

## V

1. *Renews its invitation* to Member States to make voluntary contributions to the United Nations Interim Force in Lebanon both in cash and in the form of services and supplies acceptable to the Secretary-General;

2. *Invites* Member States to make voluntary contributions in cash to the Suspense Account established in accordance with its resolution 34/9 D of 17 December 1979;

## VI

*Requests* the Secretary-General to take all necessary action to ensure that the United Nations Interim Force in Lebanon shall be administered with a maximum of efficiency and economy.

99th plenary meeting  
5 December 1986

## B

*The General Assembly,*

*Having regard* to the financial position of the Special Account for the United Nations Interim Force in Lebanon, as set forth in the report of the Secretary-General,<sup>22</sup> and referring to paragraph 18 of the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>23</sup>

*Mindful* of the fact that it is essential to provide the United Nations Interim Force in Lebanon 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 United Nations Interim Force in Lebanon on a current basis, particularly those due to the Governments of troop-contributing States,

*Recognizing* that, in consequence of the shortfall of financial contributions, troop-contributing States are not being reimbursed to the full extent of the established rates, thus bearing considerably larger portions of the costs for their troops serving in the United Nations peace-keeping forces than those indicated by the Secretary-General in his report on the review of the rates of reimbursement to the Governments of troop-contributing States, submitted to the General Assembly at its fortieth session,<sup>24</sup>

*Recalling* its resolutions 34/9 E of 17 December 1979, 35/115 B of 10 December 1980, 36/138 B of 16 December 1981, 37/127 B of 17 December 1982, 38/38 B of 5 December 1983, 39/71 B of 13 December 1984 and 40/246 B of 18 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 Interim Force in Lebanon have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force,

*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 United Nations Interim Force in Lebanon,

*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 \$4,763,620, 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 34/9 E and held in suspense until a further decision is taken by the Assembly.

99th plenary meeting  
5 December 1986

## 41/203. Programme planning

*The General Assembly,*

*Having considered* the report of the Committee for Programme and Co-ordination on the work of its twenty-sixth session,<sup>25</sup>

*Having considered also* Economic and Social Council resolution 1986/51 of 22 July 1986 on the above-mentioned report and also Council resolutions 1986/50 and 1986/52 of 22 July 1986 on the Joint Meetings of the Committee for Programme and Co-ordination and the Administrative Committee on Co-ordination and on the duration of the twenty-seventh session of the Committee for Programme and Co-ordination, respectively,

*Having considered further* the views of the Main Committees of the General Assembly<sup>26</sup> on the proposed revisions to the medium-term plan for the period 1984-1989,<sup>27</sup>

*Recalling* its resolutions 31/93 of 14 December 1976 and 37/234 of 21 December 1982 and Economic and Social Council resolution 2008 (LX) of 14 May 1976,

*Recalling further* the mandate of the Board of Auditors, as stated in regulations 12.4 and 12.5 of the Financial Regulations of the United Nations,

1. *Adopts* the revisions<sup>27</sup> and the addendum<sup>28</sup> to the medium-term plan for the period 1984-1989,<sup>29</sup> as well as the modifications recommended by the Committee for Programme and Co-ordination<sup>30</sup> and the other conclusions and recommendations made by the Committee at its twenty-sixth session and endorsed by the Economic and Social Council in its resolution 1986/51, taking into account the views of the Main Committees of the General Assembly, in particular those expressed by the Third Committee<sup>26</sup> concerning the promotion and monitoring of the implementation of the Nairobi Forward-looking Strategies for the Advancement of Women;<sup>31</sup>

2. *Decides* that the twenty-seventh session of the Committee for Programme and Co-ordination should be of five weeks' duration, as recommended by the Economic and Social Council in its resolution 1986/52;

3. *Accepts*, as agreed by the members of the Committee for Programme and Co-ordination and the Administrative Committee on Co-ordination and endorsed by the Economic and Social Council in its resolution 1986/50, that the topic for the twenty-second series of Joint Meetings of

<sup>25</sup> *Official Records of the General Assembly, Forty-first Session, Supplement No. 38 (A/41/38 and Corr.2).*

<sup>26</sup> See A/C.5/41/59 and Corr.1.

<sup>27</sup> *Official Records of the General Assembly, Forty-first Session, Supplement No. 6 (A/41/6 and Add.1).*

<sup>28</sup> *Ibid., Thirty-seventh Session, Supplement No. 6C (A/37/6/Add.3).*

<sup>29</sup> *Ibid., Supplement No. 6 (A/37/6 and Corr.1); ibid., Supplement No. 6A (A/37/6/Add.1); and ibid., Supplement No. 6B (A/37/6/Add.2).*

<sup>30</sup> *Ibid., Forty-first Session, Supplement No. 38 (A/41/38 and Corr.2), chap. III, sects. C.1 and C.2.*

<sup>31</sup> *Report of the World Conference to Review and Appraise the Achievements of the United Nations Decade for Women: Equality, Development and Peace, Nairobi, 15-26 July 1985 (United Nations publication, Sales No. E.85.IV.10), chap. I, sect. A.*

<sup>24</sup> A/40/845.

the two Committees shall be "Co-ordination of the activities of the United Nations system in human resources development and its contribution to meeting the economic and social objectives of the developing countries";

4. *Urges* the two Committees, in order to reinforce a useful and constructive dialogue between them, to continue to improve these Joint Meetings.

*101st plenary meeting  
11 December 1986*

#### 41/204. Financial emergency of the United Nations

##### A

##### FINANCIAL EMERGENCY

*The General Assembly,*

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>32</sup>

*Recalling* its resolutions 3049 A (XXVII) of 19 December 1972, 3538 (XXX) of 17 December 1975, 32/104 of 14 December 1977, 35/113 of 10 December 1980, 36/116 B of 10 December 1981, 37/13 of 16 November 1982, 38/228 B of 20 December 1983, 39/239 B of 18 December 1984 and 40/241 A and B of 18 December 1985,

*Mindful* of the report of the Negotiating Committee on the Financial Emergency of the United Nations<sup>33</sup> and of the views expressed by Member States thereon in the Fifth Committee at the thirty-second session of the General Assembly,<sup>34</sup>

*Reiterating* earlier appeals to Member States, without prejudice to their position of principle, to make voluntary contributions to the Special Account referred to in annex VI to the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>32</sup>

*Noting with concern* that the short-term deficit of the Organization, although marginally reduced during the year, is expected to exceed \$390 million as at 31 December 1986,

*Concerned* at the increasingly precarious financial situation of peace-keeping operations and its adverse impact on troop contributors, in particular on developing-country troop contributors,

*Noting also with concern* that delays and partial payment of assessed contributions continue to create serious cash-flow problems for the Organization,

*Considering* the possibility that for many Member States administrative considerations, including a calendar difference between the national fiscal year and that of the Organization, may be contributory factors in the delay in the payment of assessed contributions,

*Taking note* of the views expressed in the Fifth Committee,<sup>35</sup>

1. *Reaffirms* its commitment to seek a comprehensive and generally acceptable solution to the financial prob-

lems of the United Nations, based on the principle of collective financial responsibility of Member States and in strict compliance with the Charter of the United Nations;

2. *Urges* all Member States to meet their financial obligations under the Charter;

3. *Renews its appeal* to all Member States to make their best efforts to overcome constraints to the prompt payment early each year of full assessed contributions and of advances to the Working Capital Fund;

4. *Expresses its appreciation* to all Member States that pay their assessed contributions in full within thirty days of the receipt of the Secretary-General's communication, in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

5. *Requests* the Secretary-General, in addition to his official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging expeditious payment in full of assessed contributions, in compliance with regulation 5.4 of the Financial Regulations of the United Nations;

6. *Invites* Member States also to provide, in response to the Secretary-General's official communication and consistent with regulation 5.4 of the Financial Regulations of the United Nations, information regarding their expected pattern of payments, in order to facilitate the financial planning by the Secretary-General;

7. *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 and when appropriate, to the General Assembly;

8. *Requests* the Secretary-General to submit to the General Assembly at its forty-second session detailed information relating to the extent, rate of increase and composition of the deficit of the Organization, the pattern of payments of Member States, the cash-flow situation and voluntary contributions received from Member States and other sources pursuant to Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972;

9. *Requests* the Secretary-General to continue to study various options to alleviate the financial difficulties of the Organization, taking into account the views expressed by Member States,<sup>35</sup> to include in the study a review of the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions and to report thereon to the General Assembly at its forty-second session;

10. *Decides* to include in the provisional agenda of its forty-second session the item entitled "Financial emergency of the United Nations".

*101st plenary meeting  
11 December 1986*

##### B

##### ISSUE OF SPECIAL POSTAGE STAMPS

*The General Assembly,*

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>32</sup>

*Recalling* its resolution 40/242 of 18 December 1985,

*Recognizing* that, pending a comprehensive settlement of the differences that have given rise to the financial emer-

<sup>32</sup> A/C.5/41/24.

<sup>33</sup> *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37)*

<sup>34</sup> *Ibid.*, Thirty-second Session, Fifth Committee, 32nd, 33rd, 35th, 37th, 39th and 60th meetings; and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

<sup>35</sup> *Ibid.*, Forty-first Session, Fifth Committee, 57th, 38th and 41st meetings and corrigendum.