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#### 32/4. Financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force<sup>2</sup>

##### A

*The General Assembly,*

Recalling that the present appropriation for the United Nations Emergency Force, as provided by section I, paragraph 1, of General Assembly resolution 31/5 C of 22 December 1976, does not extend to periods beyond 24 October 1977,

Recalling further that the present authority of the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force, as provided by section III of General Assembly resolution 31/5 D of 22 December 1976, expires on 24 October 1977,

Taking note of Security Council resolution 416 (1977) of 21 October 1977, by which the Council renewed the mandate of the United Nations Emergency Force for the period from 25 October 1977 to 24 October 1978 inclusive,

Noting further that the present mandate of the United Nations Disengagement Observer Force, which was renewed by the Security Council in resolution 408 (1977) of 26 May 1977, continues until 30 November 1977 inclusive,

1. Decides to authorize the Secretary-General to enter into commitments for the United Nations Emergency Force at a rate not to exceed \$6,083,333 per month for the period from 25 October to 30 November 1977 inclusive, and for the United Nations Disengagement Observer Force at a rate not to exceed \$1,359,583 per month for the period from 25 October to 30 November 1977 inclusive, in order to allow adequate time for consideration by the General Assembly of the report of the Secretary-General on the financing of the Forces;

2. Also decides to apportion the above-mentioned expenses among Member States in accordance with the scheme set forth in General Assembly resolutions 31/5 C and D.

45th plenary meeting  
25 October 1977

<sup>2</sup> See also sect. X.B.7, decision 32/416.

##### B

*The General Assembly,*

Having considered the report of the Secretary-General on the financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force<sup>3</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>4</sup>

Bearing in mind Security Council resolutions 340 (1973) of 25 October 1973, 346 (1974) of 8 April 1974, 362 (1974) of 23 October 1974, 368 (1975) of 17 April 1975, 371 (1975) of 24 July 1975, 378 (1975) of 23 October 1975, 396 (1976) of 22 October 1976 and 416 (1977) of 21 October 1977,

Recalling its resolutions 3101 (XXVIII) of 11 December 1973, 3211 B (XXIX) of 29 November 1974, 3374 B (XXX) of 28 November 1975, 31/5 C of 22 December 1976 and 32/4 A of 25 October 1977,

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

1. Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of \$76,321,000 for the operation of the United Nations Emergency Force for the period from 25 October 1977 to 24 October 1978 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

<sup>3</sup> A/32/339 and Corr.1 and 2.

<sup>4</sup> A/32/386.

of peace-keeping operations, to apportion the amount of \$14,156,315, pertaining on a *pro rata* basis to the period from 25 October to 31 December 1977 inclusive, among Member States in the proportions determined by the scale of assessments for 1977 and the amount of \$62,164,685, pertaining on a *pro rata* basis to the period from 1 January to 24 October 1978 inclusive, among Member States in the proportions determined by the scale of assessments for 1978 and, notwithstanding the provisions of paragraph 2 of Assembly resolution 32/4 A of 25 October 1977:

(a) To apportion an amount of \$46,763,599 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (a) of General Assembly resolution 3101 (XXVIII), of which \$8,687,730 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$38,075,869 in the proportions determined by the scale of assessments for 1978;

(b) To apportion an amount of \$27,896,680 for the above-mentioned twelve-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 B (XXX), of which \$5,144,405 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$22,752,275 in the proportions determined by the scale of assessments for 1978;

(c) To apportion an amount of \$1,624,530 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (c) of resolution 3101 (XXVIII) and section II, paragraph 2 (c), of resolution 3374 B (XXX), of which \$312,855 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$1,311,675 in the proportions determined by the scale of assessments for 1978;

(d) To apportion an amount of \$36,191 for the above-mentioned twelve-month period among the Member States referred to in paragraph 2 (d) of resolution 3101 (XXVIII), section IV, paragraph 1, of resolution 3374 B (XXX) and section III, paragraph 1, of resolution 31/5 C, of which \$11,325 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$24,866 in the proportions determined by the scale of assessments for 1978;

## II

1. *Stresses* the need for voluntary contributions to the United Nations Emergency 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 Emergency Force is conducted with a maximum of efficiency and economy;

## III

1. *Decides* that Angola, Samoa and Seychelles shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that their contributions for the United Nations Emergency Force shall be calculated in accordance with the provisions of paragraph (f) of Assembly resolution 32/39 of 2 December 1977;

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 Emergency Force until 24 October 1977 of the Member States listed in paragraph 1 of the present section shall be treated as miscellaneous income to be set off against the appropriations apportioned in section I above.

90th plenary meeting  
2 December 1977

## C

*The General Assembly,*

*Having considered* the report of the Secretary-General on the financing of the United Nations Emergency Force and of the United Nations Disengagement Observer Force<sup>5</sup> as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>6</sup>

*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 and 420 (1977) of 30 November 1977,

*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 and 32/4 A of 25 October 1977,

*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 \$6,490,912 authorized and apportioned by section III of General Assembly resolution 31/5 D for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 24 October 1977 inclusive;

## II

1. *Decides* to appropriate to the Special Account an amount of \$11,611,871 for the operation of the United Nations Disengagement Observer Force for the period from 25 October 1977 to 31 May 1978 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

<sup>5</sup> A/32/339 and Corr.1 and 2.

<sup>6</sup> A/32/386.

\$3,576,871, pertaining on a *pro rata* basis to the period from 25 October to 31 December 1977 inclusive, among Member States in the proportions determined by the scale of assessments for 1977 and the amount of \$8,035,000, pertaining on a *pro rata* basis to the period from 1 January to 31 May 1978 inclusive, among Member States in the proportions determined by the scale of assessments for 1978 and, notwithstanding the provisions of paragraph 2 of Assembly resolution 32/4 A of 25 October 1977:

(a) To apportion an amount of \$7,116,563 for the period from 25 October 1977 to 31 May 1978 inclusive among the Member States referred to in paragraph 2 (a) of General Assembly resolution 3101 (XXVIII), of which \$2,195,126 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$4,921,437 in the proportions determined by the scale of assessments for 1978;

(b) To apportion an amount of \$4,240,645 for the period from 25 October 1977 to 31 May 1978 inclusive 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), of which \$1,299,835 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$2,940,810 in the proportions determined by the scale of assessments for 1978;

(c) To apportion an amount of \$248,588 for the period from 25 October 1977 to 31 May 1978 inclusive among the Member States referred to in paragraph 2 (c) of resolution 3101 (XXVIII) and section II, paragraph 2 (c), of resolution 3374 C (XXX), of which \$79,049 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$169,539 in the proportions determined by the scale of assessments for 1978;

(d) To apportion an amount of \$6,075 for the period from 25 October 1977 to 31 May 1978 inclusive among the Member States referred to in paragraph 2 (d) of resolution 3101 (XXVIII), section V, paragraph 1, of resolution 3374 C (XXX) and section V, paragraph 1, of resolution 31/5 D, of which \$2,861 shall be apportioned in the proportions determined by the scale of assessments for 1977 and \$3,214 in the proportions determined by the scale of assessments for 1978;

### III

*Authorizes* the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$1,607,000 per month for the period from 1 June to 24 October 1978 inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 420 (1977) of 30 November 1977, 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 Angola, Samoa and Seychelles shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that their contributions for the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of paragraph (f) of Assembly resolution 32/39 of 2 December 1977;

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 24 October 1977 of the Member States listed 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.

90th plenary meeting  
2 December 1977

## 32/16. 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 1976 of the United Nations Development Programme,<sup>7</sup> of the United Nations Children's Fund,<sup>8</sup> of the United Nations Relief and Works Agency for Palestine Refugees in the Near East,<sup>9</sup> of the United Nations Institute for Training and Research,<sup>10</sup> of the voluntary funds administered by the United Nations High Commissioner for Refugees<sup>11</sup> and of the United Nations Fund for Population Activities,<sup>12</sup> the audit opinions of the Board of Auditors<sup>13</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>14</sup>

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

2. *Takes note* of 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 may be required by the comments and observations made by the Board of Auditors in its reports;<sup>15</sup>

<sup>7</sup> *Official Records of the General Assembly, Thirty-second Session, Supplement No. 7A (A/32/7/Add.1)*, chaps. I and III.

<sup>8</sup> *Ibid.*, *Supplement No. 7B (A/32/7/Add.2)*, part one, chaps. I and III, and part two, chaps. I and III.

<sup>9</sup> *Ibid.*, *Supplement No. 7C (A/32/7/Add.3)*, chap. II.

<sup>10</sup> *Ibid.*, *Supplement No. 7D (A/32/7/Add.4)*, chaps. I and III.

<sup>11</sup> *Ibid.*, *Supplement No. 7E (A/32/7/Add.5)*, chap. II.

<sup>12</sup> *Ibid.*, *Supplement No. 7G (A/32/7/Add.7)*, chaps. I and III.

<sup>13</sup> *Ibid.*, *Supplement No. 7A (A/32/7/Add.1)*, chap. II; *ibid.*, *Supplement No. 7B (A/32/7/Add.2)*, part one, chap. II, and part two, chap. II; *ibid.*, *Supplement No. 7C (A/32/7/Add.3)*, chap. I; *ibid.*, *Supplement No. 7D (A/32/7/Add.4)*, chap. II; *ibid.*, *Supplement No. 7E (A/32/7/Add.5)*, chap. I; and *ibid.*, *Supplement No. 7G (A/32/7/Add.7)*, chap. II, respectively.

<sup>14</sup> A/32/145.

<sup>15</sup> *Official Records of the General Assembly, Thirty-second Session, Supplement No. 7A (A/32/7/Add.1)*, chap. IV; *ibid.*, *Supplement No. 7B (A/32/7/Add.2)*, part one, chap. IV, and part two, chap. IV; *ibid.*, *Supplement No. 7C (A/32/7/Add.3)*, chap. III; *ibid.*, *Supplement No. 7D (A/32/7/Add.4)*, chap. IV; *ibid.*, *Supplement No. 7E (A/32/7/Add.5)*, chap. III; and *ibid.*, *Supplement No. 7G (A/32/7/Add.7)*, chap. IV.