

## III

*Stressing* the necessity for the proper management of resources and funds of the United Nations,

*Determined* to address alleged cases of fraud in the United Nations in an impartial manner, in accordance with due process of law and full respect for the rights of each individual concerned, especially the rights of defence,

*Taking note* of the views expressed by Member States during its forty-eighth session,

1. *Decides* to study the possibility of the establishment of a new jurisdictional and procedural mechanism or of the extension of mandates and improvement of the functioning of existing jurisdictional and procedural mechanisms;

2. *Also decides* to this end to establish an ad hoc intergovernmental working group of experts in the legal and financial fields which shall work in consultation with the relevant existing bodies and shall submit a report to the General Assembly with specific recommendations no later than at its forty-ninth session;

3. *Further decides* that the working group shall consist of twenty-five members and invites the President of the General Assembly to define the composition of the working group, with due regard for equitable geographical representation, and to convene it as soon as possible but no later than 31 March 1994;

4. *Requests* the Secretary-General to provide the working group with the necessary services;

5. *Also requests* the Secretary-General to seek the views of Member States on the issue identified in paragraph 1 above, and to bring these views to the attention of the working group, as well as to the attention of the General Assembly;

6. *Invites* Member States to make voluntary contributions to fund the activities of the working group;

7. *Decides* to defer consideration of the report of the Secretary-General on the recovery of misappropriated funds<sup>22</sup> to its resumed forty-eighth session, and requests the Advisory Committee on Administrative and Budgetary Questions to comment on it.

87th plenary meeting  
23 December 1993

## 48/219. Programme budget for the biennium 1992-1993

## A

## FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1992-1993

*The General Assembly*

*Resolves* that for the biennium 1992-1993:

1. The amount of 2,467,458,200 United States dollars appropriated by its resolution 47/212 B of 6 May 1993 shall be decreased by 56,054,200 dollars as follows:

<i>Section</i>	<i>Amount appropriated by resolution 47/212 B</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
			<i>(United States dollars)</i>
<b>PART I. Overall policy-making, direction and coordination</b>			
1. Overall policy-making, direction and coordination	34 290 900	2 565 900	36 856 800
<b>TOTAL, PART I</b>	<b>34 290 900</b>	<b>2 565 900</b>	<b>36 856 800</b>
<b>PART II. Political affairs</b>			
2. Peace-keeping operations and special missions	109 088 400	6 778 400	115 866 800
3. Political and Security Council affairs	4 001 200	-	4 001 200
4. Political and General Assembly affairs and Secretariat services	2 971 100	(14 100)	2 957 000
5. Disarmament	3 964 100	103 700	4 067 800

Section	Amount appropri- ated by resolution 47/212 B	Increase or (decrease)	Final appropriation
	(United States dollars)		
6. Special political questions; regional cooperation; trustee- ship and decolonization	2 851 500	128 500	2 980 000
7. Elimination of apartheid	1 861 300	(71 900)	1 789 400
37. Department of Political Affairs	<u>43 766 900</u>	<u>(1 498 800)</u>	<u>42 268 100</u>
TOTAL, PART II	<u>168 504 500</u>	<u>5 425 800</u>	<u>173 930 300</u>
PART III. <i>International justice and law</i>			
8. International Court of Justice	18 485 000	1 230 300	19 715 300
9. Legal activities	5 342 600	(18 800)	5 323 800
10. Law of the sea and ocean affairs	2 022 300	(19 600)	2 002 700
38. Legal activities	<u>24 155 600</u>	<u>(2 344 100)</u>	<u>21 811 500</u>
TOTAL, PART III	<u>50 005 500</u>	<u>(1 152 200)</u>	<u>48 853 300</u>
PART IV. <i>International cooperation for development</i>			
11. Development and international economic cooperation	11 360 200	1 340 000	12 700 200
12. Regular programme of technical cooperation	40 146 200	(6 042 500)	34 103 700
13. Department of International Economic and Social Affairs	13 177 400	(162 100)	13 015 300
14. Department of Technical Cooperation for Development	6 786 300	(26 900)	6 759 400
15. United Nations Conference on Trade and Development	96 927 200	(4 026 600)	92 900 600
16. International Trade Centre	18 489 800	(1 024 600)	17 465 200
17. United Nations Environment Programme	12 332 300	314 200	12 646 500
18. Centre for Science and Technology for Development	1 133 100	(21 600)	1 111 500
19. United Nations Centre for Human Settlements (Habitat)	12 029 900	(1 974 000)	10 055 900
20. United Nations Centre on Transnational Corporations	3 478 700	(213 900)	3 264 800
21. Social development and humanitarian affairs	10 492 900	396 800	10 889 700
22. International drug control	13 383 800	(214 600)	13 169 200
39A. Policy coordination and sustainable development	16 966 500	(1 254 700)	15 711 800
39B. Economic and social information and policy analysis	16 664 700	(843 900)	15 820 800
39C. Development support and management services	10 843 500	(822 300)	10 021 200
39D. Policy-making organs	2 002 100	(1 036 200)	965 900

<i>Section</i>	<i>Amount appropriated by resolution 47/212 B</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
	<i>(United States dollars)</i>		
39E. Department of Economic and Social Development	<u>41 587 000</u>	<u>(315 800)</u>	<u>41 271 200</u>
TOTAL, PART IV	<u>327 801 600</u>	<u>(15 928 700)</u>	<u>311 872 900</u>
PART V. <i>Regional cooperation for development</i>			
23. Economic Commission for Africa	72 049 300	(3 323 300)	68 726 000
24. Economic and Social Commission for Asia and the Pacific	55 301 900	(3 019 700)	52 282 200
25. Economic Commission for Europe	42 509 800	(2 488 300)	40 021 500
26. Economic Commission for Latin America and the Caribbean	67 350 700	(1 138 900)	66 211 800
27. Economic and Social Commission for Western Asia	<u>45 333 900</u>	<u>(12 968 000)</u>	<u>32 365 900</u>
TOTAL, PART V	<u>282 545 600</u>	<u>(22 938 200)</u>	<u>259 607 400</u>
PART VI. <i>Human rights and humanitarian affairs</i>			
28. Human rights	25 158 600	(155 400)	25 003 200
29. Protection of and assistance to refugees	63 611 700	(284 400)	63 327 300
30. Disaster relief operations	2 010 600	(59 400)	1 951 200
40. Department of Humanitarian Affairs	<u>10 216 400</u>	<u>393 400</u>	<u>10 609 800</u>
TOTAL, PART VI	<u>100 997 300</u>	<u>(105 800)</u>	<u>100 891 500</u>
PART VII. <i>Public information</i>			
31. Public information	111 842 000	2 921 800	114 763 800
TOTAL, PART VII	<u>111 842 000</u>	<u>2 921 800</u>	<u>114 763 800</u>
PART VIII. <i>Common support services</i>			
32. Conference services	106 150 800	1 210 300	107 361 100
33. Administration and management	103 110 200	(3 645 700)	99 464 500
41. Administration and management	<u>634 567 300</u>	<u>707 200</u>	<u>635 274 500</u>
TOTAL, PART VIII	<u>843 828 300</u>	<u>(1 728 200)</u>	<u>842 100 100</u>
PART IX. <i>Special expenses</i>			
34. Special expenses	<u>47 661 700</u>	<u>3 771 200</u>	<u>51 432 900</u>
TOTAL, PART IX	<u>47 661 700</u>	<u>3 771 200</u>	<u>51 432 900</u>
PART X. <i>Capital expenditures</i>			
35. Construction, alteration, improvement and major maintenance	<u>98 850 200</u>	<u>(486 400)</u>	<u>98 363 800</u>
TOTAL, PART X	<u>98 850 200</u>	<u>(486 400)</u>	<u>98 363 800</u>
PART XI. <i>Staff assessment</i>			

<i>Section</i>	<i>Amount appropriated by resolution 47/212 B</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
	<i>(United States dollars)</i>		
36. Staff assessment	<u>401 130 600</u>	<u>(28 399 400)</u>	<u>372 731 200</u>
TOTAL, PART XI	<u>401 130 600</u>	<u>(28 399 400)</u>	<u>372 731 200</u>
GRAND TOTAL	<u>2 467 458 200</u>	<u>(56 054 200)</u>	<u>2 411 404 000</u>

2. The Secretary-General shall be authorized to transfer credits between sections of the budget, with the concurrence of the Advisory Committee on Administrative and Budgetary Questions;

3. The total net provision made under the various sections of the budget for contractual printing shall be administered as a unit under the direction of the United Nations Publications Board;

4. The appropriations for the regular programme of technical cooperation under part IV, section 12, shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity of obligations shall be subject to the following procedures:

(a) Obligations for personal services established in the current biennium shall be valid for the succeeding biennium, provided that appointments of the experts concerned are effected by the end of the current biennium and that the total period to be covered by obligations established for these purposes against the resources of the current biennium does not exceed twenty-four months;

(b) Obligations established in the current biennium for fellowships shall remain valid until liquidated, provided that the fellow has been nominated by the requesting Government and accepted by the Organization and that a formal letter of award has been issued to the requesting Government;

(c) Obligations in respect of contracts or purchase orders for supplies or equipment recorded in the current biennium shall remain valid until payment is effected to the contractor or vendor, unless they are cancelled;

5. In addition to the appropriations approved under paragraph 1 above, an amount of 51,000 dollars is appropriated for each year of the biennium 1992-1993 from the accumulated income of the Library Endowment Fund for the purchase of books, periodicals, maps and library equipment and for such other expenses of the Library at the Palais des Nations as are in accordance with the objects and provisions of the endowment.

87th plenary meeting  
23 December 1993

## B

### FINAL INCOME ESTIMATES FOR THE BIENNIUM 1992-1993

#### *The General Assembly*

*Resolves that for the biennium 1992-1993:*

1. The estimates of income in the amount of 471,016,400 United States dollars approved by its resolution 47/220 B of 23 December 1992 shall be decreased by 27,696,300 dollars as follows:

<i>Income section</i>	<i>Amount approved by resolution 47/220 B</i>	<i>Increase or (decrease)</i>	<i>Final income estimates</i>
	<i>(United States dollars)</i>		
1. Income from staff assessment	<u>408 003 900</u>	<u>(29 820 900)</u>	<u>378 183 000</u>
TOTAL, INCOME SECTION 1	<u>408 003 900</u>	<u>(29 820 900)</u>	<u>378 183 000</u>
2. General income	<u>59 295 200</u>	<u>(1 802 400)</u>	<u>57 492 800</u>
3. Services to the public	<u>3 717 300</u>	<u>3 927 000</u>	<u>7 644 300</u>
TOTAL, INCOME SECTIONS 2 AND 3	<u>63 012 500</u>	<u>2 124 600</u>	<u>65 137 100</u>
GRAND TOTAL	<u>471 016 400</u>	<u>(27 696 300)</u>	<u>443 320 100</u>

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-General<sup>23</sup> 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,<sup>24</sup> 1 July 1991 to 30 June 1992,<sup>25</sup> and 1 July 1992 to 30 June 1993,<sup>26</sup> and its work programmes for the related periods,<sup>27</sup> as well as the reports of the Secretary-General on the implementation of the recommendations of the Unit<sup>28</sup> and the report of the Advisory Committee on Administrative and Budgetary Questions,<sup>29</sup>

*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,<sup>26</sup> of its work programme for 1993,<sup>30</sup> and of the report of the Secretary-General on the implementation of the recommendations of the Unit;<sup>31</sup>

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 Questions<sup>29</sup> 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