

VIII. RESOLUTIONS ADOPTED ON THE REPORTS OF THE FIFTH COMMITTEE¹

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41/44. Financing of the United Nations Disengagement Observer Force

A

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force,² as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,³

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, 398 (1976) of 30 November 1976, 408 (1977) of 26 May 1977, 420 (1977) of 30 November 1977, 429 (1978) of 31 May 1978, 441 (1978) of 30 November 1978, 449 (1979) of 30 May 1979, 456 (1979) of 30 November 1979, 470 (1980) of 30 May 1980, 481 (1980) of 26 November 1980, 485 (1981) of 22 May 1981, 493 (1981) of 23 November 1981, 506 (1982) of 26 May 1982, 524 (1982) of 29 November 1982, 531 (1983) of 26 May 1983, 543 (1983) of 29 November 1983, 551 (1984) of 30 May 1984, 557 (1984) of 28 November 1984, 563 (1985) of 21 May 1985, 576 (1985) of 21 November 1985, 584 (1986) of 29 May 1986 and 590 (1986) of 26 November 1986,

¹ For the decisions adopted on the reports of the Fifth Committee, see sect. X.B.7.

² A/41/705.

³ A/41/820, sect. II.

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 D of 22 December 1976, 32/4 C of 2 December 1977, 33/13 D of 8 December 1978, 34/7 C of 3 December 1979, 35/44 of 1 December 1980, 35/45 A of 1 December 1980, 36/66 A of 30 November 1981, 37/38 A of 30 November 1982, 38/35 A of 1 December 1983, 39/28 A of 30 November 1984 and 40/59 A of 2 December 1985,

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 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

Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of \$18,282,000 gross (\$17,934,498 net) authorized and apportioned by section III of Assembly resolution 40/59 A for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1986, inclusive;

II

1. *Decides* to appropriate to the Special Account an amount of \$17,400,000 for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1986 to 31 May 1987, 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 \$17,400,000 among Member States in accordance with the scheme set out in Assembly resolution 3101 (XXVIII) and the provisions of section II, paragraphs 2 (b) and 2 (c), and section V, paragraph 1, of resolution 3374 C (XXX), section V, paragraph 1, of resolution 31/5 D, section V, paragraph 1, of resolution 32/4 C, section V, paragraph 1, of resolution 33/13 D, section V, paragraph 1, of resolution 34/7 C, section V, paragraph 1, of resolution 35/45 A, section V, paragraph 1, of resolution 36/66 A, section V, paragraph 1, of resolution 37/38 A and section V, paragraphs 1 and 2, of resolution 39/28 A, in the proportions determined by the scale of assessments for the years 1986, 1987 and 1988;

3. *Decides* that there shall be set off against the apportionment among Member States, as provided for in paragraph 2 above, their respective share in the estimated income of \$10,000 other than staff assessment income approved for the period from 1 December 1986 to 31 May 1987, inclusive;

4. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States,

as provided for in paragraph 2 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of \$290,000 approved for the period from 1 December 1986 to 31 May 1987, inclusive;

III

Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$2,900,000 gross (\$2,850,000 net) per month for the period from 1 June to 30 November 1987, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 590 (1986), 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.

*94th plenary meeting
3 December 1986*

B

The General Assembly,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General,² and referring to paragraph 6 of the report of the Advisory Committee on Administrative and Budgetary Questions,³

Mindful of the fact that it is essential to provide the United Nations Disengagement Observer Force with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

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, 38/35 B of 1 December 1983, 39/28 B of 30 November 1984 and 40/59 B of 2 December 1985,

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 Na-

tions shall be suspended in respect of the amount of \$1,496,703, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered into 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.

94th plenary meeting
3 December 1986

41/176. Financial reports and audited financial statements, 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 1985 of the United Nations,⁴ the United Nations Development Programme,⁵ the United Nations Children's Fund,⁶ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁷ the United Nations Institute for Training and Research,⁸ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁹ the Fund of the United Nations Environment Programme,¹⁰ the United Nations Fund for Population Activities,¹¹ the United Nations Habitat and Human Settlements Foundation¹² and the United Nations Industrial Development Fund,¹³ the audit opinions of the Board of Auditors¹⁴ and the report of the Advisory Committee on Administrative and Budgetary Questions,¹⁵

Concerned about the inadequate action taken by the executive heads of some of the organizations audited to remedy the serious financial management problems repeatedly identified by the Board of Auditors,

Also concerned about the frequently inadequate responses given by some of the executive heads to questions raised by the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions,

Taking into consideration the views expressed by delegations during the debate in the Fifth Committee on this item,¹⁶ in particular those views in support of measures to improve the efficiency, management and financial control of the United Nations organizations and programmes concerned,

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

2. *Endorses* the comments and observations of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions as contained in their respective reports;

3. *Requests* the Secretary-General and the executive heads of United Nations organizations and programmes concerned:

(a) To take without delay remedial action within their competence in response to the comments and observations of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, and to report to the General Assembly and the governing bodies of these organizations and programmes on ways of improving budgetary and accounting control;

(b) To review internal control procedures relating to the benefits and allowances received by United Nations staff members and to take the necessary measures to improve those procedures with a view to preventing waste, fraud and abuse and to report thereon, through the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-second session;

4. *Requests* the Secretary-General:

(a) To take steps to improve the accuracy of United Nations accounting information and the timeliness with which it becomes available to the Headquarters of the Organization;

(b) To undertake an investigation of the Headquarters catering and gift-shop operations and to report thereon, through the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-second session;

(c) To take the necessary steps to improve the financial management in the area of the current arrangements for the provision of travel services;

(d) To submit to competitive bidding, upon its expiration, the contract for the maintenance and operation of electrical equipment at Headquarters;

5. *Recommends* that all future reports of the Board of Auditors include separate sections which:

(a) Summarize recommendations for corrective action to be taken by the organizations and programmes concerned, with an indication of relative urgency;

(b) Report on specific measures taken by the Secretary-General and executive heads of these organizations and programmes to implement previous recommendations of the Board and comment on the efficacy of such measures and the extent to which there are recurring problems;

6. *Requests* the Advisory Committee on Administrative and Budgetary Questions to comment in its report on the progress achieved by the Secretary-General and the executive heads of organizations and programmes concerned in implementing previous recommendations of the Board of Auditors and the Advisory Committee;

7. *Requests* the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to cover in their reviews the areas relating to the adequacy and efficiency of the financial procedures and controls, the accounting system and related administrative and management areas, in accordance with regulation 12.5 of the Financial Regulations of the United Nations, and to

⁴ *Official Records of the General Assembly, Forty-first Session, Supplement No. 5 (A/41/5 and Corr.1), vol. I, sects. I and VI; vol. II, sects. I and VI; and vol. III, sects. I and VI.*

⁵ *Ibid., Supplement No. 5A (A/41/5/Add.1 and Corr.1), sects. I and VI.*

⁶ *Ibid., Supplement No. 5B (A/41/5/Add.2 and Corr.1), part one, sects. I and V.*

⁷ *Ibid., Supplement No. 5C (A/41/5/Add.3 and Corr.1), sects. I and VI.*

⁸ *Ibid., Supplement No. 5D (A/41/5/Add.4), sects. I and VI.*

⁹ *Ibid., Supplement No. 5E (A/41/5/Add.5), sect. IV.*

¹⁰ *Ibid., Supplement No. 5F (A/41/5/Add.6), sects. I and V.*

¹¹ *Ibid., Supplement No. 5G (A/41/5/Add.7), sects. I and VI.*

¹² *Ibid., Supplement No. 5H (A/41/5/Add.8), sects. I and IV.*

¹³ *Ibid., Supplement No. 5I (A/41/5/Add.9), sects. I and V.*

¹⁴ *Ibid., Supplement No. 5 (A/41/5 and Corr.1), vol. I, sect. IV; vol. II, sect. IV; and vol. III, sect. IV; ibid., Supplement No. 5A (A/41/5/Add.1 and Corr.1), sect. IV; ibid., Supplement No. 5B (A/41/5/Add.2 and Corr.1), part one, sect. III; ibid., Supplement No. 5C (A/41/5/Add.3 and Corr.1), sect. IV; ibid., Supplement No. 5D (A/41/5/Add.4), sect. IV; ibid., Supplement No. 5E (A/41/5/Add.5), sect. III; ibid., Supplement No. 5F (A/41/5/Add.6), sect. III; ibid., Supplement No. 5G (A/41/5/Add.7), sect. IV; ibid., Supplement No. 5H (A/41/5/Add.8), sect. III; and ibid., Supplement No. 5I (A/41/5/Add.9), sect. IV.*

¹⁵ A/41/632.

¹⁶ See *Official Records of the General Assembly, Forty-first Session, Fifth Committee, 4th to 8th meetings.*