

Reaffirming the need to continue to improve the administrative and financial management of peace-keeping operations,

1. *Endorses*, on a provisional basis, the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions relating to the funding from the support account of the posts in the Department of Peace-keeping Operations, the Field Operations Division, the Internal Audit Division and, within the Department of Administration and Management, the Peace-keeping Financing Division and the Purchase and Transportation Service (excluding the six General Service posts proposed), subject to the policy decisions to be taken during the current session of the General Assembly after consideration of the report of the Secretary-General requested in paragraph 6 of the report of the Advisory Committee;

2. *Authorizes* the Secretary-General to enter into commitments to cover costs borne by the support account in an amount not to exceed 16,376,250 United States dollars for the period from 1 January to 30 June 1994, as recommended by the Advisory Committee in paragraph 34 of its report;

3. *Requests* the Secretary-General to submit a report to the General Assembly at its resumed forty-eighth session in accordance with the recommendations contained in paragraph 6 of the report of the Advisory Committee;

4. *Decides* to include in the provisional agenda of its forty-ninth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations".

87th plenary meeting
23 December 1993

48/227. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

The General Assembly,

Having considered the report of the Secretary-General⁵⁷ and the related reports of the Advisory Committee on Administrative and Budgetary Questions⁵⁸ on the financing of seventeen peace-keeping operations -- United Nations Disengagement Observer Force, United Nations Interim Force in Lebanon, United Nations Angola Verification Mission, United Nations Iraq-Kuwait Observation Mission, United Nations Mission for the Referendum in Western Sahara, United Nations Observer Mission in El Salvador, United Nations Transitional Authority in Cambodia, United Nations Protection Force, United Nations Operation in Somalia II, United Nations Operation in Mozambique, United Nations Peace-keeping Force in Cyprus, United Nations Observer Mission in Georgia, United Nations Observer Mission Uganda-Rwanda, United Nations Mission in Haiti, United Nations Observer Mission in Liberia, United Nations Assistance Mission for Rwanda, and United Nations Military Liaison Team in Cambodia -- as well as the report of the Advisory Committee on the question under consideration,⁵⁹

Recalling the report of the Advisory Committee on Administrative and Budgetary Questions,⁶⁰ which, *inter alia*, addressed the timely submission of reports to the General Assembly,

Expressing its concern that the Secretariat has until now not given the desirable level of attention to the views of the General Assembly on this matter,

Mindful of the fact that peace-keeping requires a reliable and assured funding base for the success of operations and that troop contributors need to be reimbursed on a more regular basis, and that the continuation of irregular budgetary practices may further complicate this situation,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁵⁹

2. *Notes with concern* that the approach based on the compilation of the abbreviated statements of requirements of peace-keeping operations in a series of separate subsections in the report of the Secretary-General⁵⁷ does not allow for proper budgetary scrutiny by the General Assembly;

3. *Notes* that such a compilation of the requirements of the operations represents an exceptional measure in order to expedite the approval of resources necessary for the maintenance of the operations and does not constitute a precedent for the future;

4. *Decides*, therefore, that peace-keeping submissions will continue to be considered on an individual basis until such time as the General Assembly decides otherwise;

5. *Expresses regret* at the worsening trend of the late submission of full cost estimates for the peace-keeping operations despite the deadlines set for the submission of such cost estimates by the General Assembly and assurances by the Secretariat, and notes that none of the cost estimates has been submitted on time at the current session;

6. *Reaffirms its concern* expressed in its resolutions 47/41 C, 47/208 B and 47/210 B of 14 September 1993 about the delays in the submission of budget documents until well into the financing period of the peace-keeping operations, which have contributed to the financial difficulties of the operations;

7. *Takes note* of the reasons advanced by the Secretary-General for the delays in submission, in paragraphs 1 and 2 of his report, and considers that the circumstances related to the regular budget are not related to the timely submission of the cost estimates for peace-keeping operations;

8. *Expresses its concern* about the apparent lack of adequate financial planning relating to peace-keeping;

9. *Emphasizes* that the General Assembly can appropriate resources only on the basis of a detailed consideration and approval of the cost estimates submitted to it by the Secretary-General;

10. *Expresses its concern also* about the insufficient provisions for external audit, and reiterates its request to the Board of Auditors to review its need for resources to perform its functions adequately;

11. *Decides* to consider, on an exceptional basis, the report of the Secretary-General and to take action thereon solely in order to provide for the continuation of the operations in

question, without it constituting a precedent, on the understanding that the measures under paragraphs 13 to 15 below will be duly implemented;

12. *Decides also* to take action on each operation within the framework of the present resolution in a separate decision at its current session;

13. *Requests* the Secretary-General to take prompt and definitive corrective measures to prevent the recurrence of delays in the submission of full cost estimates and to report to the General Assembly at its current session, through the Advisory Committee on Administrative and Budgetary Questions, on the implementation of those measures;

14. *Decides further* that all performance and financial reports shall be submitted by 31 January 1994 to Member States, notwithstanding paragraph 10 of resolution 47/41 C, paragraph 10 of resolution 47/208 B, paragraph 15 of resolution 47/234 of 14 September 1993 and paragraph 7 of resolution 47/224 C of 14 September 1993, so that the Assembly will be able to consider appropriating the required resources no later than 31 March 1994 for each operation, well in advance of the commencement of its financial period;

15. *Requests* the Secretary-General to improve the presentation and type of information contained in performance and financial reports, in accordance with recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report;⁶⁰

16. *Decides* to review the matter at its resumed forty-eighth session.

*87th plenary meeting
23 December 1993*

48/228. Questions relating to the proposed programme budget for the biennium 1994-1995

The General Assembly,

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Reaffirming its resolution 41/213 of 19 December 1986 and subsequent relevant resolutions,

Recalling section VI, paragraph 1, of its resolution 45/248 B of 21 December 1990, in which it reaffirmed that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters,

Recalling also its resolutions 45/253 of 21 December 1990 on programme planning and 47/213 of 23 December 1992 on the proposed programme budget outline for the biennium 1994-1995,

1. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination on the proposed programme budget for the biennium 1994-1995 contained in the report on the work of the second part of its thirty-third session,¹⁴ without prejudice to the priorities established by the General Assembly;

2. *Deplores* the extraordinary and unacceptable delay in the submission of the proposed programme budget for the biennium 1994-1995⁶¹ by the Secretary-General, which compelled the General Assembly and its subsidiary organs to conduct a review on the basis of incomplete and inadequately transparent proposals;

3. *Stresses* that the activities included in the proposed programme budget must be derived from the medium-term plan for the period 1992-1997,⁶² as adopted by the General Assembly in its resolutions 45/253 and 47/214 of 23 December 1992, and other relevant intergovernmental decisions, and should be aimed at the full implementation of the mandates, policies and priorities previously established;

4. *Reaffirms* its resolution 47/213;

5. *Requests* the Secretary-General, taking into account paragraph 69 of the first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 1994-1995,⁶³ to present extrabudgetary resources, including backstopping activities, in the proposed programme budget for the biennium 1996-1997 so as to show, to the extent possible, objects of expenditure, as is done in respect of the regular budget;

6. *Regrets* that the provisions of section III of its resolution 47/212 B of 6 May 1993 have not been applied to the sections of the proposed programme budget for the biennium 1994-1995;

7. *Stresses* the need for full and comprehensive information regarding the costing parameters applied in the programme budget, including instructions to programme managers on the preparation of the budget, and requests the Secretary-General to ensure that the proposed programme budget for the biennium 1996-1997 contains a clear indication of all the cost elements, including inflation, exchange-rate fluctuations and others;

8. *Requests* the Board of Auditors, as part of its audit of financial systems during the audit of regular budget accounts, to review the development of assumptions used in the presentation of the programme budget and performance reports, with a view to suggesting improvements;

9. *Requests* the Secretary-General to present in future budget documents the actual regular budget and extrabudgetary expenditure by object of expenditure by section for the prior and current bienniums, with appropriate forecasts to the end of the current biennium, to enable comparison with the request contained in the proposed programme budget;

10. *Also requests* the Secretary-General to include every three months in his report on the status of contributions a summary financial statement;

11. *Regrets* that the Secretary-General has not responded to the requests contained in section II, paragraphs 8 to 10, of its resolution 47/212 B;

12. *Reiterates its request* that the Secretary-General review the role of United Nations Headquarters, centres, the regional commissions and entities in the field, in particular the centres at Vienna and Nairobi, with a view to improving the distribution of responsibilities among them on the basis of their relative