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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/48/817/Add.2)]

48/243. Financing of the United Nations Observer Mission in El Salvador

The General Assembly,

<u>Having considered</u> the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador, <u>1</u>/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Bearing in mind Security Council resolution 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and Council resolution 729 (1992) of 14 January 1992, by which the Council enlarged the mandate of the Observer Mission, as well as the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 888 (1993) of 30 November 1993,

Recalling its resolutions 47/223 of 16 March 1993 and 47/234 of 14 September 1993 and its decision 48/468 A of 23 December 1993 on the financing of the Observer Mission,

Reaffirming that the costs of the Observer 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,

<u>Recalling</u> its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

 $\underline{\text{Taking into account}}$ 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,

/ . . .

^{1/} A/48/842 and Corr.1.

^{2/} A/48/898.

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 Observer Mission by a Government,

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

- 1. <u>Takes note</u> of the status of contributions to the United Nations Observer Mission in El Salvador as at 22 March 1994, including the contributions outstanding in the amount of 24,040,049 United States dollars;
- 2. <u>Expresses concern</u> about the deteriorating financial situation with regard to peace-keeping activities due to overdue payments by Member States of their assessments, particularly Member States in arrears;
- 3. Reaffirms its resolution 48/227 of 23 December 1993 and stresses the need for the Secretariat to submit budget documents in time in order to allow for a proper and thorough review and approval by the General Assembly of the budgets before their implementation;
- 4. <u>Notes with satisfaction</u> an improvement in the compliance by the Secretariat with certain resolutions of the General Assembly with regard to the form of budget documents concerning peace-keeping operations;
- 5. <u>Reaffirms</u> the importance of the role of the Advisory Committee on Administrative and Budgetary Questions as an advisory body to the General Assembly in the budget process;
- 6. <u>Endorses</u> the observations and recommendations contained in the report of the Advisory Committee, $\underline{2}$ / subject to the provisions of the present resolution;
- 7. Requests the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy and, in particular, to implement fully the economy, financial and efficiency measures to be approved during the resumed forty-eighth session but no later than 1 May 1994, and to report on the implementation of such measures in the context of the performance report relevant to that period;
- 8. <u>Urges</u> all Member States to make every possible effort to ensure payment of their assessed contributions to the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America promptly and in full;
- 9. <u>Affirms</u> that the failure by Member States to pay assessed contributions promptly and in full and the fact that the General Assembly has unfortunately been led to consider and approve peace-keeping budgets without adequate documentation have damaged and continue to damage the ability of peace-keeping operations to implement their activities effectively;
- 10. <u>Decides</u> to appropriate to the Special Account, in accordance with the recommendation contained in paragraph 18 of the report of the Advisory Committee, an amount of 19,527,000 dollars gross (17,672,700 dollars net) for the operation of the Observer Mission for the period from 1 December 1993 to 31 May 1994;
- 11. <u>Decides also</u>, as an ad hoc arrangement, to apportion the additional amount of 14,144,700 dollars gross (12,792,700 dollars net) for the period from 1 December 1993 to 31 May 1994, taking into account the amount of

5,382,300 dollars gross (4,880,000 dollars net) already apportioned in accordance with General Assembly decision 48/468 A, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of 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 its decision 48/472 A of 23 December 1993, and taking into account the scale of assessments for the years 1992, 1993 and 1994 as set out in Assembly resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and Assembly decision 47/456 of 23 December 1992;

- 12. <u>Decides further</u> that, in accordance with the provisions of its resolution $9\overline{73}$ (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 11 above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 1,352,000 dollars approved for the Observer Mission for the period from 1 December 1993 to 31 May 1994;
- 13. $\underline{\text{Decides}}$ that the unencumbered balance of appropriations in the amount of $7,\overline{260,498}$ dollars gross (6,511,398 dollars net) shall be retained in the Special Account in light of the outstanding assessed contributions;
- 14. <u>Authorizes</u> the Secretary-General to enter into commitments for the Observer Mission not to exceed 3,895,900 dollars gross (3,612,300 dollars net), subject to the decision of the Security Council, for the period from 1 June to 15 September 1994, and subject also to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into;
- 15. <u>Invites</u> voluntary contributions to the Observer 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 resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;
- 16. <u>Decides</u> that the disposition of the property of the Observer Mission shall proceed on the basis of the principle that the equipment of the Mission should, wherever possible and cost-effective, be transferred to other missions, and, in that connection, endorses the recommendation of the Advisory Committee with regard to the disposition of equipment, $\underline{3}$ / and requests the Secretary-General to proceed with the disposition on that basis;
- 17. <u>Decides also</u> to include in the provisional agenda of its forty-ninth session the item entitled "Financing of the United Nations Observer Mission in El Salvador".

92nd plenary meeting 5 April 1994