

observations and comments made by the Board of Auditors in its reports and to report thereon to the Board;

7. *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;

8. *Further requests* the Board of Auditors to include in its annual reports comments on the measures taken to comply with its previous recommendations.

121st plenary meeting
18 December 1985

40/239. Programme budget for the biennium 1984-1985

A

FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1984-1985

The General Assembly

Resolves that for the biennium 1984-1985:

1. The amount of \$1,611,551,200 appropriated by its resolution 39/237 A of 18 December 1984 shall be decreased by \$2,597,200 as follows:

Section	Amount appropriated by resolution 39/237 A	Increase or (decrease)	Final appropriation
		(US dollars)	
PART I. Overall policy-making, direction and co-ordination			
1. Overall policy-making, direction and co-ordination	40 173 400	(1 706 600)	38 466 800
TOTAL, PART I	40 173 400	(1 706 600)	38 466 800
PART II. Political and Security Council affairs; peace-keeping activities			
2A. Political and Security Council affairs; peace-keeping activities	82 267 900	(1 045 900)	81 222 000
2B. Department for Disarmament Affairs	9 316 500	(36 300)	9 280 200
TOTAL, PART II	91 584 400	(1 082 200)	90 502 200
PART III. Political affairs, trusteeship and decolonization			
3. Political affairs, trusteeship and decolonization	28 696 500	(2 175 100)	26 521 400
TOTAL, PART III	28 696 500	(2 175 100)	26 521 400
PART IV. Economic, social and humanitarian activities			
4. Policy-making organs (economic and social activities)	3 936 000	(673 800)	3 262 200
5A. Office of the Director-General for Development and International Economic Co-operation	3 772 200	(225 900)	3 546 300
5B. Centre for Science and Technology for Development	3 995 200	126 100	4 121 300
5C. Regional Commissions Liaison Office	620 900	60 500	681 400
6. Department of International Economic and Social Affairs	50 056 800	(399 700)	49 657 100
7. Department of Technical Co-operation for Development	18 100 400	368 900	18 469 300
8. Office of Secretariat Services for Economic and Social Matters	3 926 600	(32 200)	3 894 400
9. Transnational corporations	9 783 500	(755 200)	9 028 300
10. Economic Commission for Europe	22 784 800	712 300	23 497 100
11. Economic and Social Commission for Asia and the Pacific	34 998 000	(1 076 100)	33 921 900
12. Economic Commission for Latin America and the Caribbean	43 210 300	(2 267 800)	40 942 500
13. Economic Commission for Africa	46 358 100	(360 100)	45 998 000
14. Economic and Social Commission for Western Asia	27 302 800	(373 000)	26 929 800
15. United Nations Conference on Trade and Development	51 577 500	(447 100)	51 130 400
16. International Trade Centre	7 892 300	(251 700)	7 640 600
17. United Nations Industrial Development Organization	74 323 300	4 367 900	78 691 200
18. United Nations Environment Programme	9 976 300	38 700	10 015 000
19. United Nations Centre for Human Settlements (Habitat)	8 816 900	(391 100)	8 425 800
20. International drug control	5 451 600	24 500	5 476 100

<i>Section</i>	<i>Amount appropriated by resolution 39/237 A</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
		<i>(US dollars)</i>	
21. Office of the United Nations High Commissioner for Refugees	28 484 400	596 900	29 081 300
22. Office of the United Nations Disaster Relief Co-ordinator	4 794 000	382 800	5 176 800
23. Human rights	10 310 000	934 800	11 244 800
24. Regular programme of technical co-operation	32 932 900	(504 200)	32 428 700
TOTAL, PART IV	<u>503 404 800</u>	<u>(144 500)</u>	<u>503 260 300</u>
<i>PART V. International justice and law</i>			
25. International Court of Justice	9 049 700	940 200	9 989 900
26. Legal activities	15 040 700	(1 903 700)	13 137 000
TOTAL, PART V	<u>24 090 400</u>	<u>(963 500)</u>	<u>23 126 900</u>
<i>PART VI. Public information</i>			
27. Public information	70 170 600	(990 700)	69 179 900
TOTAL, PART VI	<u>70 170 600</u>	<u>(990 700)</u>	<u>69 179 900</u>
<i>PART VII. Common support services</i>			
28. Administration and management	303 456 500	8 531 600	311 988 100
29. Conference and library services	266 603 700	(2 624 400)	263 979 300
TOTAL, PART VII	<u>570 060 200</u>	<u>5 907 200</u>	<u>575 967 400</u>
<i>PART VIII. Special expenses</i>			
30. United Nations bond issue	16 769 100	(143 000)	16 626 100
TOTAL, PART VIII	<u>16 769 100</u>	<u>(143 000)</u>	<u>16 626 100</u>
<i>PART IX. Staff assessment</i>			
31. Staff assessment	244 735 600	(527 800)	244 207 800
TOTAL, PART IX	<u>244 735 600</u>	<u>(527 800)</u>	<u>244 207 800</u>
<i>PART X. Capital expenditures</i>			
32. Construction, alteration, improvement and major maintenance of premises	20 366 200	(171 000)	20 195 200
TOTAL, PART X	<u>20 366 200</u>	<u>(171 000)</u>	<u>20 195 200</u>
<i>PART XI. Special grants</i>			
33. Grant to the United Nations Institute for Training and Research	1 500 000	(600 000)	900 000
TOTAL, PART XI	<u>1 500 000</u>	<u>(600 000)</u>	<u>900 000</u>
GRAND TOTAL	<u>1 611 551 200</u>	<u>(2 597 200)</u>	<u>1 608 954 000</u>

2. The Secretary-General shall be authorized to transfer credits between sections of the budget with the concurrence of the Advisory Committee on Administrative and Budgetary Questions;

3. The total net provision made under the various sections of the budget for contractual printing shall be administered as a unit under the direction of the United Nations Publications Board;

4. The appropriations for the regular programme of technical co-operation under section 24, part IV, shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity of obligations shall be subject to the following procedures:

(a) Obligations for personal services established in the current biennium shall be valid for the succeeding biennium, provided that appointments of the experts concerned are effected by the end of the current biennium and that the total period to be covered by obligations established for these purposes against the resources of the current biennium shall not exceed twenty-four work-months;

(b) Obligations established in the current biennium for fellowships shall remain valid until liquidated, provided that the fellow has been nominated by the requesting Government and accepted by the Organization and that a formal letter of award has been issued to the requesting Governments;

(c) Obligations in respect of contracts or purchase orders for supplies or equipment recorded in the current biennium will remain valid until payment is effected to the contractor or vendor, unless they are cancelled;

5. In addition to the appropriations voted under paragraph 1 above, an amount of \$19,000 is appropriated for each year of the biennium 1984-1985 from the accumulated income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses of the Library at the Palais des Nations as are in accordance with the objects and provisions of the endowment;

6. If savings are realized in the liquidation of obligations for the biennium 1984-1985, such savings up to \$3,100,000 and any savings arising out of the appropriation of \$1,950,700 for the General Service classification exercise shall be surrendered as if regulations 4.3, 4.4 and 5.2 (d) of the Financial Regulations of the United Nations had not been suspended.

121st plenary meeting
18 December 1985

B

FINAL INCOME ESTIMATES FOR THE BIENNIUM 1984-1985

The General Assembly

Resolves that for the biennium 1984-1985:

1. The estimates of income other than assessments on Member States in the amount of \$54,542,800 approved by its resolution 39/237 B of 18 December 1984 shall be decreased by \$7,093,600 as follows:

<i>Income section</i>	<i>Amount approved by resolution 39/237 B</i>	<i>Increase or (decrease) (US dollars)</i>	<i>Final approved estimates</i>
<i>PART I. Income from staff assessment</i>			
1. Income from staff assessment	246 896 300	931 700	247 828 000
TOTAL, PART I	246 896 300	931 700	247 828 000
<i>PART II. Other income</i>			
2. General income	35 617 800	633 000	36 250 800
3. Revenue-producing activities	18 925 000	(8 658 300)	10 266 700
TOTAL, PART II	54 542 800	(8 025 300)	46 517 500
GRAND TOTAL	301 439 100	(7 093 600)	294 345 500

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955;

3. Direct expenses of the United Nations Postal Administration, services to visitors, catering and related services, garage operations, television services and the sale of publications, not provided for under the budget appropriations, shall be charged against the income derived from those activities.

*121st plenary meeting
18 December 1985*

40/240. Programme planning*The General Assembly,*

Recalling its resolutions 32/197 of 20 December 1977, 33/118 of 19 December 1978, 34/224 of 20 December 1979, 35/9 of 3 November 1980, 36/228 of 18 December 1981, 37/234 of 21 December 1982, 38/227 of 20 December 1983 and 39/238 of 18 December 1984,

Having considered the report of the Committee for Programme and Co-ordination on the work of its twenty-fifth session¹⁴ and the first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 1986-1987,¹⁵

Having considered also the proposed programme budget for the biennium 1986-1987,¹⁶

Having considered further chapter VI, sections C and D, of the report of the Economic and Social Council,¹⁷

Noting also the intensive discussion in the Fifth Committee of the General Assembly on programme planning,

1. *Approves* those conclusions and recommendations made by the Committee for Programme and Co-ordination at its twenty-fifth session¹⁸ not otherwise decided upon in the context of the consideration by the General Assembly of the proposed programme budget for the biennium 1986-1987, nor dealt with by the Economic and Social Council in its resolution 1985/78;

2. *Endorses* Economic and Social Council resolutions 1985/76, 1985/77 and 1985/78 of 26 July 1985;

3. *Takes note with satisfaction* of the qualitative improvements in the presentation of the programme aspects of the proposed programme budget for the biennium 1986-1987,¹⁶ in particular the expansion of pro-

grammatic coverage and further refinements in the output citations;

4. *Requests* the Secretary-General to continue his efforts to improve the analytical procedure leading to a more transparent presentation of all sections of the programme budget;

5. *Reiterates* the importance of the programme planning and budgeting cycle and, in that context, the necessity of reinforcing the monitoring and evaluation capacity of the United Nations so as to provide Member States with a basis for more informed decision-making;

6. *Requests* the Secretary-General to submit to the General Assembly at its forty-first session, through the Committee for Programme and Co-ordination at its twenty-sixth session, a report on the further experience gained in the implementation of General Assembly resolution 38/227 A, section II, paragraph 7;

7. *Decides* that the relevant conclusions and recommendations of the Committee for Programme and Co-ordination, as well as the related portions of its report, should be brought to the attention of its Main Committees for information;

8. *Requests* the Secretary-General to issue the regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation in the same format as the Financial Regulations and Rules of the United Nations, and to annex to the regulations and rules the text of the resolutions and decisions on programme planning adopted by the General Assembly at its thirty-seventh, thirty-eighth and thirty-ninth sessions;

¹⁴ *Ibid.*, Fortieth Session, Supplement No. 38 (A/40/38 and Corr.1); and A/40/38/Add.1.

¹⁵ *Ibid.*, Supplement No. 7 (A/40/7).

¹⁶ *Ibid.*, Supplement No. 6 (A/40/6).

¹⁷ *Ibid.*, Supplement No. 3 (A/40/3/Rev.1).

¹⁸ *Ibid.*, Supplement No. 38 (A/40/38 and Corr.1), chap. IX.