

programme support costs and administrative costs of the Fund and for transfers to and from reserves.

3. The Board shall approve the programme of the Fund and shall exercise effective control over its constituent activities, apportioning the resources available, taking into account the estimates of the Executive Director, for such activities. The Board shall authorize the necessary allocation of funds to cover the following main categories:

- (a) Expenditure on programme activities;
- (b) Contingency margin for expenditure on projects to meet emergency needs;
- (c) Allocations, if any, to other units of the United Nations, the specialized agencies and the International Atomic Energy Agency.

4. The Board shall approve projects within the resources as apportioned for programme activities of the Fund and shall allocate funds for such projects accordingly. The Board may delegate this authority to the Executive Director, within limits and in such categories as it may establish.

#### IV. FINANCIAL ARRANGEMENTS

1. The Fund shall be financed by voluntary contributions, which may be accepted from Governments, intergovernmental and non-governmental organizations and other non-governmental sources, in currencies chosen by contributors, for purposes consistent with those of the Fund. The available resources placed under the authority of the United Nations Industrial Development Organization from voluntary contributions will be integrated and become part of the Fund. Voluntary contributions by Governments may be made, at their option:

- (a) By pledges on an annual basis or for a number of years;
- (b) In accordance with regulations 7.2 and 7.3 of the Financial Regulations of the United Nations;
- (c) By both of these methods.

Other contributions may be accepted in accordance with regulations 7.2 and 7.3 of the Financial Regulations of the United Nations.

2. The voluntary contributions shall be governed by the Financial Regulations of the United Nations except for such modification as may be approved by the General Assembly on the recommendation of the Board.

3. The Fund shall be administered in accordance with the Financial Rules of the United Nations Industrial Development Fund.

### 31/203. General procedures governing the operations of the United Nations Industrial Development Fund

#### *The General Assembly*

*Adopts* the general procedures governing the operations of the United Nations Industrial Development Fund set forth in the annex to the present resolution.

*107th plenary meeting  
22 December 1976*

#### ANNEX

#### General procedures governing the operations of the United Nations Industrial Development Fund

##### I. INTRODUCTION

The United Nations Industrial Development Fund was established by the General Assembly under resolution 31/202 of 22 December 1976. The present general procedures are formulated in pursuance of section III, paragraph 1, of the annex to that resolution, which provides that the Industrial Development Board shall formulate such general policy guidance as is necessary to govern the operations of the Fund.

#### Article 1

##### DEFINITIONS

For the purposes of these general procedures, the following definitions shall apply:

- (a) "Fund" means the United Nations Industrial Development Fund;
- (b) "Board" means the Industrial Development Board of the United Nations Industrial Development Organization;
- (c) "Government" means the Government of a State which is a Member State of the United Nations or member of a specialized agency of the United Nations or of the International Atomic Energy Agency which participates in the Fund as a donor or a recipient or both;
- (d) "The Secretary-General" means the Secretary-General of the United Nations or a member of the staff to whom he has delegated his authority or responsibility;
- (e) "The Executive Director" means the Executive Director of the United Nations Industrial Development Organization or a member of the staff to whom he has delegated his authority or responsibility;
- (f) "The Controller" means the Controller of the United Nations or his authorized delegate;
- (g) "Contribution" means any voluntary contribution to the Fund irrespective of source;
- (h) "Donor" means any Government or other organization or individual who makes a contribution to the Fund;
- (i) "Project document" means the formal document describing the purpose and plan of activities and the financial provisions of a Fund project on the basis of which that project is approved;
- (j) "Financial resources" means funds available to the Fund from all sources, including but not limited to contributions, except counterpart contributions from recipient Governments;
- (k) "Counterpart contributions" means the amounts contributed to projects by recipient Governments for the cost of specific services and facilities as set out in project documents;
- (l) "Financial Rules" means the Financial Rules of the United Nations Industrial Development Fund;
- (m) "Allocation" means the authority from the Executive Director to incur commitments and make expenditures under those Rules for purposes specified in the allocation;
- (n) "Commitment" means the legal obligation to make a future expenditure from the resources of the Fund;
- (o) "Expenditure" means the disbursement of funds of the Fund by the Executive Director directly in full or partial liquidation of a commitment.

##### II. RESOURCES OF THE FUND

#### Article 2

##### FINANCIAL RESOURCES

The financial resources of the Fund shall be derived from voluntary contributions and other sources as defined in the Financial Rules.

#### Article 3

##### PLEDGES

- 1. Governments may pledge contributions to the Fund at any time.
- 2. Contributions may be pledged either on an annual basis or for a number of years. Whenever possible, Governments are urged to pledge their contributions for a number of years. While Governments may pledge contributions to the Fund at any time, they are urged to do so on the occasion of the pledging conference.

3. At the request of the Board, the Secretary-General shall convene a pledging conference at which Governments may announce their contributions to the Fund.

*Article 4*

MANAGEMENT OF RESOURCES

The resources of the Fund shall be acquired, authorized, administered, used and disposed of in conformity with the Financial Rules.

*Article 5*

SUBACCOUNTS

Within the framework of the Fund, subaccounts may be established by the Executive Director for specified purposes consistent with the policies, aims and activities of the Fund, in accordance with regulation 7.3 of the Financial Regulations of the United Nations. The purpose and limits of each subaccount shall be clearly defined. The Financial Rules shall apply to any subaccount established under the present article.

III. APPROVAL AND IMPLEMENTATION  
OF THE PROGRAMME OF THE FUND

*Article 6*

RESPONSIBILITIES OF THE BOARD AND OF  
THE EXECUTIVE DIRECTOR

1. The Board shall provide general policy guidance with a view to ensuring that the resources of the Fund are employed with maximum efficiency and effectiveness in pursuance of the purposes of the Fund.

2. The Executive Director shall submit to the Board each year the programme of the Fund for the following year. This programme shall be developed subject to such guidance as may have been provided by the Board. The programme activities shall be submitted in sufficient detail and shall include estimates of expenditure according to types of activity.

3. In submitting his programme proposals, the Executive Director shall:

(a) Provide estimates of the anticipated resources of the Fund;

(b) Propose the sums to be transferred to or from reserves;

(c) Specify the amounts to be set aside for programme support and administrative costs;

(d) State the resources consequently estimated to be available to finance projects.

4. The formulation of the programme shall be so undertaken as to provide a margin of flexibility in the final choice of projects to be implemented in a given financial year.

5. The programme submission shall be accompanied by a plan containing estimates of future resources and their proposed apportionment. This plan shall cover two years, that of the programme and the following year.

6. The Board shall approve the programme and authorize the allocation of funds in the manner prescribed in section III, paragraph 3, of the annex to General Assembly resolution 31/202.

7. The Board shall exercise effective control over the constituent activities of the Fund. To this end, it shall ensure that systematic evaluations are undertaken of individual projects and of the programme of the Fund.

8. The secretariat of the United Nations Industrial Development Organization shall formulate on a continuous basis such projects as are necessary to accomplish the programme activities of the Fund approved by the Board within the limits of the resources available to the Fund.

9. Any Government seeking assistance from the Fund shall submit a request in writing to the Executive Director providing detailed information on the kind of assistance re-

quired, the objectives it hopes to achieve and the services and facilities it expects to be able to contribute. Such Government shall provide a time-table and shall identify the governmental entities responsible for the project.

10. In respect of each project, the secretariat of the United Nations Industrial Development Organization shall prepare a project document for approval in accordance with section III, paragraph 4, of the annex to resolution 31/202. The objectives which a project is designed to achieve shall be identified therein, as shall be the follow-up action expected to be taken consequent on the completion of the project. The establishment of a basis for such follow-up action may in appropriate cases be a suitable objective for a project.

11. The project document shall:

(a) Describe all financial, technical, managerial and other resources required for the successful implementation of the project;

(b) Include a work plan and any special arrangements applicable to the execution of the project;

(c) Contain a budget estimate showing the financial implications of the project in its entirety and including a statement, where applicable, of the counterpart contribution to be made by a recipient Government, as well as its amount, timing and form.

If the project is expected to be implemented during more than one financial year, separate estimates shall be prepared for each such period.

12. Following approval, project documents shall be signed by representatives of the recipient Government, where required, and of the Executive Director. The approved documents, including the budget estimates and work plans, shall be the basis of allocating funds for the activities concerned.

13. Programme support and administrative services for the implementation of projects of the programme of the Fund shall be provided by the various units of the secretariat of the United Nations Industrial Development Organization as appropriate. Reimbursement for such services from resources of the Fund shall be at the rate of reimbursement to executing agencies currently applied by the United Nations Development Programme.

14. The Executive Director shall submit annual and, where appropriate, special reports to the Board on the implementation of the programme of the Fund, in all its aspects and with emphasis on the concept of performance reporting.

**31/204. Emoluments of the members of the  
International Court of Justice**

*The General Assembly,*

*Recalling* its decision in resolution 3537 B (XXX) of 17 December 1975 to fix the annual salary of the members of the International Court of Justice at \$US 50,000 with effect from 1 January 1976,

*Having considered* the report of the Secretary-General<sup>100</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>101</sup>

1. *Decides* that the annual salaries of members of the International Court of Justice shall next be reviewed at its thirty-fifth session and thereafter normally every five years;

2. *Decides further*, with effect from 1 January 1977, that in between such periodic reviews the members of the International Court of Justice may also receive, in addition to their annual salary as defined in Article 32,

<sup>100</sup> A/C.5/31/13.

<sup>101</sup> Official Records of the General Assembly, Thirty-first Session, Supplement No. 8 (A/31/8 and Add.1-26), document A/31/8/Add.3.