

### 33/10. Financial reports and accounts, and reports of the Board of Auditors

*The General Assembly,*

Having considered the reports and accounts for the financial period ended 31 December 1977 of the United Nations,<sup>2</sup> of the International Trade Centre,<sup>3</sup> of the United Nations University,<sup>4</sup> of the United Nations Development Programme,<sup>5</sup> of the United Nations Children's Fund,<sup>6</sup> of the United Nations Institute for Training and Research,<sup>7</sup> of the voluntary funds administered by the United Nations High Commissioner for Refugees,<sup>8</sup> of the Fund of the United Nations Environment Programme,<sup>9</sup> of the United Nations Fund for Population Activities<sup>10</sup> and of the United Nations Habitat and Human Settlements Foundation,<sup>11</sup> the audit opinions of the Board of Auditors<sup>12</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>13</sup>

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

2. *Endorses* the observations and comments of the Advisory Committee on Administrative and Budgetary Questions as set forth in its report;

3. *Requests* the executive heads of the organizations and programmes concerned to take such remedial action as required by the comments and observations made by the Board of Auditors in its reports;<sup>14</sup>

4. *Endorses* the proposals of the Board of Auditors for improving the United Nations financial management and control systems, especially the proposal for strengthening the role of the Controller so as to enable him to provide functional leadership, guidance and central direction of all United Nations financial functions, including the development of a comprehensive financial manual setting out the financial management and control policies, responsibilities and procedures of the United Nations;

5. *Calls upon* the Secretary-General to proceed as quickly as possible to implement these proposals and to report to the General Assembly at its thirty-fourth

<sup>2</sup> *Official Records of the General Assembly, Thirty-third Session, Supplement No. 5 (A/33/5), vol. I, sects. I and III, and vol. II.*

<sup>3</sup> *Ibid.*, vol. III, sects. I and III.

<sup>4</sup> *Ibid.*, vol. IV, sects. I and III.

<sup>5</sup> *Ibid.*, Supplement No. 5A (A/33/5/Add.1), sects. I and III.

<sup>6</sup> *Ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sects. I and III, and part two.

<sup>7</sup> *Ibid.*, Supplement No. 5D (A/33/5/Add.4), sects. I and III.

<sup>8</sup> *Ibid.*, Supplement No. 5E (A/33/5/Add.5), sects. I and III.

<sup>9</sup> *Ibid.*, Supplement No. 5F (A/33/5/Add.6), sects. I and III.

<sup>10</sup> *Ibid.*, Supplement No. 5G (A/33/5/Add.7), sects. I and III.

<sup>11</sup> *Ibid.*, Supplement No. 5H (A/33/5/Add.8), sects. I and III.

<sup>12</sup> *Ibid.*, Supplement No. 5 (A/33/5), vol. I, sect. II; *ibid.*, vol. III, sect. II; *ibid.*, vol. IV, sect. II; *ibid.*, Supplement No. 5A (A/33/5/Add.1), sect. II; *ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sect. II; *ibid.*, Supplement No. 5D (A/33/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/33/5/Add.5), sect. II; *ibid.*, Supplement No. 5F (A/33/5/Add.6), sect. II; *ibid.*, Supplement No. 5G (A/33/5/Add.7), sect. II; and *ibid.*, Supplement No. 5H (A/33/5/Add.8), sect. II.

<sup>13</sup> A/33/171.

<sup>14</sup> *Official Records of the General Assembly, Thirty-third Session, Supplement No. 5 (A/33/5), vol. I, sect. IV; ibid.*, vol. III, sect. IV; *ibid.*, vol. IV, sect. IV; *ibid.*, Supplement No. 5A (A/33/5/Add.1), sect. IV; *ibid.*, Supplement No. 5B (A/33/5/Add.2), part one, sect. IV; *ibid.*, Supplement No. 5D (A/33/5/Add.4), sect. IV; *ibid.*, Supplement No. 5E (A/33/5/Add.5), sect. IV; *ibid.*, Supplement No. 5F (A/33/5/Add.6), sect. IV; *ibid.*, Supplement No. 5G (A/33/5/Add.7), sect. IV; and *ibid.*, Supplement No. 5H (A/33/5/Add.8), sect. IV.

session on the progress made in meeting the concerns expressed by the Board of Auditors in its report;<sup>15</sup>

6. *Requests* the Board of Auditors to follow up on the implementation of its recommendations contained in its special report on the financial management and control review of the United Nations Headquarters and Office at Geneva<sup>16</sup> and to report to the General Assembly not later than at its thirty-fifth session.

44th plenary meeting  
3 November 1978

### 33/11. Scale of assessments for the apportionment of the expenses of the United Nations

*The General Assembly*

*Resolves that:*

1. The rates of assessment for the following States, admitted to membership in the United Nations on 20 September 1977, shall be as follows:

Member State	Percentage contribution	
	1977	1978-1979
Djibouti .....	0.02	0.01
Viet Nam .....	0.03	0.03

For 1979, these rates shall be added to the scale of assessments established under subparagraph (a) of General Assembly resolution 32/39 of 2 December 1977;

2. For 1978, Djibouti and Viet Nam shall contribute at the rate of 0.01 and 0.03 per cent, respectively;

3. For 1977, Djibouti and Viet Nam shall contribute at the rate of one ninth of 0.02 and 0.03 per cent, respectively;

4. The contributions of the two new Members for 1977 and 1978 shall be applied to the same basis of assessment as for other Member States, except that in the case of appropriations approved under General Assembly resolutions 31/5 C and D of 22 December 1976 and 32/4 B and C of 2 December 1977 for the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force, and under Assembly resolution S-8/2 of 21 April 1978 for the financing of the United Nations Interim Force in Lebanon, the contributions of those States (as determined by the group of contributors to which they may be assigned by the Assembly) shall be calculated in proportion to the calendar year;

5. The advances to the Working Capital Fund of Djibouti and Viet Nam under regulation 5.8 of the Financial Regulations of the United Nations shall be calculated by the application of rates of assessment of 0.01 and 0.03 per cent, respectively, to the authorized level of the Fund, such advances to be added to the Fund pending the incorporation of the new Members' rates of assessment in a 100 per cent scale;

6. Subject to rule 160 of the rules of procedure of the General Assembly, and notwithstanding the provisions of subparagraph (f) of Assembly resolution 3062 (XXVIII) of 9 November 1973:

(a) Viet Nam shall be called upon to contribute towards the 1976 expenses of those United Nations

<sup>15</sup> *Ibid.*, Supplement No. 5 (A/33/5), vol. I, sect. IV.

<sup>16</sup> *Ibid.*, annex.