period to be covered by obligations established for these purposes against the resources of the current biennium shall not exceed twenty-four work-months;

- 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 shall remain valid until payment is effected to the contractor or vendor, unless they are cancelled;
- In addition to the appropriations voted under paragraph 1 of the present resolution, an amount of 29,500 dollars is appropriated for each year of the biennium 1988-1989 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.

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В

FINAL INCOME ESTIMATES FOR THE BIENNIUM 1988-1989

The General Assembly

Resolves that for the biennium 1988-1989:

1. The estimates of income in the amount of 344,443,300 United States dollars approved by its resolution 43/218 B of 21 December 1988 shall be decreased by 19,597,800 dollars as follows:

| | Amount approved by resolution 43/218 B | Increase or (decrease) | Final approved estimates |
|---|--|------------------------------|--------------------------------|
| Income section PART I. Income from staff assessment | | (United States dollars) | |
| 1. Income from staff assessment | 267 581 500 | (7 772 500) | 259 809 000 |
| Total, part I | 267 581 500 | (7 772 500) | 259 809 000 |
| PART II. Other income 2. General income | 63 035 200 13 826 600 | (7 800 200) (4 025 100) | 55 235 000 9 801 500 |
| TOTAL, PART II | 76 861 800 | (11 825 300) | 65 036 500 |
| GRAND TOTAL | 344 443 300 | (19 597 800) | 324 845 500 |

- 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.

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44/194. Programme planning

The General Assembly,

Recalling its resolutions 31/93 of 14 December 1976, 32/197 of 20 December 1977, 37/234 of 21 December 1982, 38/227 A and B of 20 December 1983, 41/213 of 19 December 1986, 42/215 of 21 December 1987 and 43/219 of 21 December 1988,

Recalling also Economic and Social Council resolutions 2008 (LX) of 14 May 1976 and 1988/77 of 29 July 1988 and taking note of Council resolutions 1989/97 of 26 July 1989, 1989/109 of 27 July 1989 and 1989/114 of 28 July 1989,

Having considered the report of the Committee for Programme and Co-ordination on the work of its twentyninth session⁶⁴ and the relevant parts of the report of the Economic and Social Council for 1989,65

Ibid., Supplement No. 3 (A/44/3/Rev.1).

Having considered also the reports of the Advisory Committee on Administrative and Budgetary Questions, 66

Having considered further the reports of the Secretary-General on all aspects of priority-setting in future outlines of the proposed programme budget,⁶⁷ on statements of programme budget implications,⁶⁸ and on monitoring, evaluation and management information,69

Reaffirming the importance of an appropriate consultation procedure of functional, sectoral and regional bodies on the planning, programming and budgeting process,

Reaffirming also the importance of priority-setting as an integral part of the planning, programming and budgeting process,

⁶⁴ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 16 (A/44/16).

⁶⁶ Ibid., Supplement No. 7 and corrigenda (A/44/7 and Corr.1 and 2) and ibid., Supplement No. 74 (A/44/7/Add.1-8).

⁶⁷ A/44/272.

⁶⁸ A/44/234. 69 A/44/233

Emphasizing the importance of a reliable methodology for monitoring programme performance,

Stressing the importance of evaluation for the systematic and objective determination of the relevance, efficiency, effectiveness and impact of programmes and activities in relation to their objectives,

Recognizing that co-ordination should aim at greater compatibility and mutual complementarity of the activities and programmes of the United Nations system,

Recognizing also the co-ordinating role of the Economic and Social Council in the economic and social sectors.

Reaffirming the importance of the programming and coordinating functions within the United Nations carried out by the Committee for Programme and Co-ordination, as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and co-ordination,

Noting the co-ordinating role of the Administrative Committee on Co-ordination at the secretariat level,

Reaffirming, in this regard, the role of the Secretary-General of the United Nations as the Chairman of the Administrative Committee on Co-ordination in coordinating the activities of the United Nations system,

Taking into account the comments and observations made in the Fifth Committee concerning programme planning,

I

ROLE OF INTERGOVERNMENTAL BODIES

- 1. Approves the recommendations of the Committee for Programme and Co-ordination on the consultation procedure for the preparation of the proposed programme budget;⁷⁰
- Takes note of the observations of the Advisory Committee on Administrative and Budgetary Questions on the extent of involvement of specialized bodies in the planning and programming process;⁷¹
- Invites the Committee for Programme and Coordination and the Committee on Conferences to take appropriate action, within their respective mandates, with a view to assisting the functional, sectoral and regional bodies in playing a more effective role in the planning, programming and budgeting process in accordance with the relevant resolutions of the General Assembly;
- 4. Invites also the functional, sectoral and regional intergovernmental bodies to consider, in a timely manner, the draft medium-term plan and programme budget proposals within their areas of responsibility, in order that their recommendations may be taken into account by the Secretary-General when he prepares the proposed medium-term plan and the proposed programme budget;
- 5. Requests the Secretary-General to provide the necessary advice to the organs and bodies mentioned in paragraphs 3 and 4 of the present section, in order to enable them effectively to carry out the tasks entrusted to them in the present resolution;

70 Official Records of the General Assembly, Forty-fourth Session. Supplement No. 16 (A/44/16), para. 48.

11 Ibid., Supplement No. 7 and corrigenda (A/44/7 and Corr. 1 and 2)

paras. 69-72.

П

PRIORITIES

- Approves the conclusions and recommendations of the Committee for Programme and Co-ordination on priority-setting in future outlines of the proposed programme budget;72
- Takes note of the relevant comments of the Advisory Committee on Administrative and Budgetary Ques $tions;^{73}$
- 3. Requests all relevant entities and bodies to continue to make every effort to set and apply priorities in accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;
- Requests the Committee for Programme and Coordination to complete at its thirtieth session consideration of the report of the Secretary-General on all aspects of priority-setting in future outlines of the proposed programme budget,67 including the relationship between priorities and extrabudgetary resources and taking into account the pertinent observations of the Advisory Committee on Administrative and Budgetary Questions, 74 and to make recommendations thereon to the General Assembly at its forty-fifth session;

Ш

PROGRAMME PERFORMANCE MONITORING

- 1. Requests the Secretary-General to continue to improve the methodology for monitoring and reporting on programme performance so that implementation rates may more meaningfully reflect programme performance and that a better comparison may be made between actual delivery of final output and commitments set out in the programme narratives of the approved programme budget;
- Also requests the Secretary-General to develop a methodology for the harmonization of programme performance and budget performance reporting;

I۷

EVALUATION

- 1. Approves the conclusions and recommendations of the Committee for Programme and Co-ordination on evaluation;⁷⁵
- Welcomes the efforts made by the Secretariat to refine the methodology for evaluation, stresses the need for further improvements and urges the Secretariat to adopt a more qualitative approach in its evaluation analyses wherever justified by programmatic considerations;
- 3. Stresses the importance of self-evaluation in relation to the preparation and implementation of the mediumterm plan and of the programmatic content of the programme budget;
- 4. Renews its request to the Secretary-General, made in section III, paragraph 8, of its resolution 43/219, that pro-

² Ibid., Supplement No. 16 (A/44/16), paras. 271-275.

³ Ibid., Supplement No. 7 and corrigenda (A/44/7 and Corr.1 and 2). paras. 92-97 ⁷⁴ *Ibid.*, para. 85.

⁷⁵ Ibid., Supplement No. 16 (A/44/16), paras. 286, 288-290, 292-297, 299-307, 314 and 316-320.

gramme performance and evaluation reports, together with the conclusions and recommendations of the Committee for Programme and Co-ordination thereon, as endorsed by the General Assembly, should be submitted to the relevant intergovernmental and expert bodies to ensure follow-up action;

V

Co-ordination questions

- 1. Approves the conclusions and recommendations of the Committee for Programme and Co-ordination on co-ordination;⁷⁶
- 2. Requests the Administrative Committee on Coordination to modify substantially the format and content of its annual overview report in accordance with the relevant conclusions and recommendations of the Committee for Programme and Co-ordination;
- 3. Invites the Economic and Social Council and the Committee for Programme and Co-ordination to consider in greater detail the annual overview report of the Administrative Committee on Co-ordination, in accordance with their respective mandates;
- 4. Requests the Secretary-General to submit the annual overview report of the Administrative Committee on Co-ordination for 1989 to the Committee for Programme and Co-ordination at its thirtieth session and to the Economic and Social Council at its second regular session of 1990 and subsequently to make it available to the General Assembly at its forty-fifth session, together with the relevant conclusions and recommendations of those bodies on the report in accordance with existing practice;
- 5. Invites the Committee for Programme and Coordination and the Administrative Committee on Coordination, at their joint meeting in 1990, to discuss, in a thorough manner, all measures for improving the efficacy of the joint meetings, including their structure and level of participation;

VΙ

IMPLEMENTATION

Requests the Secretary-General to ensure the full implementation of all aspects of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

VII

OTHER CONCLUSIONS AND RECOMMENDATIONS

Approves those other conclusions and recommendations of the Committee for Programme and Co-ordination at its twenty-ninth session⁶⁴ which have not otherwise been approved by the General Assembly at its forty-fourth session.

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44/195. Current financial crisis and financial emergency of the United Nations

A

The General Assembly,

Recalling the purposes and principles of the Charter of the United Nations and, in particular, Article 17,

Recalling also its resolutions 41/213 of 19 December 1986, 42/211 and 42/212 of 21 December 1987 and 43/215 of 21 December 1988,

Deeply concerned that the current financial crisis threatens the financial solvency, stability and work of the Organization.

Reaffirming the need for a durable, reliable and lasting financial foundation for the Organization, in accordance with the Charter,

Taking note of the report of the Secretary-General on the current financial crisis of the United Nations⁷⁷ and of the related report of the Advisory Committee on Administrative and Budgetary Questions,⁷⁸

Taking note also of the views expressed by Member States in the Fifth Committee on the financial situation, especially the current financial crisis of the United Nations.

- 1. Reaffirms the legal obligation of all Member States, under the Charter of the United Nations, to finance the expenses of the Organization as apportioned by the General Assembly;
- 2. Urges all Member States to pay their assessed contributions in full and in a timely manner in accordance with regulation 5.4 of the Financial Regulations of the United Nations;
- 3. Requests those Member States which are in arrears to make every effort to pay their outstanding contributions:
- 4. Requests the Secretary-General to continue to monitor the financial situation of the United Nations and to keep the President of the General Assembly and the chairmen of the regional groups informed so as to facilitate consideration by Member States if the situation so requires;
- 5. Also requests the Secretary-General to communicate to all Member States the latest information on the current financial crisis facing the Organization and to submit a report thereon in a timely and comprehensive manner to the General Assembly at its forty-fifth session.

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В

The General Assembly,

Recalling its resolution 43/220 of 21 December 1988 and all previous relevant resolutions,

Noting the increased importance of the role of the Organization in peace-keeping and other related activities,

Mindful of the report of the Negotiating Committee on the Financial Emergency of the United Nations⁷⁹ and of the views expressed by Member States thereon in the Fifth

⁷⁷ A/44/857 and Corr.

⁷⁸ A/44/873.

⁷⁹ Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31-37).

⁷⁶ Ibid., paras. 325-331, 333, 335-340, 344-352, 357-361 and 364-368