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REPORT OF THE FIFTH COMMITTEE (PART I)  
(A/10324)

1. Mr. ABOUL GHEIT (Egypt) (*Rapporteur of the Fifth Committee*): I have the honour to introduce, on behalf of the Fifth Committee, five reports in respect of agenda items 94, 102, 103 (a) and (c) and 107.

2. Under agenda item 94, the Fifth Committee considered the financial reports and accounts for the year 1974 and the reports of the Board of Auditors, and is recommending to the Assembly for adoption the seven draft resolutions appearing in paragraph 9 of its report [A/10317], which were adopted by the Fifth Committee without objection.

3. Under agenda item 102, the Fifth Committee dealt with the scale of assessments for the apportionment of the expenses of the United Nations and the related report of the Committee on Contributions [A/10011 and Add.1 and 2]. In paragraph 14 of its report [A/10318], the Fifth Committee recommends to the General Assembly for adoption two draft resolutions, which were unanimously adopted by the Committee.

4. In paragraph 5 of its report on agenda item 103 (a) [A/10311], the Fifth Committee recommends to the General Assembly the appointment of Mr. Lucio García del Solar, Mr. Anatoly V. Grodsky, Mr. Rudolf Schmidt and Mr. David L. Stottlemeyer as members of the Advisory Committee on Administrative and Budgetary Questions for a three-year term beginning on 1 January 1976.

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*President: Mr. Gaston THORN  
(Luxembourg).*

*In the absence of the President, Mr. Grozev (Bulgaria), Vice-President, took the Chair.*

AGENDA ITEM 94

Financial reports and accounts for the year 1974 and reports of the Board of Auditors:  
(a) United Nations Development Programme;  
(b) United Nations Children's Fund;  
(c) United Nations Relief and Works Agency for Palestine Refugees in the Near East;  
(d) United Nations Institute for Training and Research;  
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REPORT OF THE FIFTH COMMITTEE (A/10317)

5. In paragraph 5 of its report on agenda item 103 (c) [A/10313], the Fifth Committee recommends to the General Assembly the appointment of the Auditor-General of Ghana as a member of the Board of Auditors for a three-year term beginning on 1 July 1976.

6. Under agenda item 107, the Fifth Committee, noting that the present authority of the Secretary-General to enter into commitments for the United Nations Emergency Force [UNEF] and the United Nations Disengagement Observer Force [UNDOF] expires on 31 October 1975, that the Security Council has extended the mandate of UNEF to 24 October 1976 and that the mandate of UNDOF continues until 30 November 1975, recommends to the General Assembly that it authorize the Secretary-General to enter into commitments not to exceed \$6,666,667 in respect of both forces for the period from 1 to 30 November 1975 inclusive, in order to allow adequate time for the consideration of the forthcoming report on the financing of the forces. The draft resolution, reflecting the recommendation of the Fifth Committee, appears in paragraph 10 of its report [A/10324].

*Pursuant to rule 66 of the rules of procedure, it was decided not to discuss the reports of the Fifth Committee.*

7. The PRESIDENT (*interpretation from Russian*): I should like to propose that delegations now refer to the report of the Fifth Committee on agenda item 94, which concerns the financial reports and accounts for the year 1974 and the reports of the Board of Auditors. The report of the Committee is to be found in document A/10317.

8. As no delegation has asked to speak in explanation of vote, we shall now take a decision on the seven draft resolutions recommended by the Fifth Committee in paragraph 9 of its report [A/10317]. I should like to remind members that in the Committee draft resolutions A to G were adopted without objection. Since the Fifth Committee adopted these draft resolutions unanimously, may I take it that the General Assembly also adopts draft resolutions A to G without objection?

*Draft resolutions A to G were adopted (resolutions 3370 A-G (XXX)).*

9. The PRESIDENT (*interpretation from Russian*): We now turn to the report of the Fifth Committee on agenda item 102, concerning the scale of assessments for the apportionment of the expenses of the United Nations. The report is contained in document A/10318.

10. As no delegation has asked to speak in explanation of vote, we shall now take a decision on the draft resolutions recommended by the Fifth Committee in paragraph 14 of its report [A/10318]. I should like to remind members that draft resolutions A and B were adopted by 97 votes to none in the Fifth Committee. Since they were adopted in the Committee without objection, may I take it that the General Assembly decides to do likewise?

*Draft resolutions A and B were adopted (resolutions 3371 A and B (XXX)).*

11. The PRESIDENT (*interpretation from Russian*): Does any member wish to speak in explanation of vote after the vote?

12. Mr. AL-BASSAM (United Arab Emirates) (*interpretation from Arabic*): With respect to the report of the Committee in document A/10318 on the scale of assessments, my delegation has no objections whatever. But we should like to explain our position, which was explained at the last session by my delegation, the delegation of Kuwait, and others, as indicated in paragraph 7 of the report as follows:

“ . . . that *per capita* income should not be the only determining factor in the establishment of a scale of assessments and that other important factors should be taken into account in establishing a scale and in evaluating a country's capacity to pay. Furthermore, such a criterion failed to take into account the impact of the inflationary price spiral and currency fluctuations on income from primary commodities of developing countries, and it often tended to camouflage economic realities, such as problems of technology, industry, infrastructure, agriculture, literacy and trade. It was also pointed out that it neither reflected the range of long-term development needs of those countries whose one source of income was depletable and non-renewable nor the actual productivity level of the economy of such countries over a long period of years. A higher *per capita* income in such cases was a temporary phenomenon and not a reflection of a country's increased capacity to pay.”

The delegation of the United Arab Emirates will submit further proposals in this connexion in due course.

13. The PRESIDENT (*interpretation from Russian*): The General Assembly will now consider the reports of the Fifth Committee on subitems (a) and (c) of agenda item 103, entitled “Appointments to fill vacancies in the membership of subsidiary organs of the General Assembly”.

14. As no delegation has asked to speak in explanation of vote, we shall now proceed to take a decision on the draft resolutions recommended by the Fifth Committee. I should like to remind members that in taking a decision on these recommendations the Fifth Committee held a secret ballot. Therefore, perhaps there is no need for a vote to be taken in the Assembly.

15. The first report under agenda item 103 relates to the vacancies in the membership of the Advisory Committee on Administrative and Budgetary Questions [A/10311]. The draft resolution recommended by the Fifth Committee appears in paragraph 5 of its report.

16. If I hear no objection, I shall take it that the General Assembly adopts the draft resolution recommended by the Fifth Committee.

*The draft resolution was adopted (resolution 3372 (XXX)).*

17. The PRESIDENT (*interpretation from Russian*): We turn now to the draft resolution dealing with a vacancy in the membership of the Board of Auditors, which appears in paragraph 5 of the Fifth Committee's report [A/10313]. May I take it that the Assembly also adopts that draft resolution?

*The draft resolution was adopted (resolution 3373 (XXX)).*

18. The PRESIDENT (*interpretation from Russian*): Lastly, we shall consider part I of the report of the Fifth Committee on agenda item 107, on the financing of UNEF and of UNDOF. The report is contained in document A/10324.

19. I shall now call on those representatives who wish to explain their vote before the vote.

20. Mr. AL-NAKKASH (Iraq): I should just like to mention one point with regard to UNEF, stemming from a matter of principle—and I repeat that. Iraq thinks, and this is a matter of principle, that the existence, as well as the mandate, of UNEF and UNDOF are not legal. We do not believe in them, as a matter of fact, and therefore Iraq will never contribute toward any kind of financial contributions or financial obligations on this matter.

21. Mr. ALKAFF (Democratic Yemen) (*interpretation from Arabic*): My country, which is committed to the provisions of the Charter of the United Nations, especially Article 43, together with other countries, has contributed to the payment of its share in the cost of UNEF and UNDOF in the past years. My country does not wish this to be interpreted in any way as an approval on its part of Security Council resolutions 242 (1967) and 338 (1973).

22. UNEF and UNDOF are of a temporary nature. However, the exploitation by some countries of these forces in their favour, and the strengthening of their political and military position in a manner that endangers the independence and sovereignty of some Member States of our Organization, have made these forces semi-continuous and placed a heavy financial burden on the United Nations.

23. The Middle East represents a vivid example of this situation. Zionism usurped Palestine, displaced its people, and then launched its aggression on the territories of three Arab countries Members of this Organization, and occupied, and has been occupying, some of the lands of these countries for eight years.

24. After the October war in 1973, UNEF was dispatched in order to effect a full withdrawal of the aggressive Zionist troops from all Arab lands which are still occupied by the Zionist troops despite the many resolutions of the United Nations and despite the fact that this occupation is a violation of the United Nations Charter. My country does not wish these Zionist forces to be used as a means of maintaining the occupation of the Arab territories and preparing for new aggression. The emergency forces in the Sinai and on the Golan Heights have entered their third year, and the cost of these forces exceeds the funds originally required, and this will no doubt affect the financial position of the developing countries.

25. We consider that the aggressor country, Israel, which still persists in its occupation, should shoulder

and bear the responsibilities arising from this occupation. The victim of the aggression cannot be asked to contribute towards bearing the burden arising from the aggression. For this reason, my country will reconsider its position as regards contributing to the cost of UNEF and UNDOF.

26. My delegation would have preferred the draft resolution to include a paragraph calling upon Israel to withdraw immediately from all occupied Arab lands, to respect the resolutions of the United Nations in this connexion and to restore to the Palestinian people their legitimate and national rights. We consider that the question dealt with by the draft resolution is not a purely material question, but also at the same time a political question. Therefore, my delegation, which did not participate in the vote on the draft resolution in document A/C.5/L.1237/Rev.1 in the Fifth Committee this morning, declares that it will not participate in the vote in the General Assembly.

27. Mr. HSING Sung-yi (China) (*interpretation from Chinese*): On the question of UNEF and UNDOF, the Chinese delegation reiterated the consistent position of the Chinese Government in the Security Council on 17 April, 24 July and 23 October 1975. In accordance with this position, the Chinese delegation is opposed to including expenses of UNEF and UNDOF as a United Nations expenditure, nor will it undertake any obligation relating to it.

28. Therefore, the Chinese delegation will not participate in the voting on the draft resolution in document A/10324.

29. Mr. MOJA (Albania): I should like to place on record that for the reasons we have already explained in the Fifth Committee,<sup>1</sup> when this question was considered, the Albanian delegation will vote against the draft resolution on UNEF recommended for approval by the General Assembly in the report of that Committee in document A/10324.

30. The PRESIDENT (*interpretation from Russian*): We shall now proceed to a vote on the draft resolution recommended by the Fifth Committee in paragraph 10 of its report [A/10324].

*The draft resolution was adopted by 100 votes to 3, with 2 abstentions (resolution 3374 A (XXX)).<sup>2</sup>*

*The meeting rose at 4.40 p.m.*

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#### NOTES

<sup>1</sup> See *Official Records of the General Assembly, Thirtieth Session, Fifth Committee*, 1725th meeting.

<sup>2</sup> Resolution 3374 B (XXX) was subsequently adopted at the 2420th meeting on 28 November 1975 and resolution 3374 C (XXX) at the 2423rd meeting on 2 December 1975.