

components",⁶³ with some specific examples using the sample form contained in annex II to the report;

3. *Endorses* recommendation 2 of the Joint Inspection Unit⁶³ in the light of the comments of the Secretary-General thereon;⁶⁴

4. *Requests* the Secretary-General to submit concrete proposals on the means of implementing recommendation 3 of the Joint Inspection Unit⁶³ in the current circumstances;

5. *Takes note* of recommendation 4 of the Joint Inspection Unit⁶³ and endorses the views of the Secretary-General thereon;⁶⁵

6. *Endorses* the conclusions and recommendations of the Committee for Programme and Co-ordination contained in paragraphs 86 and 87 of its report⁴ and requests the Secretary-General to present a timetable for the implementation of the recommendations on self-evaluation contained in his report on the application of evaluation findings in programme design, delivery and policy directives⁵⁰ as well as for completing initial evaluation training and providing central evaluation services;

7. *Requests* the Secretary-General to submit to the General Assembly at its forty-fourth session, through the Committee for Programme and Co-ordination, a consolidated progress report on the various requests contained in section III of the present resolution;

8. *Reiterates its request* to the Secretary-General that the programme performance and in-depth evaluation reports, together with the conclusions and recommendations of the Committee for Programme and Co-ordination thereon, as endorsed by the General Assembly, be submitted to the relevant intergovernmental and expert bodies to ensure follow-up action;

IV

JOINT MEETINGS OF THE COMMITTEE FOR PROGRAMME AND CO-ORDINATION AND THE ADMINISTRATIVE COMMITTEE ON CO-ORDINATION

Takes note of Economic and Social Council resolution 1988/64;

V

OTHER CONCLUSIONS AND RECOMMENDATIONS

Endorses those other conclusions and recommendations formulated by the Committee for Programme and Co-ordination at its twenty-eighth session⁴ which have not otherwise been approved by the General Assembly at its forty-third session.

*84th plenary meeting
21 December 1988*

43/220. Financial emergency of the United Nations

The General Assembly,

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, 39/239 B of 18 December

1984, 40/241 A and B of 18 December 1985, 41/204 A of 11 December 1986 and 42/216 A of 21 December 1987,

Mindful of the report of the Negotiating Committee on the Financial Emergency of the United Nations⁶⁶ and of the views expressed by Member States thereon in the Fifth Committee at the thirty-second session of the General Assembly,⁶⁷

Having considered the report of the Secretary-General on the analysis of the financial situation of the United Nations,⁶⁸ and the comments thereon made by the Chairman of the Advisory Committee on Administrative and Budgetary Questions in his introductory statement,⁶⁹

Noting with concern that the short-term deficit of the Organization, though marginally reduced during the year, is expected to reach approximately 320 million United States dollars as at 31 December 1988,

Noting also with concern that delays in and partial payment of assessed contributions continue to create serious cash-flow problems for the Organization,

Concerned also at the increasingly precarious financial situation of peace-keeping operations, and noting that peace-keeping activities remain in operation to a large extent because the current and former troop-contributing Member States, particularly the developing-country troop contributors, continue to bear most of the burden of the deficit,

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 VI to the report of the Secretary-General on the analysis of the financial situation of the United Nations,⁶⁸

Noting recent developments concerning the financial situation of the Organization, in particular the progress being made towards liquidating the long-standing arrears in peace-keeping operations and the offers of voluntary contributions by some Member States in response to the Secretary-General's appeals,

Considering the possibility that for many Member States a calendar difference between the national fiscal year and that of the Organization may be among contributory factors in the delay in the payment of assessed contributions,

Taking into account the views expressed by Member States in the Fifth Committee during the forty-third session,⁷⁰

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 the 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 under the Charter;

3. *Renews its appeal* to all Member States to make their best efforts to overcome constraints to the prompt payment of all assessed contributions and advances to the Working Capital Fund;

⁶⁶ *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37).*

⁶⁷ *Ibid.*, Thirty-second Session, Fifth Committee, 32nd, 33rd, 35th, 37th, 39th and 60th meetings, and *ibid.*, Fifth Committee, Sessional Fascicle, corrigendum.

⁶⁸ A/C.5/43/29 and Corr.1.

⁶⁹ See *Official Records of the General Assembly, Forty-third Session, Fifth Committee*, 45th meeting, and corrigendum.

⁷⁰ *Ibid.*, 45th to 47th, 49th and 51st meetings, and corrigendum.

⁶³ See A/43/124, sect. I.

⁶⁴ A/43/124/Add.1, annex, para. 12.

⁶⁵ *Ibid.*, para. 14.

4. *Expresses its appreciation* to all Member States that 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 sending 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 all assessed contributions, in compliance with regulation 5.4 of the Financial Regulations of the United Nations;

6. *Invites* Member States to provide 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-fourth session a comprehensive report on the financial situation of the United Nations, including updated information on the practices of other organizations of the United Nations system for achieving prompt and full payment of assessed contributions.

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21 December 1988*

43/221. Joint Inspection Unit

The General Assembly,

Recalling its resolutions 40/259 of 18 December 1985, 41/213 of 19 December 1986 and, in particular, 42/218 of 21 December 1987,

Having considered the report of the Joint Inspection Unit on its activities during the period 1 July 1987 to 30 June 1988,⁷¹ together with the report of the Secretary-General on the implementation of the recommendations of the Unit,⁷²

1. *Takes note* of the report of the Joint Inspection Unit;

2. *Welcomes* the measures introduced thus far in improving the quality, effectiveness and presentation of the reports of the Joint Inspection Unit pursuant to General Assembly resolution 42/218;

3. *Encourages* the Joint Inspection Unit to continue its efforts towards this end, particularly with regard to a section in its annual report on its findings concerning the implementation of its recommendations;

4. *Also encourages* the Joint Inspection Unit when drawing up future reports to limit where possible the narrative part and to expand the evaluative part therein, while offering recommendations for improvement that are both practical and feasible;

5. *Takes note* of the work programme of the Joint Inspection Unit for 1988 and the nucleus of its proposed work programme for 1989-1990;⁷³

6. *Requests* the Joint Inspection Unit to consider a more selective approach in drawing up its work pro-

gramme with a view to limiting the quantity and improving the quality of its reports;

7. *Invites* the Joint Inspection Unit, taking into account its other responsibilities, to include in its proposed work programme the provision of advice to participating organizations on their methods of internal evaluation and the undertaking of more *ad hoc* evaluations of programmes and activities, with due regard to programmatic aspects identified by the Committee for Programme and Co-ordination and taking fully into account the mandates of the organizations concerned;

8. *Also invites* the Joint Inspection Unit, in this respect, to give greater attention to management, budgetary and administrative issues, including those identified by the Advisory Committee on Administrative and Budgetary Questions in its reports on the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency and by the Board of Auditors in its audit opinions and reports, as well as those areas of the United Nations system undergoing reform;

9. *Requests* the Secretary-General and the Joint Inspection Unit, in bringing to the attention of the appropriate bodies of the United Nations system all reports of the Unit on matters within their respective spheres of competence, to arrange for the earliest possible introduction of reports of the Unit;

10. *Requests* the Joint Inspection Unit to recommend new procedures designed to encourage more detailed consideration of its reports by the appropriate bodies of the United Nations system;

11. *Expresses its appreciation* to the Secretary-General for the improved content and format of his report on the implementation of the recommendations of the Joint Inspection Unit;⁷²

12. *Invites* the Secretary-General, in his capacity as Chairman of the Administrative Committee on Co-ordination and in consultation with the Joint Inspection Unit, to ensure the maintenance of an efficient and effective research capability within the secretariat of the Unit;

13. *Underlines* the importance of applying the highest standards in selecting candidates for appointment as inspectors, as stipulated in chapter 2 of the statute of the Joint Inspection Unit,⁷⁴ and of giving special emphasis to experience in national or international administrative and financial matters, including management questions, and, where possible, knowledge of the United Nations or other international organizations;

14. *Also underlines*, in this respect, the importance of the consultation process for reviewing the qualifications of the proposed candidates in accordance with article 3, paragraph 2, of the statute of the Joint Inspection Unit;

15. *Requests* the Secretary-General to bring the present resolution to the attention of the executive heads of the participating organizations of the Joint Inspection Unit;

16. *Requests* the Joint Inspection Unit to take into account the guidelines outlined above in finalizing its work programme for 1989-1990 and to report to the General Assembly at its forty-fourth session on the progress made in the implementation of the present resolution.

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⁷¹ *Ibid.*, Forty-third Session, Supplement No. 34 (A/43/34).

⁷² A/43/556.

⁷³ A/43/161, annex.

⁷⁴ Resolution 31/192, annex.