Concerned that the Secretary-General is continuing to face growing difficulties in meeting the obligations of the Forces on a current basis, particularly those due to the Governments of troop-contributing States,

Recalling its resolutions 33/13 E of 14 December 1978, 34/7 D of 17 December 1979, 35/45 B of 1 December 1980, 36/66 B of 30 November 1981, 37/38 B of 30 November 1982 and 38/35 B of 1 December 1983.

Recognizing that, in consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Forces,

Concerned that the application of the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations would aggravate the already difficult financial situation of the Forces,

Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of \$4,824,613, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 33/13 E and held in suspense until a further decision is taken by the Assembly.

> 81st plenary meeting 30 November 1984

Financial reports and audited financial state-39/66. ments and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1983 of the United Nations, 11 the United Nations Development Programme, 12 the United Nations Children's Fund, 13 the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 14 the United Nations Institute for Training and Research, 15 the voluntary funds administered by the United Nations High Commissioner for Refugees, 16 the Fund of the United Nations Environ-ment Programme, 17 the United Nations Fund for Population Activities, 18 the United Nations Habitat and Human Settlements Foundation¹⁹ and the United Nations Industrial Development Fund,²⁰ the audit opinions of the Board of Auditors²¹ and the report of the Advisory Committee on Administrative and Budgetary Questions,²

Taking into account the views expressed by delegations during the debate in the Fifth Committee,23 particularly in support of measures for the sound financial management and control of the United Nations family of organizations,

- Accepts the financial reports and audited financial statements and the audit opinions of the Board of Auditors;
- Concurs with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;
- 11 Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 5 (A/39/5 and Corr.1), vol. I, sects. I and V; vol. II, sects. I and V; and vol. III, sects. I and V. 12 Ibid., Supplement No. 5A (A/39/5/Add.1), sects. I and VI. 13 Ibid., Supplement No. 5B (A/39/5/Add.2), part one, sects. I and V. 14 Ibid., Supplement No. 5C (A/39/5/Add.3), sect. III. 15 Ibid., Supplement No. 5C (A/39/5/Add.4), sects. I and V. 16 Ibid., Supplement No. 5E (A/39/5/Add.5) and Corr.1), sect. III. 17 Ibid., Supplement No. 5F (A/39/5/Add.6), sects. I and IV. 18 Ibid., Supplement No. 5G (A/39/5/Add.8) and Corr.1), sects. I and IV. 19 Ibid., Supplement No. 5H (A/39/5/Add.8 and Corr.1), sects. I and IV. 20 Ibid., Supplement No. 5I (A/39/5/Add.9), sects. I and IV.

- 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. Further requests the executive heads of the organizations and programmes concerned within the United Nations system to take such remedial action in areas falling within their competence as may be required by the observations and comments made by the Board of Auditors in its reports;
- 5. Renews its invitation to the governing bodies of the organizations concerned to consider each year at their regular sessions the remedial action taken by the respective executive heads in response to the observations and comments made by the Board of Auditors in its reports.

98th plenary meeting 13 December 1984

39/67. Catering operation at United Nations Headquarters

The General Assembly.

Noting that, in spite of the Secretary-General's statement that the financial objective of the catering operation at United Nations Headquarters is a break-even result, deficits have occurred in the last two bienniums,

- 1. Confirms that the catering operation at United Nations Headquarters should be financially self-supporting to the extent possible;
- 2. Requests the Secretary-General to take steps to rectify the situation that is causing the deficit in the catering operation;
- 3. Requests the Secretary-General to report to the General Assembly at its fortieth session on the situation.

98th plenary meeting 13 December 1984

39/68. Pattern of conferences

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REPORT OF THE COMMITTEE ON CONFERENCES

The General Assembly,

Having considered the report of the Committee on Conferences,24

- Takes note with appreciation of the report of the Committee on Conferences;
- Approves the draft revised calendar of conferences and meetings of the United Nations for 1985 as submitted by the Committee on Conferences;25
- Authorizes the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1985 which may become necessary as a result of action and decisions taken by the General Assembly at its thirtyninth session:
- 4. Requests the Secretary-General, in the interest of maximum efficiency and cost-effectiveness, to consider organizing the conference-servicing staff at the Vienna

²¹ Ibid., Supplement No. 5 (A/39/5 and Corr.1), vol. 1, sect. III; vol. II, sect. III; and vol. III, sect. III; ibid., Supplement No. 5A (A/39/5/Add.1), sect. IV: ibid., Supplement No. 5B (A/39/5/Add.2), sect. III; ibid., Supplement No. 5C (A/39/5/Add.3), sect. III; ibid., Supplement No. 5D (A/39/5/Add.4), sect. III; ibid., Supplement No. 5E (A/39/5/Add.5 and Corr.1), sect. III; ibid., Supplement No. 5G (A/39/5/Add.7), sect. IV; ibid., Supplement No. 5G (A/39/5/Add.7), sect. IV; ibid., Supplement No. 5T (A/39/5/Add.8) and Corr.1), sect. III; and ibid., Supplement No. 5I (A/39/5/Add.9), sect. III. A/39/510.

²³ See Official Records of the General Assembly, Thirty-ninth Session, Fifth Committee, 4th-7th and 13th-16th meetings; and ibid., Fifth Committee, Sessional Fascicle, corrigendum.

24 Ibid., Thirty-ninth Session, Supplement No. 32 (A/39/32).

²⁵ Ibid., annex II.