

**43/215. Current financial crisis of the United Nations**

*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 and 42/211 and 42/212 of 21 December 1987,

*Deeply concerned* about the current financial crisis, caused by the non-fulfilment by some Member States of their obligations under the Charter, which threatens the financial solvency, stability and work of the Organization,

*Noting* the renewed efforts by some Member States to pay their assessed contributions in full or to reduce the level of their outstanding contributions,

*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 Nations,<sup>17</sup>

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

1. *Reaffirms* the 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, and calls upon them to pay all their assessed contributions in full and in a timely manner;

2. *Urges* all Member States that have not done so to fulfil their financial obligations under the Charter;

3. *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;

4. *Also requests* the Secretary-General to communicate to all Member States the latest information on the magnitude of the current financial crisis facing the Organization and to report thereon in a timely and comprehensive manner to the General Assembly at its forty-fourth session.

84th plenary meeting  
21 December 1988

**43/216. Financial reports and audited financial statements, and reports of the Board of Auditors**

*The General Assembly,*

*Having considered* the financial reports and audited financial statements for the period ended 31 December 1987 of the United Nations, including the International Trade Centre and the United Nations University,<sup>18</sup> the United Nations Development Programme,<sup>19</sup> the United Nations Children's Fund,<sup>20</sup> the United Nations Relief and Works Agency for Palestine Refugees in the Near East,<sup>21</sup> the United Nations Institute for Training and Research,<sup>22</sup> the voluntary funds administered by the United Nations High Commissioner for Refugees,<sup>23</sup> the Fund of the

<sup>17</sup> A/43/932.

<sup>18</sup> *Official Records of the General Assembly, Forty-third Session, Supplement No. 5 (A/43/5)*, vol. I, sects. I and V; vol. II, sects. I and V; and vol. III, sects. I and V.

<sup>19</sup> *Ibid.*, Supplement No. 5A (A/43/5/Add.1), sects. I and V.

<sup>20</sup> *Ibid.*, Supplement No. 5B (A/43/5/Add.2), sects. I and IV.

<sup>21</sup> *Ibid.*, Supplement No. 5C (A/43/5/Add.3), sects. I and V.

<sup>22</sup> *Ibid.*, Supplement No. 5D (A/43/5/Add.4), sects. I and V.

<sup>23</sup> *Ibid.*, Supplement No. 5E (A/43/5/Add.5), sect. III.

United Nations Environment Programme,<sup>24</sup> the United Nations Population Fund,<sup>25</sup> and the United Nations Habitat and Human Settlements Foundation,<sup>26</sup> the reports and audit opinions of the Board of Auditors,<sup>27</sup> the concise summary of the principal findings and conclusions of common interest contained in the reports of the Board of Auditors,<sup>28</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>29</sup>

*Having also considered* the report of the Board of Auditors on its expanded audit of the financial report and accounts of the United Nations Children's Fund for the year ended 31 December 1986,<sup>30</sup>

*Recognizing* the progress made in the implementation of General Assembly resolution 42/206 of 11 December 1987,

*Noting with concern* that the Board of Auditors, for the reasons stated in its reports, issued qualified audit opinions on the financial statements of the United Nations, the United Nations Development Programme and the United Nations Population Fund, and also issued qualified audit opinions on compliance with the Financial Regulations and legislative authority in the transactions of the United Nations Relief and Works Agency for Palestine Refugees in the Near East and the International Trade Centre,

*Noting also with concern* the delay in the issuance of the reports of the Board of Auditors for consideration by the General Assembly at its forty-third session,

*Taking into consideration* the views expressed by delegations, by the Board of Auditors, by the Advisory Committee on Administrative and Budgetary Questions and by representatives of the United Nations organizations and programmes during the debate in the Fifth Committee on this item,<sup>31</sup> and the widely expressed support for measures to improve the efficiency, management, financial accountability and budgetary control of the United Nations organizations and programmes concerned,

*Recognizing* that the qualifications on the certification of programme expenditures in the audit opinions on the United Nations Development Programme and the United Nations Population Fund accounts are technical in nature and require co-ordinated action by the administrations and governing bodies of the Programme and the Fund and the executing agencies concerned,

1. *Accepts* the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. *Requests* the governing bodies of the United Nations Development Programme, the United Nations Population Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East and the International

<sup>24</sup> *Ibid.*, Supplement No. 5F (A/43/5/Add.6), sects. I and IV.

<sup>25</sup> *Ibid.*, Supplement No. 5G (A/43/5/Add.7), sects. I and V.

<sup>26</sup> *Ibid.*, Supplement No. 5H (A/43/5/Add.8), sects. I and IV.

<sup>27</sup> *Ibid.*, Supplement No. 5 (A/43/5), vol. I, sects. II and III; vol. II, sects. II and III; and vol. III, sects. II and III; *ibid.*, Supplement No. 5A (A/43/5/Add.1), sects. II and III; *ibid.*, Supplement No. 5B (A/43/5/Add.2), sects. II and III; *ibid.*, Supplement No. 5C (A/43/5/Add.3), sects. II and III; *ibid.*, Supplement No. 5D (A/43/5/Add.4), sects. II and III; *ibid.*, Supplement No. 5E (A/43/5/Add.5), sects. I and II; *ibid.*, Supplement No. 5F (A/43/5/Add.6), sects. II and III; *ibid.*, Supplement No. 5G (A/43/5/Add.7), sects. II and III; and *ibid.*, Supplement No. 5H (A/43/5/Add.8), sects. II and III.

<sup>28</sup> See A/43/445, annex.

<sup>29</sup> A/43/674 and Corr.1.

<sup>30</sup> See *Official Records of the General Assembly, Forty-second Session, Supplement No. 5B (A/42/5/Add.2)*, vol. II.

<sup>31</sup> *Ibid.*, Forty-third Session, Fifth Committee, 7th to 10th, 12th to 14th, 27th and 28th meetings, and corrigendum.