

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.

9. *Endorses* the decision of the Committee for Programme and Co-ordination to include in the provisional agenda of its twenty-sixth session an item on the improvement of the work of the Committee under its mandate, *inter alia*, with a view to its consideration of future programme budgets and medium-term plans,¹⁹ as well as to enhance the instruments of co-ordination, and considers this decision a positive step toward enhancing the effectiveness of the Committee as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and co-ordination.

121st plenary meeting
18 December 1985

40/241. Financial emergency of the United Nations

A

The General Assembly,

Having considered the report of the Secretary-General on the analysis of the financial situation of the United Nations²⁰ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²¹

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 and 39/239 B of 18 December 1984,

Mindful of the report of the Negotiating Committee on the Financial Emergency of the United Nations²² and of the views expressed by Member States thereon at the thirty-second session of the General Assembly,²³

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 V to the report of the Secretary-General on the analysis of the financial situation of the United Nations,²⁰

Noting with concern that the short-term deficit of the Organization is expected to exceed \$390 million as at 31 December 1985,

Concerned at the increasingly precarious financial situation of peace-keeping operations and, in particular, its adverse impact 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 responsible for the delay in the payment of assessed contributions,

Taking note of the views expressed in the Fifth Committee,²⁴

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

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

121st plenary meeting
18 December 1985

B

The General Assembly,

Having considered the various options to alleviate the financial difficulties of the United Nations, summarized in section IV of the report of the Secretary-General,²⁰ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,²⁵

1. *Decides* to accept the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 14 of its report that the provisions of regulations 4.3, 4.4 and 5.2 (d) of the Financial Regulations of the United Nations be suspended in respect of regular budget surpluses arising at the end of the biennium 1984-1985;

2. *Recommends* that the Secretary-General continue to study various options to alleviate the financial difficulties of the Organization, taking into account the views ex-

¹⁹ *Ibid.*, para. 764.

²⁰ A/C.5/40/16.

²¹ A/40/831.

²² *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37).*

²³ *Ibid.*, *Thirty-second Session, Fifth Committee*, 32nd, 33rd, 35th, 37th, 39th and 60th meetings; and *ibid.*, *Fifth Committee, Sessional Fascicle*, corrigendum.

²⁴ *Ibid.*, *Fortieth Session, Fifth Committee*, 37th, 45th to 47th, 50th and 67th meetings; and *ibid.*, *Fifth Committee, Sessional Fascicle*, corrigendum.

²⁵ A/40/831, paras. 6-15.