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Agenda item 151 (a)

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[*on the report of the Fifth Committee (A/54/509)*]

**54/19. Reformed procedures for determining reimbursement to Member States
for contingent-owned equipment**

The General Assembly,

Recalling its resolution 45/248 B, section VI, of 21 December 1990 and rule 153 of the rules of procedure of the General Assembly,

Recalling also its resolution 49/233 A of 23 December 1994,

Reaffirming its resolutions 50/222 of 11 April 1996 and 51/218 E of 17 June 1997,

Having considered the report of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment as transmitted by the Chairman of the Working Group to the Chairman of the Fifth Committee,¹ the report of the Secretary-General on the first full year of implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

¹ See A/C.5/52/39.

² A/53/465.

³ A/53/944 and Corr.1.

1. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters;
2. *Requests* the Secretary-General, while implementing the approved reformed procedures for determining reimbursement to Member States for contingent-owned equipment, to avoid any double payment;
3. *Approves* a general policy whereby the United Nations should only assume financial responsibilities in accordance with the decisions of the General Assembly;
4. *Emphasizes* that the intent of the new procedures on reimbursement of contingent-owned equipment is to ensure equitable reimbursement to the troop-contributing countries while ensuring the interests of Member States and the United Nations;
5. *Endorses* the recommendations of the Phase IV Working Group on Reimbursement of Contingent-owned Equipment,¹ subject to the provisions of the present resolution;
6. *Also endorses* the recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report,³ with the exception of the following proposals, relating to:
 - (a) The levels of reimbursement for loss or damage to contingent-owned equipment in cases of hostile action or forced abandonment, as contained in paragraph 15;
 - (b) The review regarding United Nations responsibility for loss or damage during transportation, as contained in paragraph 16;
 - (c) Tentage and accommodation, as contained in paragraph 27;
 - (d) The use of independent outside expertise in the review and assessment of the generic fair market value of equipment, as contained in paragraph 31;
7. *Reaffirms* that, with regard to all new missions activated since 1 July 1996, only the reformed procedures for reimbursement to Member States for contingent-owned equipment are applicable;
8. *Requests* the Secretary-General to take all necessary measures to ensure the full participation of delegations in the work of the Phase V Working Group;
9. *Emphasizes* that the revision of the contingent-owned equipment manual should be a continuous process, and requests the Secretary-General to revise the manual only after the completion of the work of the Phase V Working Group, in order to incorporate recommendations made by the Phase II, III, IV and V Working Groups, as approved by the General Assembly;

10. *Requests* the Board of Auditors to continue to audit the implementation of the reformed procedures for determining reimbursement to Member States for contingent-owned equipment and to report thereon in the context of its annual report to the General Assembly.

*43rd plenary meeting
29 October 1999*