

including those deriving from inflation and currency fluctuation;

15. *Reiterates also* the importance of the review of the procedures for the provision of statements of programme budget implications and for the use and operation of the contingency fund, and recalls that it will consider a single report on these questions at its forty-sixth session;

16. *Calls upon* Member States to provide the conditions for the effective functioning of the Organization, in particular through the fulfilment of their financial obligations as set out in the Charter, in order to sustain the desirable effects of the process of reform and renewal;

17. *Decides* to continue considering annually the administrative, structural and other aspects of the improvement of the efficiency of the Organization, and invites the Secretary-General to report accordingly.

72nd plenary meeting
21 December 1990

B

The General Assembly,

Reiterating the importance of co-ordination as a policy instrument in improving the performance of the organizations of the United Nations system, ensuring complementarity of efforts and increasing cost-effectiveness,

Stressing again the need to strengthen the role of Member States in the relevant intergovernmental bodies of the United Nations system and of the Secretary-General with respect to system-wide co-ordination,

1. *Endorses* the relevant conclusions and recommendations of the Committee for Programme and Co-ordination in the field of co-ordination;

2. *Endorses also* the conclusions and recommendations contained in the report on the joint meetings of the Administrative Committee on Co-ordination and the Committee for Programme and Co-ordination;¹⁰⁰

3. *Requests* the Secretary-General to include in the annual overview report of the Administrative Committee on Co-ordination a section on the measures taken or envisaged to implement the conclusions and recommendations of the Committee for Programme and Co-ordination and of the joint meetings of the two Committees;

4. *Reiterates its request* to the Secretary-General to make available to the General Assembly, at its forty-sixth session, the annual overview report of the Administrative Committee on Co-ordination, together with the relevant conclusions and recommendations of the Committee for Programme and Co-ordination and of the Economic and Social Council on that report.

72nd plenary meeting
21 December 1990

¹⁰⁰ See A/45/835.

C

The General Assembly

Takes note of the report of the Secretary-General on the status of technological innovations in the United Nations,¹⁰¹ and requests that an updated version of that report be submitted in the context of the proposed programme budget for the biennium 1992-1993.

72nd plenary meeting
21 December 1990

45/255. Proposed programme budget outline for the biennium 1992-1993

The General Assembly,

Recalling its resolution 41/213 of 19 December 1986, by which, *inter alia*, it requested the Secretary-General to submit in off-budget years an outline of the programme budget for the following biennium,

Recalling also its resolution 43/214 of 21 December 1988 on the proposed programme budget outline for the biennium 1990-1991 and use and operation of the contingency fund,

Having considered the report of the Secretary-General,¹⁰² the relevant parts of the report of the Committee for Programme and Co-ordination¹⁰³ and the report of the Advisory Committee on Administrative and Budgetary Questions,¹⁰⁴

1. *Reaffirms* that the proposed programme budget outline, being a part of the new budget process, is in a developmental period, that its methodology requires greater improvements, transparency and accuracy and that the whole exercise should be applied with flexibility, in accordance with resolution 41/213 and resolution 42/211 of 21 December 1987;

2. *Endorses* the conclusions and recommendations of the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, and notes the intention of the Advisory Committee to study further the methodology of the outline;

3. *Invites* the Secretary-General to prepare the proposed programme budget for the biennium 1992-1993 on the basis of the total preliminary estimate provided by the Advisory Committee of 2,006,200,000 United States dollars at the initial 1990-1991 rates indicated in the report of the Secretary-General,¹⁰² to be adjusted at 1992-1993 rates;

4. *Decides* that the contingency fund of the programme budget for the biennium 1992-1993 shall provisionally be established at a level of 0.75 per cent of the preliminary estimate at 1992-1993 rates (or 2,462,400,000 dollars at the 1992-1993 rates indicated by the Advisory Committee), i.e. 19 million dollars, and recalls that the level and mode of operation of the contingency fund shall be reviewed by the General Assem-

¹⁰¹ A/45/478.

¹⁰² A/45/369.

¹⁰³ See *Official Records of the General Assembly, Forty-fifth Session, Supplement No. 16 (A/45/16)*, part two.

¹⁰⁴ A/45/878.

bly at its forty-sixth session in accordance with paragraph 4 of its resolution 44/200 B of 21 December 1989;

5. *Takes note* of the proposals of the Secretary-General and the views expressed by Member States on priorities, and endorses the recommendations of the Committee for Programme and Co-ordination thereon, and requests the Secretary-General to pay particular attention to them in preparing the proposed programme budget for the biennium 1992-1993;

6. *Recognizes* that the outline should provide a greater level of predictability of resources required for the following biennium, while ensuring that such resources are adequate for the fulfilment of the objectives, programmes and activities of the Organization, as mandated by the relevant legislative bodies of the United Nations, thereby facilitating the widest possible agreement on the programme budget;

7. *Takes note* of the rate of real growth, compared with the previous budget, indicated by the Secretary-General in his report, and stresses that the methodology for the preparation of the outline and the programme budget should be revised, taking into account the views of the Committee for Programme and Co-ordination and the Advisory Committee as well as the need for increased transparency in the methodology used to reflect inflation and currency fluctuations;

8. *Requests* the Secretary-General to submit the proposed programme budget for the biennium 1992-1993 in accordance with the present resolution and all resolutions and decisions of the General Assembly pertinent to the new budgetary process.

72nd plenary meeting
21 December 1990

45/256. Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 43/223 B of 21 December 1988 and 44/197 A of 21 December 1989,

Having considered the report of the Committee on Contributions,¹⁰⁵

Taking note of the views expressed in the Fifth Committee during the forty-fifth session,¹⁰⁶

Bearing in mind the difficult economic situation faced by many Member States, in particular the developing countries and among them the least developed countries,

1. *Reaffirms* that:

(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

2. *Requests* the Committee on Contributions to recommend to the General Assembly at its forty-sixth session a scale of assessments whose period of applicability will then be decided by the Assembly and which is prepared on the basis of the recommendations of the Committee contained in its report,¹⁰⁵ taking into account the following:

(a) The debt adjustment approach used in the preparation of the scale of assessments for the period 1989-1991;

(b) A low per capita income allowance formula, taking into account the recommendations of the Committee, adjusted in accordance with the evolution of the average world per capita income until 1989;

(c) Individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

3. *Also requests* the Committee on Contributions to use the criteria specified in paragraph 42 of its report for the *ad hoc* adjustment of the machine scale and to provide detailed information on the decisions made in this regard; it is recognized that the *ad hoc* adjustment process depends on the availability of points provided voluntarily by Member States;

4. *Further requests* the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessment, in particular with regard to:

(a) The scheme of limits, with a view to reducing speedily any of its excessive distorting effects;

(b) The possible modification of the statistical base period;

(c) The possibility of excluding the allocation of any additional points, as a result of the application of the scheme of limits, to those Member States having a very low per capita income;

(d) The application of debt-adjusted income as recommended by the Committee in its report and the debt adjustment factor and taking into account the views expressed during the forty-fifth session of the General Assembly;

(e) The application of price-adjusted rates of exchange;

(f) Alternative income concepts;

(g) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in paragraph 3 of Assembly resolution 43/223 B;

(h) The relationship of each of the elements and factors as part of the overall methodology;

5. *Requests* the Committee on Contributions to submit to the General Assembly at its forty-sixth session a report on the work undertaken in response to the requests contained in paragraph 4 of the present resolution;

6. *Requests* the Secretary-General to provide the Committee on Contributions with the facilities it re-

¹⁰⁵ *Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).*

¹⁰⁶ *Ibid.*, *Forty-fifth Session, Fifth Committee*, 3rd to 5th, 7th to 9th, 12th, 13th, 15th and 52nd meetings, and corrigendum.