

Resolution No.	Title	Item	Date of adoption	Page
36/237	Establishment of an Information Systems Unit in the Department of International Economic and Social Affairs (A/36/845)	100	18 December 1981	228
36/238	Report of the Committee of Governmental Experts to Evaluate the Present Structure of the Secretariat in the Administrative, Finance and Personnel Areas (A/36/845)	100	18 December 1981	228
36/239	Special review of the ongoing work programme of the United Nations (A/36/845)	100	18 December 1981	229
36/240	Programme budget for the biennium 1982-1983 (A/36/845)			
	A. Budget appropriations for the biennium 1982-1983	100	18 December 1981	229
	B. Income estimates for the biennium 1982-1983	100	18 December 1981	231
	C. Financing of appropriations for the year 1982	100	18 December 1981	231
36/241	Unforeseen and extraordinary expenses for the biennium 1982-1983 (A/36/845)	100	18 December 1981	232
36/242	Working Capital Fund for the biennium 1982-1983 (A/36/845)	100	18 December 1981	232
36/243	Formulation, presentation, review and approval of programme budgets (A/36/845/Add.1)	100	19 March 1982	233

36/65. Financial reports and accounts, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and accounts for the year ended 31 December 1980 of the United Nations Development Programme,² the United Nations Children's Fund,³ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,⁴ the United Nations Institute for Training and Research,⁵ the voluntary funds administered by the United Nations High Commissioner for Refugees,⁶ and the United Nations Fund for Population Activities,⁷ the audit opinions of the Board of Auditors⁸ and the report of the Advisory Committee on Administrative and Budgetary Questions,⁹

Taking into account the views expressed by delegations during the debate in the Fifth Committee,

1. *Accepts* the financial reports and accounts and the audit opinions of the Board of Auditors;
2. *Concurs* with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;
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. *Requests* the executive heads of the organizations and programmes concerned to take such remedial action in areas falling within their competence as may be required

² Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sects. I and IV.

³ *Ibid.*, Supplement No. 5B (A/36/5/Add.2), part one, sects. I and V, and part two, sect. II.

⁴ *Ibid.*, Supplement No. 5C (A/36/5/Add.3), sects. III-V.

⁵ *Ibid.*, Supplement No. 5D (A/36/5/Add.4), sects. I and IV.

⁶ *Ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. III.

⁷ *Ibid.*, Supplement No. 5G (A/36/5/Add.7), sects. I and IV.

⁸ *Ibid.*, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. III; *ibid.*, Supplement No. 5B (A/36/5/Add.2), part one, sect. III; *ibid.*, Supplement No. 5C (A/36/5/Add.3), sect. II; *ibid.*, Supplement No. 5D (A/36/5/Add.4), sect. III; *ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. II; and *ibid.*, Supplement No. 5G (A/36/5/Add.7), sect. III.

⁹ A/36/480.

by the comments and observations made by the Board of Auditors in its reports.¹⁰

*77th plenary meeting
30 November 1981*

36/66. 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,¹¹ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,¹²

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 and 493 (1981) of 23 November 1981,

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 and 35/45 A of 1 December 1980,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations,

¹⁰ Official Records of the General Assembly, Thirty-sixth Session, Supplement No. 5A (A/36/5/Add.1 and Corr.1), sect. II; *ibid.*, Supplement No. 5B (A/36/5/Add.2), part one, sect. II; *ibid.*, Supplement No. 5C (A/36/5/Add.3), sect. I; *ibid.*, Supplement No. 5D (A/36/5/Add.4), sect. II; *ibid.*, Supplement No. 5E (A/36/5/Add.5), sect. I; and *ibid.*, Supplement No. 5G (A/36/5/Add.7), sect. II.

¹¹ A/36/600 and Corr.1.

¹² A/36/704.

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 \$14,959,248 gross (\$14,801,748 net) authorized and apportioned by section III of Assembly resolution 35/45 A for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1981, inclusive;

II

1. *Decides* to appropriate to the Special Account an amount of \$15,974,000 for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1981 to 31 May 1982, 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:

(a) To apportion an amount of \$9,315,973 for the above-mentioned six-month period among the Member States referred to in paragraph 2 (a) of General Assembly resolution 3101 (XXVIII), in the proportions determined by the scale of assessments for the years 1980, 1981 and 1982;

(b) To apportion an amount of \$6,272,080 for the above-mentioned six-month period among the Member States referred to in paragraph 2 (b) of resolution 3101 (XXVIII) and section II, paragraph 2 (b), of resolution 3374 C (XXX), in the proportions determined by the scale of assessments for the years 1980, 1981 and 1982;

(c) To apportion an amount of \$378,440 for the above-mentioned six-month period among the Member States referred to in paragraph 2 (c) of resolution 3101 (XXVIII), section II, paragraph 2 (c), of resolution 3374 C (XXX) and section V, paragraph 1, of resolution 33/13 D, in the proportions determined by the scale of assessments for the years 1980, 1981 and 1982;

(d) To apportion an amount of \$7,507 for the above-mentioned six-month period among the Member States referred to in paragraph 2 (d) of resolution 3101 (XXVIII), 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 and section V, paragraph 1, of resolution 35/45 A, in the proportions determined by the scale of assessments for the years 1980, 1981 and 1982;

3. *Decides* that there shall be set off against the apportionment among Member States, as provided 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 1981 to 31 May 1982, 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 \$179,000 approved for the period from 1 December 1981 to 31 May 1982, inclusive;

III

Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$2,662,333 gross (\$2,630,833 net) per month for the period from 1 June to 30 November 1982 inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 493 (1981), 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;

V

1. *Decides* that Saint Vincent and the Grenadines and Zimbabwe shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that their contributions to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution adopted by the Assembly at the current session regarding the scale of assessments;¹³

2. *Decides further* that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Disengagement Observer Force until 30 November 1981 of the Member States referred to in paragraph 1 of the present section shall be treated as miscellaneous income to be set off against the appropriations apportioned in section II above.

77th plenary meeting
30 November 1981

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,¹¹ and referring to paragraph 5 of the report of the Advisory Committee on Administrative and Budgetary Questions,¹²

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

¹³ See resolution 36/231 B below, paras. 1 and 4.

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 and 35/45 B of 1 December 1980,

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 \$2,694,446, 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.

*77th plenary meeting
30 November 1981*

36/116. Financial emergency of the United Nations

A

The General Assembly,

Recalling the consensus of the Special Committee on Peace-keeping Operations¹⁴ adopted by the General Assembly on 1 September 1965,¹⁵

Reaffirming the collective responsibility of Member States for the financial security of the United Nations,

1. *Notes* that the rate of assessment of China for the period from 25 October 1971 to 31 December 1973 had been established at 4 per cent and for the period 1974 to 1979 inclusive at 5.5 per cent, whereas after national income and related data became available, the rate was established at 1.62 per cent for 1980-1982;

2. *Requests* the Secretary-General to compute and transfer to a special account the balance of the assessed contributions due from China between 25 October 1971 and 31 December 1981 in respect of peace-keeping operations;

3. *Welcomes* the understanding that as from 1 January 1982 China will contribute its share of assessed expenses for the United Nations Disengagement Observer Force and the United Nations Interim Force in Lebanon;

4. *Decides*, in the light of the special circumstances, that the question of the applicability of Article 19 of the Charter of the United Nations in respect of the unpaid assessment referred to in paragraph 2 above shall not be raised.

*93rd plenary meeting
10 December 1981*

¹⁴ See *Official Records of the General Assembly, Nineteenth Session, Annexes, annex No. 21, document A/5916.*

¹⁵ *Ibid.*, Nineteenth Session, Supplement No. 15 (A/5815), p. 11.

B

The General Assembly,

Having considered the report of the Secretary-General on the analysis of the financial situation of the United Nations,¹⁶ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁷

Recalling its resolutions 3049 (XXVII) of 19 December 1972, 3538 (XXX) of 17 December 1975, 32/104 of 14 December 1977 and 35/113 of 10 December 1980,

Noting with concern the continuing increase in the short-term deficit of the Organization,

Bearing in mind that a partial or interim solution of parts of the problem could enhance the liquidity of the Organization and might facilitate the achievement of further progress towards a comprehensive settlement, which is desired by all Member States,

Concerned that delays in the payment of assessed contributions by Member States exacerbate the financial difficulties of the Organization,

Reaffirming the resolve of Member States to achieve a comprehensive and lasting solution to the financial problems of the Organization,

Convinced that in the circumstances an appropriate increase in the level of the Working Capital Fund is required to assure the Organization's ability to meet on a current basis the expenditure needs of the regular budget.

1. *Decides* to accept the recommendations of the Advisory Committee on Administrative and Budgetary Questions that:

(a) The Working Capital Fund for the biennium 1982-1983 be established in the amount of \$100 million;

(b) The provisions of regulations 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations be suspended in respect of the surpluses arising at the end of the 1980-1981 and 1982-1983 bienniums;

2. *Requests* the Secretary-General to give effect to the decision in paragraph 1 above in the formulation of the relevant draft resolutions to be submitted under the agenda item on the programme budget;

3. *Urges* all Member States to review their pattern of payment of contributions to the regular budget of the United Nations with a view to paying future contributions in good time in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

4. *Requests* the Negotiating Committee on the Financial Emergency of the United Nations to keep the financial situation of the Organization under review and to report, as appropriate, to the General Assembly at its thirty-seventh session;

5. *Further requests* the Secretary-General to submit to the General Assembly at its thirty-seventh session:

(a) A progress report on the status of the project on the issuance of the special postage stamps;

(b) Detailed information relating to the extent, rate of increase and composition of the deficit of the Organization and to voluntary contributions received from Member States and other sources;

6. *Decides* to include in the provisional agenda of its thirty-seventh session the item entitled "Financial emergency of the United Nations: report of the Negotiating Committee on the Financial Emergency of the United Nations".

*93rd plenary meeting
10 December 1981*

¹⁶ A/C.5/36/28 and Corr.1-3.

¹⁷ A/36/701.