

C

FINANCING OF APPROPRIATIONS FOR THE YEAR 1989

The General Assembly

Resolves that for the year 1989:

1. Budget appropriations in a total amount of 900,853,150 United States dollars, consisting of 884,793,150 dollars, being half of the appropriations initially approved for the biennium 1988-1989 by General Assembly resolution 42/226 A of 21 December 1987, plus 19,160,000 dollars, being the increase in appropriations approved during the forty-third session by resolution A above, less 3,100,000 dollars, being the reduction resulting from savings in the liquidation of obligations for the biennium 1984-1985 surrendered in accordance with Assembly resolution 40/239 A, paragraph 6, shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(a) 35,706,650 dollars consisting of:

(i) 25,155,150 dollars, being half of the estimated income approved for the biennium 1988-1989 by Assembly resolution 42/226 B of 21 December 1987 other than staff assessment income and excluding the estimated income in income section 2 (16 million dollars) in respect of the repayment of the loan to the United Nations Industrial Development Organization;

(ii) 10,551,500 dollars, being the increase in estimated income other than staff assessment income approved by resolution B above;

(b) 865,146,500 dollars, being the assessment on Member States in accordance with Assembly resolution 43/223 A of 21 December 1988 on the scale of assessments for the years 1989, 1990 and 1991;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of 118,072,438 dollars, consisting of:

(a) 135,509,950 dollars, being half of the estimated staff assessment income approved by Assembly resolution 42/226 B;

(b) Less 3,438,400 dollars, being the estimated decrease in income from staff assessment approved by resolution B above;

(c) Less 13,999,112 dollars, being the decrease in income from staff assessment compared to the revised estimates for the biennium 1986-1987, approved by Assembly resolution 42/213 B of 21 December 1987.

*84th plenary meeting
21 December 1988*

43/219. Programme planning*The General Assembly,*

Recalling its resolutions 31/93 of 14 December 1976, 32/197 of 20 December 1977, 37/234 of 21 December 1982, 38/227 A and B of 20 December 1983, 40/240 of 18 December 1985, 41/213 of 19 December 1986 and 42/215 of 21 December 1987 and Economic and Social Council resolutions 2008 (LX) of 14 May 1976, 1988/62 and 1988/64 of 27 July 1988 and 1988/77 of 29 July 1988,

Having considered the report of the Committee for Programme and Co-ordination on the work of its twenty-eighth session⁴ and the relevant parts of the report of the Economic and Social Council for 1988,⁴⁷

Having considered also the proposed revisions to the medium-term plan for the period 1984-1989,⁴⁸ the reports of the Secretary-General on the programme performance of the United Nations for the biennium 1986-1987⁴⁹ and on the application of evaluation findings in programme design, delivery and policy directives,⁵⁰ and the notes by the Secretary-General on the preparation of the next medium-

term plan⁵¹ and on the calendar of consultations on the medium-term plan for the period starting in 1992,⁵²

Having considered further the views expressed in the Main Committees of the General Assembly⁵³ on the proposed revisions to the medium-term plan for the period 1984-1989 (extended to 1991) and on the draft introduction⁵⁴ to the medium-term plan for the period beginning in 1992,

Taking note of the report of the Advisory Committee on Administrative and Budgetary Questions on the proposed revisions to the medium-term plan for the period 1984-1989, the calendar of consultations on the medium-term plan for the period starting in 1992 and the preparation of the next medium-term plan,⁵⁵

Taking note also of the report of the Joint Inspection Unit entitled "Reporting on the performance and results of United Nations programmes: monitoring, evaluation and management review components"⁵⁶ and the comments of the Secretary-General thereon,⁵⁷

Reaffirming the importance of the programming and co-ordinating functions within the United Nations carried

⁴⁷ *Ibid.*, Supplement No. 3 (A/43/3/Rev.1).

⁴⁸ *Ibid.*, Supplement No. 6 (A/43/6).

⁴⁹ A/43/326 and Corr.1 and Add.1 and Add.1/Corr.1 and 2.

⁵⁰ A/43/179.

⁵¹ A/43/329.

⁵² A/43/329/Add.1.

⁵³ See A/C.5/43/36.

⁵⁴ A/43/329, annex.

⁵⁵ A/43/626.

⁵⁶ See A/43/124.

⁵⁷ A/43/124/Add.1, annex.

out by the Committee for Programme and Co-ordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and co-ordination,

Reiterating the need to improve continuously the programme planning, budgeting, monitoring and evaluation process in the Organization and the need for the participation of Member States from an early stage and throughout the process,

Emphasizing that future programme performance and evaluation reports should assist Member States in measuring results against established objectives,

I

REGULATIONS AND RULES GOVERNING PROGRAMME PLANNING, THE PROGRAMME ASPECTS OF THE BUDGET, THE MONITORING OF IMPLEMENTATION AND THE METHODS OF EVALUATION

Stresses the need to implement fully all the provisions of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

II

PROGRAMME PLANNING

1. *Reiterates* the importance of the medium-term plan as the principal policy directive of the United Nations;

2. *Stresses* the role of the medium-term plan in contributing to the improvement of the efficiency and the effectiveness of the United Nations in the implementation of its mandated activities, and thus to the enhancement of the role of the United Nations as set out in the Charter of the United Nations;

3. *Adopts* the revisions to the medium-term plan for the period 1984-1989 (extended to 1991),⁵⁸ as modified by the recommendations made by the Committee for Programme and Co-ordination at its twenty-eighth session⁵⁸ and the Economic and Social Council at its second regular session of 1988,⁵⁹ taking into account the views expressed in the Main Committees of the General Assembly,⁵³ and taking note of the observations made by the Advisory Committee on Administrative and Budgetary Questions;⁶⁰

4. *Decides* that the next medium-term plan of the United Nations shall cover the period 1992-1997;

5. *Requests* the Secretary-General to ensure effective co-ordination with the specialized agencies, including those having a different planning cycle, and to review, through the Administrative Committee on Co-ordination, the question of harmonization of planning and budgeting cycles in the United Nations system;

6. *Endorses* the recommendations of the Committee for Programme and Co-ordination⁶¹ on the calendar of consultations proposed by the Secretary-General for the preparation of the medium-term plan for the period 1992-1997⁵² in the light of the recommendations of the

Advisory Committee on Administrative and Budgetary Questions⁶² to the extent that they are feasible;

7. *Requests* the Secretary-General, in revising his draft introduction⁵⁴ and preparing the proposed medium-term plan for the period 1992-1997, including its structure, to take into account the views expressed by Member States on the preparation of the next medium-term plan and to act in full accordance with the pertinent Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation concerning the content, formulation and presentation of the medium-term plan;

8. *Invites* all intergovernmental bodies, when considering in 1989 the pertinent portions of the proposed medium-term plan for the period 1992-1997, to give due attention to the most appropriate structure for the major programme or major programmes, programmes and sub-programmes submitted for their consideration, as compared with the current structure and in the light of an analysis of the objectives, trends and general orientations derived from the mandates of the intergovernmental bodies, to be provided by the Secretary-General;

9. *Requests* the Secretary-General to provide intergovernmental bodies with relevant evaluation studies as approved by the General Assembly, where available, to facilitate their consideration of pertinent portions of the proposed medium-term plan for the period 1992-1997;

10. *Also requests* the Secretary-General to submit to the General Assembly, through the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, a consolidated summary of the comments and recommendations made by Member States and the intergovernmental bodies referred to above, in particular concerning the structure of the plan, together with his proposed medium-term plan for the period 1992-1997;

11. *Endorses* the recommendations of the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions regarding the need for a new and more practical type of presentation of the medium-term plan and of its revisions, preferably in loose-leaf format, in order to improve the utility of the plan document and to facilitate its review and use by the intergovernmental bodies concerned and by the Secretariat;

III

MONITORING, EVALUATION AND REPORTS OF THE JOINT INSPECTION UNIT

1. *Stresses again* the need for improving the monitoring and evaluation functions in the United Nations in accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, so as to provide adequate feedback for the formulation of the medium-term plan and of programme budgets and for the effective implementation of programmes, as well as to provide Member States with a basis for more informed decision-making;

2. *Requests* the Secretary-General to submit a report on the methodological and practical aspects concerning implementation of recommendation 1 of the Joint Inspection Unit as contained in its report entitled "Reporting on the performance and results of United Nations programmes: monitoring, evaluation and management review

⁵⁸ See *Official Records of the General Assembly, Forty-third Session, Supplement No. 16 (A/43/16)*, part one, paras. 100-141.

⁵⁹ *Ibid.*, Supplement No. 3 (A/43/3/Rev.1), chap. VI, sect. D.

⁶⁰ A/43/626, paras. 2-7.

⁶¹ *Official Records of the General Assembly, Forty-third Session, Supplement No. 16 (A/43/16)*, part two, paras. 67-73.

⁶² A/43/626, paras. 8-17.

components",⁶³ with some specific examples using the sample form contained in annex II to the report;

3. *Endorses* recommendation 2 of the Joint Inspection Unit⁶³ in the light of the comments of the Secretary-General thereon;⁶⁴

4. *Requests* the Secretary-General to submit concrete proposals on the means of implementing recommendation 3 of the Joint Inspection Unit⁶³ in the current circumstances;

5. *Takes note* of recommendation 4 of the Joint Inspection Unit⁶³ and endorses the views of the Secretary-General thereon;⁶⁵

6. *Endorses* the conclusions and recommendations of the Committee for Programme and Co-ordination contained in paragraphs 86 and 87 of its report⁴ and requests the Secretary-General to present a timetable for the implementation of the recommendations on self-evaluation contained in his report on the application of evaluation findings in programme design, delivery and policy directives⁵⁰ as well as for completing initial evaluation training and providing central evaluation services;

7. *Requests* the Secretary-General to submit to the General Assembly at its forty-fourth session, through the Committee for Programme and Co-ordination, a consolidated progress report on the various requests contained in section III of the present resolution;

8. *Reiterates its request* to the Secretary-General that the programme performance and in-depth evaluation reports, together with the conclusions and recommendations of the Committee for Programme and Co-ordination thereon, as endorsed by the General Assembly, be submitted to the relevant intergovernmental and expert bodies to ensure follow-up action;

IV

JOINT MEETINGS OF THE COMMITTEE FOR PROGRAMME AND CO-ORDINATION AND THE ADMINISTRATIVE COMMITTEE ON CO-ORDINATION

Takes note of Economic and Social Council resolution 1988/64;

V

OTHER CONCLUSIONS AND RECOMMENDATIONS

Endorses those other conclusions and recommendations formulated by the Committee for Programme and Co-ordination at its twenty-eighth session⁴ which have not otherwise been approved by the General Assembly at its forty-third session.

*84th plenary meeting
21 December 1988*

43/220. Financial emergency of the United Nations

The General Assembly,

Recalling its resolutions 3049 A (XXVII) of 19 December 1972, 3538 (XXX) of 17 December 1975, 32/104 of 14 December 1977, 35/113 of 10 December 1980, 36/116 B of 10 December 1981, 37/13 of 16 November 1982, 38/228 B of 20 December 1983, 39/239 B of 18 December

1984, 40/241 A and B of 18 December 1985, 41/204 A of 11 December 1986 and 42/216 A of 21 December 1987,

Mindful of the report of the Negotiating Committee on the Financial Emergency of the United Nations⁶⁶ and of the views expressed by Member States thereon in the Fifth Committee at the thirty-second session of the General Assembly,⁶⁷

Having considered the report of the Secretary-General on the analysis of the financial situation of the United Nations,⁶⁸ and the comments thereon made by the Chairman of the Advisory Committee on Administrative and Budgetary Questions in his introductory statement,⁶⁹

Noting with concern that the short-term deficit of the Organization, though marginally reduced during the year, is expected to reach approximately 320 million United States dollars as at 31 December 1988,

Noting also with concern that delays in and partial payment of assessed contributions continue to create serious cash-flow problems for the Organization,

Concerned also at the increasingly precarious financial situation of peace-keeping operations, and noting that peace-keeping activities remain in operation to a large extent because the current and former troop-contributing Member States, particularly the developing-country troop contributors, continue to bear most of the burden of the deficit,

Reiterating earlier appeals to Member States, without prejudice to their position of principle, to make voluntary contributions to the Special Account referred to in annex VI to the report of the Secretary-General on the analysis of the financial situation of the United Nations,⁶⁸

Noting recent developments concerning the financial situation of the Organization, in particular the progress being made towards liquidating the long-standing arrears in peace-keeping operations and the offers of voluntary contributions by some Member States in response to the Secretary-General's appeals,

Considering the possibility that for many Member States a calendar difference between the national fiscal year and that of the Organization may be among contributory factors in the delay in the payment of assessed contributions,

Taking into account the views expressed by Member States in the Fifth Committee during the forty-third session,⁷⁰

1. *Reaffirms* its commitment to seek a comprehensive and generally acceptable solution to the financial problems of the United Nations, based on the principle of the collective financial responsibility of Member States and in strict compliance with the Charter of the United Nations;

2. *Urges* all Member States to meet their financial obligations under the Charter;

3. *Renews its appeal* to all Member States to make their best efforts to overcome constraints to the prompt payment of all assessed contributions and advances to the Working Capital Fund;

⁶⁶ *Official Records of the General Assembly, Thirty-first Session, Supplement No. 37 (A/31/37).*

⁶⁷ *Ibid.*, Thirty-second Session, Fifth Committee, 32nd, 33rd, 35th, 37th, 39th and 60th meetings, and *ibid.*, Fifth Committee, *Sessional Fascicle*, corrigendum.

⁶⁸ A/C.5/43/29 and Corr.1.

⁶⁹ See *Official Records of the General Assembly, Forty-third Session, Fifth Committee*, 45th meeting, and corrigendum.

⁷⁰ *Ibid.*, 45th to 47th, 49th and 51st meetings, and corrigendum.

⁶³ See A/43/124, sect. I.

⁶⁴ A/43/124/Add.1, annex, para. 12.

⁶⁵ *Ibid.*, para. 14.