

#### 45/265. Financing of the United Nations Transition Assistance Group

*The General Assembly,*

*Recalling* its resolution 43/232 of 1 March 1989,

*Bearing in mind* Security Council resolution 435 (1978) of 29 September 1978, by which the Council established the United Nations Transition Assistance Group for a period of up to twelve months, as well as Council resolutions 629 (1989) of 16 January 1989 and 632 (1989) of 16 February 1989,

*Having considered* the report of the Secretary-General on the financing of the United Nations Transition Assistance Group<sup>19</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>20</sup>

*Recalling* that the amount of 409,555,646 United States dollars was assessed on Member States for the Group,

*Bearing in mind* that assessed contributions remain uncollected,

*Noting with appreciation* that voluntary contributions in cash and in kind have been made to the Group by certain Governments,

*Recognizing* that the situation in which a peace-keeping operation has terminated with resources in excess of net estimated revised costs is unprecedented,

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>20</sup>

2. *Notes* that the net estimated cost of the United Nations Transition Assistance Group to Member States has been revised to 345,314,701 dollars and that the financial obligations of Member States to the Group shall be adjusted accordingly;

3. *Decides* that the Member States whose payments to the Group exceed their adjusted financial obligations shall be credited in full with the difference;

4. *Notes* that the United Nations has been called upon to launch new peace-keeping operations and that significant obligations will result for Member States;

5. *Invites* Member States to consider the utilization of the credits due to them to be set off against their assessed contributions for other United Nations peace-keeping operations in accordance with the Financial Regulations and Rules of the United Nations;

6. *Requests* the Board of Auditors to take the measures necessary to expedite the audit of the Special Account for the United Nations Transition Assistance Group and submit its findings to the General Assembly at its forty-sixth session;

7. *Requests* the Advisory Committee, on receipt of the special audit requested in paragraph 6 of the present resolution, to make appropriate recommendations regarding the Special Account, taking into consideration interest earnings of the Special Account;

8. *Takes note* of the proposal of the Secretary-General that the shortfall of 3,336,000 dollars for funding the repatriation of some 45,000 Namibians by the Office of the United Nations High Commissioner for Refugees be charged to the Special Account;

9. *Notes* that the unencumbered balance shown in annex VI to the report of the Secretary-General<sup>19</sup> does not include the reported shortfall in the funding for the repatriation of Namibian refugees;

10. *Invites* the Secretary-General to renew his appeal to Governments to meet this reported shortfall, and requests the Secretary-General to submit a report on this issue, through the Advisory Committee, to the General Assembly at its forty-sixth session;

11. *Concurs* with the observations and recommendations of the Advisory Committee contained in paragraph 8 of its report and approves the special arrangements for the Group with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

12. *Urges* those Member States that are still in arrears to make every effort to pay their assessed contributions to the Group.

*76th plenary meeting  
17 May 1991*

#### ANNEX

##### Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.

#### 45/266. Financing of the United Nations Mission for the Referendum in Western Sahara

*The General Assembly,*

*Recalling* its resolution 45/21 of 20 November 1990,

*Bearing in mind* Security Council resolutions 621 (1988) of 20 September 1988 and 658 (1990) of 27 June 1990 as well as Council resolution 690 (1991) of 29 April 1991, by which the Council established, under its authority, the United Nations Mission for the Referendum in Western Sahara,

*Having considered* the report of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara<sup>21</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>22</sup>

<sup>19</sup> A/45/997 and Corr.1.

<sup>20</sup> A/45/1003.

<sup>21</sup> A/45/241/Add.1.

<sup>22</sup> A/45/1011.

*Noting* that the budgetary estimates for the Mission as contained in the report of the Secretary-General amount to 180,617,000 United States dollars gross (176,868,000 dollars net),

*Recognizing* that the costs of the Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

*Mindful* of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

*Urging* all Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time, particularly in view of the urgent need for the start-up cost of the operation and its brevity of duration,

*Recognizing* that, in order to meet the expenditures caused by the Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

*Taking into account* the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

*Bearing in mind* the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of the Mission,

1. *Recalls* that, in accordance with Article 17 of the Charter of the United Nations, it is the General Assembly that shall consider and approve the budget of the Organization;

2. *Approves*, in principle, the budgetary estimates proposed by the Secretary-General for the United Nations Mission for the Referendum in Western Sahara (180,617,000 dollars gross, 176,868,000 dollars net), as contained in his report,<sup>21</sup> for the mandate period approved by the Security Council in its resolution 690 (1991) and in respect of which the Secretary-General is requested to establish a special account in accordance with paragraph 16 of his report;

3. *Decides* to appropriate an initial amount of 143 million dollars gross (140 million dollars net), inclusive of the amount of 889,700 dollars authorized with the concurrence of the Advisory Committee on Administrative and Budgetary Questions for pre-implementation expenses under the terms of General Assembly resolution 44/203 of 21 December 1989, for the operation of the Mission in accordance with the implementation timetable set out in paragraph 10 of the report of the Secretary-General;

4. *Requests* the Secretary-General to submit a detailed performance report for the first six months of the operation to the General Assembly at its forty-sixth session and to take all necessary measures to ensure that the operation is administered with the maximum of efficiency and economy, bearing in mind the observations and recommendations contained in paragraphs 10 to 18 of the report of the Advisory Committee;<sup>22</sup>

5. *Decides* to consider at its forty-sixth session the appropriations required to finance the Mission for the re-

maintaining three-month mandate period in the light of the performance report referred to in paragraph 4 of the present resolution;

6. *Takes note* of the views expressed by the Secretary-General in paragraphs 18 and 19 of his report and acknowledges that the repatriation programme to be carried out by the Office of the United Nations High Commissioner for Refugees, in accordance with its statute, is an essential political element in the settlement proposals without which an impartial referendum could not take place, and calls upon Member States to respond expeditiously to the appeal by the Secretary-General for voluntary contributions in this regard;

7. *Adopts* the recommendations of the Advisory Committee, as contained in paragraph 8 of its report, in respect of voluntary contributions totalling 34.5 million dollars estimated as the requirements of the Office of the United Nations High Commissioner for Refugees for the repatriation of Western Saharans in accordance with the settlement plan as contained in paragraphs 72 to 74 of the report of the Secretary-General of 18 June 1990<sup>23</sup> and in paragraphs 34 to 36 of the report of the Secretary-General of 19 April 1991;<sup>24</sup>

8. *Takes note* of the recommendation of the Advisory Committee, contained in paragraph 15 of its report, concerning the high-level posts for the Mission and decides that no more than one Under-Secretary-General and two Assistant Secretaries-General shall be appointed for the Mission;

9. *Decides*, as an *ad hoc* arrangement, to apportion the amount of 143 million dollars gross (140 million dollars net) among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolution 44/192 B of 21 December 1989, and taking into account the scale of assessments for the years 1989, 1990 and 1991;<sup>18</sup>

10. *Decides also* that Liechtenstein shall be included in the group of Member States set out in paragraph 3 (b) of General Assembly resolution 43/232;

11. *Decides further* that Namibia shall be included in the group of Member States set out in paragraph 3 (d) of General Assembly resolution 43/232;

12. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 of the present resolution, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 3 million dollars approved for the initial six-month period;

13. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolution 44/192 A of 21 December 1989;

14. *Decides* to include in the provisional agenda of its forty-sixth session the item entitled "Financing of the

<sup>23</sup> S/21360; see *Official Records of the Security Council, Forty-fifth Year, Supplement for April, May and June 1990*, document S/21360.

<sup>24</sup> S/22464 and Corr.1; see *Official Records of the Security Council, Forty-sixth Year, Supplement for April, May and June 1991*, document S/22464.

United Nations Mission for the Referendum in Western Sahara”.

76th plenary meeting  
17 May 1991

**45/267. Financing of the United Nations Observer Mission in El Salvador**

*The General Assembly,*

*Bearing in mind* Security Council resolution 693 (1991) of 20 May 1991, by which the Council established, under its authority, the United Nations Observer Mission in El Salvador to monitor all agreements concluded between the Government of El Salvador and the Frente Farabundo Martí para la Liberación Nacional, whose initial mandate in its first phase as an integrated peace-keeping operation will be to verify the compliance by the two parties with the Agreement on Human Rights, signed at San José on 26 July 1990,<sup>25</sup>

*Having considered* the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador<sup>26</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>27</sup>

*Noting* that the budgetary estimates for the Mission as contained in the report of the Secretary-General amount to 31,177,700 United States dollars gross (28,782,800 dollars net) for the twelve-month period of its authorized mandate,

*Recognizing* that the costs of the Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

*Mindful* of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

*Urging* all Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time, particularly in view of the urgent need for the start-up cost of the operation,

*Recognizing* that, in order to meet the expenditures caused by the Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

*Taking into account* the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

*Bearing in mind* the special responsibilities of the States that are permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of the Mission,

1. *Decides* to appropriate an amount of 13.8 million dollars gross (13 million dollars net), inclusive of the amount of 611,300 dollars authorized by the Secretary-General for pre-implementation costs under the terms of

<sup>25</sup> A/44/971-S/21541, annex; see *Official Records of the Security Council, Forty-fifth Year, Supplement for July, August and September 1990*, document S/21541.

<sup>26</sup> A/45/242/Add.1.

<sup>27</sup> A/45/1021.

General Assembly resolution 44/203 of 21 December 1989, for the operation of the United Nations Observer Mission in El Salvador for the six-month period from 1 July to 31 December 1991, and requests the Secretary-General to establish a special account in accordance with paragraph 15 of his report;<sup>26</sup>

2. *Decides*, as an *ad hoc* arrangement, to apportion the amount of 13.8 million dollars gross (13 million dollars net) among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolution 44/192 B of 21 December 1989, and taking into account the scale of assessments for the years 1989, 1990 and 1991;<sup>18</sup>

3. *Decides also* that Liechtenstein shall be included in the group of Member States set out in paragraph 3 (b) of General Assembly resolution 43/232;

4. *Decides further* that Namibia shall be included in the group of Member States set out in paragraph 3 (d) of General Assembly resolution 43/232;

5. *Decides* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 2 of the present resolution, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 800,000 dollars;

6. *Authorizes* the Secretary-General to enter into commitments for the Mission in an amount not to exceed 9.2 million dollars gross (8.8 million dollars net), with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, for the period from 1 January to 30 June 1992, inclusive, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

7. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolution 44/192 A of 21 December 1989;

8. *Requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

9. *Decides* to include in the provisional agenda of its forty-sixth session the item entitled “Financing of the United Nations Observer Mission in El Salvador”.

78th plenary meeting  
21 June 1991

**45/268. United Nations common system and United Nations pension system**

*The General Assembly,*

*Recalling* its resolution 3357 (XXIX) of 18 December 1974, by which it approved the statute of the International Civil Service Commission,

*Recalling also* the importance of ensuring that the governing bodies of the organizations of the United Nations common system take common positions with regard to matters of concern for the system,