reports and accounts of the International Trade Centre for the years 1974 and 1975 and the respective audit opinions of the Board of Auditors;<sup>10</sup>

2. *Concurs* with the observations of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;<sup>11</sup>

3. *Requests* the Secretary-General to take such remedial action as may be required by the comments made by the Board of Auditors in its report.<sup>12</sup>

*81st plenary meeting  
29 November 1976*

### C

#### UNITED NATIONS UNIVERSITY

*The General Assembly,*

1. *Accepts* the financial report and accounts of the United Nations University for the biennium 1974-1975 and the audit opinion of the Board of Auditors;<sup>13</sup>

2. *Concurs* with the comments of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;<sup>14</sup>

3. *Requests* the Secretary-General to take such remedial action as may be required by the comments made by the Board of Auditors in its report.<sup>15</sup>

*81st plenary meeting  
29 November 1976*

### D

#### UNITED NATIONS DEVELOPMENT PROGRAMME

*The General Assembly,*

1. *Accepts* the financial report and accounts of the United Nations Development Programme for the year ended 31 December 1975 and the audit opinion of the Board of Auditors;<sup>16</sup>

<sup>8</sup> A/31/140, paras. 3-14.

<sup>9</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 7 (A/31/7 and Corr.1), vol. I, chap. IV.*

<sup>10</sup> *Ibid.*, Supplement No. 7 (A/31/7 and Corr.2 and 3), vol. II, chaps. I-VI.

<sup>11</sup> A/31/140, paras. 15 and 16.

<sup>12</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 7 (A/31/7 and Corr.2 and 3), vol. II, chap. VII.*

<sup>13</sup> *Ibid.*, Supplement No. 7 (A/31/7), vol. III, chaps. I-III.

<sup>14</sup> A/31/140, paras. 33 and 34.

<sup>15</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 7 (A/31/7), vol. III, chap. IV.*

<sup>16</sup> *Ibid.*, Supplement No. 7A (A/31/7/Add.1), chaps. I-III.