

2. The income from staff assessment shall be credited to the Tax Equalization Fund in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955;

3. Direct expenses of the United Nations Postal Administration, services to visitors, catering and related services, garage operations, television services and the sale of publications, not provided for under the budget appropriations, shall be charged against the income derived from those activities.

87th plenary meeting
23 December 1993

48/220. Improving the financial situation of the United Nations

The General Assembly,

Recalling its resolution 47/215 of 23 December 1992,

Taking note of the reports of the Secretary-General²³ and the relevant recommendations contained in his report A/48/565 and Corr.1,

Recognizing the need for a continuing dialogue at the intergovernmental level to analyse possible solutions for the improvement of the financial situation of the Organization,

1. *Reaffirms* the obligation of Member States to pay assessed contributions promptly and in full;

2. *Recognizes* that non-payment of assessed contributions in full and on time has damaged and continues to damage the ability of the Organization to implement its activities effectively;

3. *Decides* to continue consideration of this item and, *inter alia*, the above-mentioned reports, at its resumed forty-eighth session.

87th plenary meeting
23 December 1993

48/221. Joint Inspection Unit

The General Assembly,

Recalling its previous resolutions, in particular resolution 47/201 of 22 December 1992, and decision 46/446 of 20 December 1991,

Having considered the annual reports of the Joint Inspection Unit for the periods 1 July 1990 to 30 June 1991,²⁴ 1 July 1991 to 30 June 1992,²⁵ and 1 July 1992 to 30 June 1993,²⁶ and its work programmes for the related periods,²⁷ as well as the reports of the Secretary-General on the implementation of the recommendations of the Unit²⁸ and the report of the Advisory Committee on Administrative and Budgetary Questions,²⁹

Expressing its appreciation to the Joint Inspection Unit for the measures taken with regard to improving its programming methods, increasing its productivity and enhancing its performance,

Stressing the importance of timely substantive consideration of the reports of the Joint Inspection Unit by Member States and the participating organizations, especially those organizations which have been inspected,

Emphasizing the need for greater management efficiency, transparency and coordination on the part of the participating organizations within the United Nations system,

Reaffirming the statute of the Joint Inspection Unit, the only independent system-wide inspection, evaluation and investigation body,

Recognizing the need to give adequate means to the Joint Inspection Unit in order to enable it to carry out its functions,

1. *Takes note with appreciation* of the report of the Joint Inspection Unit on its activities during the period 1 July 1992 to 30 June 1993,²⁶ of its work programme for 1993,³⁰ and of the report of the Secretary-General on the implementation of the recommendations of the Unit;³¹

2. *Requests* the Joint Inspection Unit to study carefully all problems arising during the start-up phase of peace-keeping operations;

3. *Notes with appreciation* the efforts of the Joint Inspection Unit aimed at improving its programming methods, output and quality of work, and requests it to continue its efforts to comply with the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions²⁹ and that it report thereon to the General Assembly;

4. *Invites* the Joint Inspection Unit, in its future work programmes, to put more emphasis on inspection and evaluation to ensure optimum use of funds in order to enhance the efficiency of the administrative and financial functioning of the United Nations system;

5. *Requests* the Joint Inspection Unit, when appropriate, to provide in its reports information on estimated financial implications or possible cost-savings resulting from implementation of the recommendations formulated therein;

6. *Calls upon* the Joint Inspection Unit to follow up on the implementation of its recommendations and to include the relevant information regularly in its annual reports;

7. *Also invites* the Joint Inspection Unit to maintain a close relationship with the Committee for Programme and Coordination, the International Civil Service Commission, the Advisory Committee on Administrative and Budgetary Questions, the Board of Auditors, the Panel of External Auditors and organizations and bodies within the United Nations system in order to ensure greater and more cost-effective coordination of their respective activities for the promotion of management efficiency, greater accountability and transparency of the United Nations and other participating organizations;

8. *Requests* the executive heads of the participating organizations to increase their efforts to make detailed and