

bilities in order to ensure prompt reimbursement to troop-contributing countries;

4. *Decides*, at this stage, to appropriate, in accordance with the recommendation contained in paragraph 14 of the report of the Advisory Committee, an amount of 85 million United States dollars net to meet the additional requirements of the Transitional Authority for the period from 1 May to 31 July 1993 and for the continued operation of the Transitional Authority from 1 August 1993 to the end of its mandate, in accordance with Security Council resolution 860 (1993) of 27 August 1993, in addition to the total amount of 1,397,191,600 dollars gross (1,376,845,400 dollars net) already appropriated for the Advance Mission and the Transitional Authority, inclusive of the amount of 236 million dollars authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 7 of General Assembly resolution 47/209 A of 22 December 1992 for the period from 1 May to 31 July 1993;

5. *Decides also*, as an ad hoc arrangement, to apportion the amount of 85 million dollars net, for the period from 1 May 1993 to the end of the mandate of the Transitional Authority, in accordance with Security Council resolution 860 (1993), 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 resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

6. *Decides further* to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Transitional Authority in accordance with the rates of assessment to be adopted by the General Assembly for these Member States no later than at its forty-eighth session;

7. *Invites* the new Member States mentioned in paragraph 6 above to make advance payments against their assessed contributions, to be determined;

8. *Invites* voluntary contributions to the Transitional Authority 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 resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

9. *Requests* the Secretary-General to submit to the General Assembly at its forty-eighth session a detailed and up-to-date performance report on the budget of the Advance Mission and the Transitional Authority for the period from 1 November 1991 to the end of the mandate of the Transitional Authority, in accordance with Security Council resolution 860 (1993);

10. *Decides* that the disposition of the property of the Transitional Authority shall proceed on the basis of the principle that the equipment of the Transitional Authority should, wherever possible and cost-effective, be transferred to other missions, and, in this connection, endorses the recommendation of the Advisory Committee with regard to the disposition of the equipment,¹² and requests the Secretary-General to proceed with the disposition on this basis;

11. *Requests* the Secretary-General to submit a report early at the forty-eighth session providing a detailed explanation for the donation of certain assets to the Government of Cambodia along with the proposals for the donation of any remaining assets which cannot be transferred to other missions;

12. *Decides*, with regard to section IV of the report of the Secretary-General,¹⁰ that the Secretary-General may use, on an extraordinary and temporary basis, an amount from the existing reserves equivalent to the pledges received and that repayment of any reserves so utilized shall be the first charge on receipts from voluntary contributions, and requests the Secretary-General to report to the General Assembly at its forty-eighth session, through the Advisory Committee, on the financial situation with regard to the joint interim administration referred to in section IV of his report, including proposals on this matter;

13. *Invites* Member States and other States in a position to do so to respond positively to the appeal of the Secretary-General for voluntary contributions for financial assistance to the joint interim administration of Cambodia;

14. *Requests* the Secretary-General to submit revised cost estimates related to the liquidation of the Transitional Authority, scheduled to start on 1 September 1993;

15. *Authorizes* the Secretary-General to enter into commitments of up to 100 million dollars to meet the costs associated with the initial liquidation of the Transitional Authority over the period from 1 September to 31 December 1993, subject to obtaining the prior concurrence of the Advisory Committee, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

16. *Requests* the Advisory Committee to report to the General Assembly at its forty-eighth session on action taken with regard to paragraph 15 above;

17. *Requests* the Secretary-General to take all necessary action to ensure that the Transitional Authority is administered with a maximum of efficiency and economy.

*110th plenary meeting
14 September 1993*

47/210. Financing of the United Nations Protection Force

B¹³

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Protection Force¹⁴ and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁵

Bearing in mind Security Council resolutions 727 (1992) of 8 January 1992 and 740 (1992) of 7 February 1992, in which the Council endorsed the sending of a group of military liaison officers to Yugoslavia to promote maintenance of the cease-fire,

Bearing in mind also Security Council resolution 743 (1992) of 21 February 1992, by which the Council established the United Nations Protection Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 847 (1993) of 30 June 1993,

Recalling its resolutions 46/233 of 19 March 1992 and

47/210 A of 22 December 1992 on the financing of the Force,

Reaffirming that the costs of the Force 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,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Force, 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 such operations,

Noting with appreciation that voluntary contributions have been made to the Force by certain Governments,

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

Expressing concern about the deteriorating financial situation with regard to the Force owing to overdue payments by Member States of their assessments, particularly Member States in arrears,

Also expressing concern about the delays in submission of budget documents until well into the financial period of the Force, which have contributed to the deteriorating financial situation,

Expressing deep concern about the adverse effect that the deteriorating financial situation has on reimbursement to troop contributors, placing an additional burden on these countries and putting at risk the continuing supply of troops to the Force and, consequently, the success of the operation,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,¹⁵ subject to the terms of the present resolution, and approves on an exceptional basis the special arrangements for the United Nations Protection Force 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 Force 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;

2. *Requests* the Secretary-General to include in his report to the General Assembly at its forty-eighth session, referred to in paragraph 11 below, relevant information on the steps taken to comply with the recommendations of the Advisory Committee in its report¹⁵ and, in particular, the recommendation contained in paragraph 18 of the report of the Advisory Committee on the administrative and budgetary aspects of the financing of the United Nations peace-keeping operations;¹⁶

3. *Also requests* the Secretary-General to take all necessary action to ensure that the Force is administered with

a maximum of efficiency and economy, to improve management, and to include in his report to the General Assembly mentioned in paragraph 2 above the steps taken to improve management;

4. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the Force promptly and in full;

5. *Requests* the Secretary-General to explore all possibilities in order to ensure prompt reimbursement to troop-contributing countries;

6. *Decides* to extend the first financial period by thirty-nine days, up to and including 31 March 1993, and to consolidate and administer the resources provided to the Force for the period from its inception on 12 January 1992 to 31 March 1993, inclusive;

7. *Decides also* to appropriate to the Special Account referred to in General Assembly resolution 46/233 the amount of 27,759,900 United States dollars gross (27,269,300 dollars net), authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 7 of General Assembly resolution 47/210 A, for the operation of the Force for the period from 21 February to 31 March 1993;

8. *Decides further* to appropriate to the Special Account the amount of 227,584,900 dollars gross (226,132,800 dollars net), inclusive of the amount of 141,193,575 dollars gross (139,477,002 dollars net) authorized and apportioned with the prior concurrence of the Advisory Committee under the terms of paragraph 7 of General Assembly resolution 47/210 A and the amount of 10 million dollars authorized by the Advisory Committee under the terms of paragraph 1 of Assembly resolution 46/187 of 20 December 1991, for the maintenance of the Force for the period from 1 April to 30 June 1993, inclusive;

9. *Decides* to appropriate to the Special Account an amount of 55 million dollars gross to meet the additional start-up requirements owing to the enlargement of the Force in the former Yugoslav Republic of Macedonia and in Bosnia and Herzegovina;

10. *Authorizes* the Secretary-General to enter into commitments for the operation of the Force in an amount not to exceed 200 million dollars gross (198,257,825 dollars net) for the period from 1 July to 30 September 1993, and, subject to the Security Council deciding to continue the Force beyond 30 September 1993 and to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into, to enter into commitments for the operation of the Force at a rate not to exceed 65 million dollars gross (64,419,275 dollars net) per month for the period from 1 October to 31 December 1993, the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution;

11. *Requests* the Secretary-General to submit to the General Assembly, prior to 1 November 1993, a full budget for the Force for the period from 1 July 1993 to 31 March 1994;

12. *Decides*, as an ad hoc arrangement, to apportion the amounts of 86,391,325 dollars gross (86,655,798 dollars net) for the period from 1 April to 30 June 1993, 55 million dollars gross for the additional start-up requirements owing to the enlargement of the Force in the former Yugoslav Republic of Macedonia and in Bosnia and Herzegovina and 200 million dollars gross (198,257,825

dollars net) for the period from 1 July to 30 September 1993 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 resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments for the years 1992, 1993 and 1994 set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

13. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, the apportionment among Member States, as provided for in paragraph 12 above, shall take into consideration the decrease in their respective share in the Tax Equalization Fund of the estimated staff assessment income of 264,473 dollars approved for the Force for the period from 1 April to 30 June 1993, inclusive;

14. *Decides further* that, in accordance with the provisions of its resolution 973 (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 12 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,742,175 dollars for the period from 1 July to 30 September 1993 approved for the Force;

15. *Decides* to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Force in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

16. *Invites* the new Member States listed in paragraph 15 above to make advance payments against their assessed contributions, to be determined;

17. *Invites* voluntary contributions to the Force 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 resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991.

*110th plenary meeting
14 September 1993*

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 for 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.

47/212. Review of the efficiency of the administrative and financial functioning of the United Nations and programme budget for the biennium 1992-1993

B¹⁷

The General Assembly,

Recalling its resolutions 41/213 of 19 December 1986, 42/211 of 21 December 1987, 43/213 of 21 December 1988, 44/200 A to C and 44/201 A and B of 21 December 1989, S-18/3 of 1 May 1990, 45/199, 45/248 A and B, 45/253 and 45/254 A to C of 21 December 1990, 45/264 of 13 May 1991, 46/232 of 2 March 1992, 46/235 of 13 April 1992, 47/199 of 22 December 1992 and 47/212 A and 47/213 of 23 December 1992,

Reaffirming its functions and powers in considering and approving the budgets of the Organization, and, in this context, its role with regard to the structure of the Secretariat and the creation, suppression and redeployment of posts financed from the regular budget of the Organization,

Reaffirming also the responsibilities of the Secretary-General as chief administrative officer of the Organization,

Recalling the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,

Reaffirming the priorities set out in the medium-term plan for the period 1992-1997 as revised and approved under the terms of its resolution 47/214 of 23 December 1992,

Noting that New York is the Headquarters and a centre of the United Nations and that there are currently three additional United Nations centres, at Geneva, Nairobi and Vienna,

Having considered the report of the Secretary-General on the revised estimates as requested by the General Assembly in its resolution 47/212 A,¹⁸

Having also considered the report of the Advisory Committee on Administrative and Budgetary Questions,¹⁹

Having further considered the letter from the Chairman of the Committee on Conferences addressed to the Chairman of the Fifth Committee,²⁰

Taking into account the views expressed by Member States,

I

1. *Approves* a revised appropriation of 2,467,458,200 United States dollars for the biennium 1992-1993 as a result of the restructuring;

2. *Also approves*, subject to the provisions contained in the present section and in sections II and III of the present resolution, the proposals for transfers of resources among sections, as reflected in the annex to the present resolution, and concurs with the recommendations and observations of the Advisory Committee on Administrative and Budgetary Questions;

3. *Further approves* the proposals of the Secretary-General with regard to high-level posts, subject to the following modifications:

(a) *Decides* to defer action on the proposal of the Secretary-General to abolish the four high-level posts in the Department of Administration and Management and,