

48/246	Financing of the United Nations Mission in Haiti (A/48/826/Add.1) . . .	165	5 April 1994	36
48/247	Financing of the United Nations Observer Mission in Liberia			
	Resolution A (A/48/827/Add.1)	166	5 April 1994	37
	Resolution B (A/48/827/Add.2)	166	29 July 1994	38
48/248	Financing of the United Nations Assistance Mission for Rwanda (A/48/828/Add.1)	173	5 April 1994	39
48/250	Financing of the United Nations Mission for the Referendum in Western Sahara			
	Resolution A (A/48/816/Add.1)	133	14 April 1994	40
	Resolution B (A/48/816/Add.2)	133	23 June 1994	41
48/251	Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (A/48/802/Add.1)	159	14 April 1994	42
48/252	Emoluments, pension scheme and conditions of service for the members of the International Court of Justice (A/48/938 and Corr.1)			
	A. Emoluments	123	26 May 1994	43
	B. Pension scheme	123	26 May 1994	43
	C. Conditions of service	123	26 May 1994	44
48/253	Financing of the United Nations Disengagement Observer Force (A/48/812/Add.2)	130 (a)	26 May 1994	44
48/254	Financing of the United Nations Interim Force in Lebanon (A/48/813/Add.2)	130 (b)	26 May 1994	45
48/255	Financing of the United Nations Transitional Authority in Cambodia (A/48/818/Add.1)	135	26 May 1994	47
48/256	Financing of the United Nations Observer Mission in Georgia (A/48/823/Add.2)	162	26 May 1994	48
48/257	Financing of the United Nations Military Liaison Team in Cambodia (A/48/829/Add.1)	174	26 May 1994	49
48/259	Special representatives, envoys and related positions (A/48/811/Add.3)	123	14 July 1994	50
48/260	Africa: critical economic situation, recovery and development (A/48/811/Add.3)	123	14 July 1994	51
48/261	Decentralization of activities and resources in the fields of energy and natural resources (A/48/811/Add.3)	123	14 July 1994	51
48/262	United Nations telecommunications system (A/48/811/Add.3)	123	14 July 1994	51

48/218. Review of the efficiency of the administrative and financial functioning of the United Nations

B¹

The General Assembly,

Recalling its responsibility under Article 17 of the Charter of the United Nations with regard to financial and budgetary measures,

Reaffirming Article 97 of the Charter concerning the responsibility of the Secretary-General as chief administrative officer,

Reaffirming also Article 101 of the Charter,

Recognizing the increased importance, cost and complexity of United Nations activities,

Recalling its resolution 48/218 A of 23 December 1993, in which it *inter alia*, resolved that the decision to establish an additional independent entity, taking into account Article 97 of the Charter, to

¹ Consequently, resolution 48/218, in section VII of the *Official Records of the General Assembly, Forty-eighth Session, Supplement No. 49 (A/48/49)*, vol. I, becomes resolution 48/218 A.

enhance oversight functions, in particular with regard to evaluation, audit, investigation and compliance, be taken subject to the definition of its modalities, including its relationship with existing control mechanisms,

Reaffirming its resolution 48/218 A, in which it emphasized the need to ensure respect for the separate and distinct roles of internal and external oversight mechanisms, and to strengthen the external oversight mechanisms,

Taking note of the note by the Secretary-General on the establishment of the Office for Inspections and Investigations,²

Taking note also of the note by the Secretary-General transmitting the letter from the Chairman of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and Chairman of the Board of Auditors relating to the improvement of oversight,³ as called for in section II, paragraph 8, of resolution 48/218 A,

Taking note further of the note by the Secretary-General transmitting the report of the Joint Inspection Unit on accountability and oversight in the Secretariat,⁴

1. *Reaffirms* the role of the Board of Auditors as an external control mechanism pursuant to General Assembly resolution 74 (I) of 7 December 1946, other relevant resolutions of the Assembly and the Financial Regulations and Rules of the United Nations, for oversight, monitoring and control by the Assembly of the administrative and financial functioning of the United Nations.

2. *Also reaffirms* the role of the Joint Inspection Unit in accordance with its mandate, contained in Assembly resolution 31/192 of 22 December 1976;

3. *Further reaffirms* the existing mandates of relevant intergovernmental and expert bodies of the Assembly in the field of administration, budgetary and management matters;

4. *Decides* to establish an Office of Internal Oversight Services under the authority of the Secretary-General, the head of which will be at the rank of Under-Secretary-General;

5. *Decides also* that the Office of Internal Oversight Services shall assume the functions prescribed for the Office for Inspections and Investigations in the note by the Secretary-General,² as amended by the present resolution and subject to the modalities defined below, with a view to strengthening the executive capabilities of the Secretary-General:

(a) *Mode of operation*

The Office of Internal Oversight Services shall exercise operational independence under the authority of the Secretary-General in the conduct of its duties and, in accordance with Article 97 of the Charter of the United Nations, have the authority to initiate, carry out and report on any action which it considers necessary to fulfil its responsibilities with regard to monitoring, internal audit, inspection and evaluation and investigations as set forth in the present resolution:

(b) *Appointment*

(i) The Under-Secretary-General for Internal Oversight Services shall be an expert in the fields of accounting, auditing, financial analysis and investigations, management, law or public administration;

(ii) The Under-Secretary-General for Internal Oversight Services shall be appointed by the Secretary-General, following consultations with Member States, and approved by the General Assembly. For this purpose, the Secretary-General shall appoint the Under-Secretary-General for Internal Oversight Services with due regard for geographic rotation and in so doing shall be guided by the provisions of paragraph 3 (e) of Assembly resolution 46/232 of 2 March 1992, in which the Assembly decided, in particular, that as a general rule, no national of a Member State should succeed a national of that State in a senior post and that there should be no monopoly on senior posts by nationals of any State or group of States;

(iii) The Under-Secretary-General for Internal Oversight Services shall serve for one fixed term of five years without possibility of renewal;

(iv) The Under-Secretary-General for Internal Oversight Services may be removed by the Secretary-General only for cause and with the approval of the Assembly;

(c) *Functions*

The purpose of the Office of Internal Oversight Services is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the exercise of the following functions:

(i) *Monitoring*

The Office shall assist the Secretary-General in implementing the provisions of article V of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation on monitoring of programme implementation;

(ii) *Internal audit*

The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations, examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization;

(iii) *Inspection and evaluation*

The Office shall evaluate the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization. It shall conduct programme evaluations with the purpose of establishing analytical and critical evaluations of the implementation of programmes and legislative mandates, examining whether changes therein require review of the methods of delivery, the continued relevance of administrative procedures

² A/48/640.

³ A/48/876.

⁴ A/48/420.

and whether the activities correspond to the mandates as they may be reflected in the approved budgets and the medium-term plan of the Organization;

(iv) *Investigation*

The Office shall investigate reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmit to the Secretary-General the results of such investigations together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken;

(v) *Implementation of recommendations and reporting procedures*

- a. Following the completion of any audits, inspections or investigations undertaken by the Office pursuant to its mandate, as defined by the present resolution, the Office shall submit the reports on such work to the programme managers concerned, in accordance with procedures for transmittal, approval of recommendations and the resolution of disputes to be established by the Secretary-General;
- b. The Office shall report to the Secretary-General as and when necessary but at least twice yearly on the implementation of recommendations addressed to the programme managers in accordance with the procedures referred to above;
- c. The Secretary-General shall facilitate the prompt and effective implementation of the approved recommendations of the Office and inform the Assembly of actions taken in response thereto;

(d) *Support and advice to management*

The Office of Internal Oversight Services may advise programme managers on the effective discharge of their responsibilities, provide assistance to programme managers in implementing recommendations, ascertain that programme managers are given methodological support and encourage self-evaluation;

(e) *Reporting*

- (i) In accordance with the provisions of paragraph 5 (c) above, the Office of Internal Oversight Services shall submit to the Secretary-General reports that provide insight into the effective utilization and management of resources and the protection of assets; the Secretary-General shall ensure that all such reports are made available to the Assembly as submitted by the Office, together with any separate comments the Secretary-General may deem appropriate;
- (ii) The Office shall also submit to the Secretary-General for transmittal as received to the Assembly, together with separate comments the Secretary-General deems appropriate, an annual analytical and summary report on its activities for the year;
- (iii) The Board of Auditors and the Joint Inspection Unit shall be provided with copies of all final reports produced by the Office as well as the comments of the Secretary-General on them and shall provide the Assembly with their comments as appropriate;

6. *Requests* the Secretary-General to ensure that the Office of Internal Oversight Services has procedures in place that provide for direct confidential access of staff members to the Office and for protection

against repercussions, for the purposes of suggesting improvements for programme delivery and reporting perceived cases of misconduct;

7. *Also requests* the Secretary-General to ensure that procedures are also in place that protect individual rights, the anonymity of staff members, due process for all parties concerned and fairness during any investigations, that falsely accused staff members are fully cleared and that disciplinary and/or jurisdictional proceedings are initiated without undue delay in cases where the Secretary-General considers it justified; such procedures shall include any necessary amendments to the Staff Regulations and Rules of the United Nations and to the disciplinary hearing procedures and, to the extent possible, should take into account the relevant recommendations, approved by the Assembly, of the intergovernmental group established under resolution 48/218 A;

8. *Decides* that the Office of Internal Oversight Services shall be financed from appropriations approved under section 31 (Office for Inspections and Investigations) of the programme budget for the biennium 1994-1995;

9. *Decides also* that future programme budget proposals of the Office of Internal Oversight Services shall be submitted by it to the Secretary-General, who shall, with due regard for the relevant provisions of Assembly resolution 41/213 of 19 December 1986 and for the necessity of providing adequate resources for the functioning of the Office to be effective, submit proposals to the Assembly for its consideration and approval according to established procedures;

10. *Requests* the Secretary-General in this regard, when preparing the budget proposals for the Office of Internal Oversight Services, to take into account the independence of the Office in the exercise of the functions defined in paragraph 5 above;

11. *Also requests* the Secretary-General to submit to the Assembly at its forty-ninth session, following consultations with the executive boards of the United Nations operational funds and programmes, a detailed report containing recommendations on the implementation of the present resolution as it pertains to the internal oversight functions of such funds and programmes, including methods by which the Office of Internal Oversight Services could assist such funds and programmes in enhancing their internal oversight mechanisms;

12. *Decides* to include in the provisional agenda of its fiftieth session an item entitled "Report of the Secretary-General on the activities of the Office of Internal Oversight Services";

13. *Decides also* to evaluate and review the functions and reporting procedures of the Office of Internal Oversight Services at its fifty-third session and to that end to include in the provisional agenda of that session an item entitled "Review of the implementation of General Assembly resolution 48/218 B".

102nd plenary meeting
29 July 1994

48/226. Support account for peace-keeping operations

B⁵

The General Assembly,

Recalling its resolutions 45/258 of 3 May 1991, 47/218 A of 23 December 1992 and 48/226 A of 23 December 1993,

⁵ Consequently, resolution 48/226, in section VII of the *Official Records of the General Assembly, Forty-eighth Session, Supplement No. 49 (A/48/49)*, vol. I, becomes resolution 48/226 A.