

the payment of income tax reimbursements to their staff members and to report on efforts taken in this regard to the General Assembly at its forty-sixth session;

17. *Requests* the Board of Auditors to ensure regular audit coverage of all extrabudgetary expenditures, including the various trust funds managed by the Secretary-General or the executive heads of United Nations organizations and programmes;

18. *Requests* the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East to report to the General Assembly at its forty-sixth session on the measures taken by the Agency to rectify the shortcomings identified by the audit of the Area Staff Provident Fund;

19. *Invites* the governing bodies of organizations and programmes for which audited financial statements have been considered by the General Assembly to ensure that full consideration is given to the reports of the Board of Auditors and the Advisory Committee and the comments made thereon in the Fifth Committee with a view to taking appropriate remedial measures;

20. *Requests* the executive heads of the United Nations organizations and programmes to ensure that expenditures do not exceed the level of funds provided under allotments, in accordance with the financial rules, and to enforce existing disciplinary measures with a view to enhancing accountability and budgetary discipline;

21. *Requests* the Board of Auditors and the Advisory Committee to continue to cover, in their review of organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management aspects in accordance with regulation 12.5 of the Financial Regulations of the United Nations and to recommend measures, as appropriate, to strengthen financial and management controls and to standardize the financial reporting of the organizations;

22. *Recommends* that all future reports of the Board of Auditors continue to include separate sections that contain a summary of recommendations for corrective action to be taken by the United Nations organizations and programmes concerned, with an indication of relative urgency and a timetable for remedial action;

23. *Encourages* the Board of Auditors to carry out its audits in a comprehensive manner in response to paragraph 13 of General Assembly resolution 44/183;

24. *Welcomes* the review of the Board of Auditors of the liquidity positions of United Nations organizations, and requests the Board to conduct a further review, bearing in mind that the information should be presented in a standardized format;

25. *Recommends* that the Board of Auditors continue to submit to the General Assembly a concise document summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area and, where appropriate, identifying the audited organization.

*72nd plenary meeting  
21 December 1990*

#### 45/236. Current financial crisis and financial emergency of the United Nations

##### A

*The General Assembly,*

*Recalling* the purposes and principles of the Charter of the United Nations and, in particular, Article 17 thereof,

*Recalling also* its resolutions 41/213 of 19 December 1986, 42/211 and 42/212 of 21 December 1987, 43/215 of 21 December 1988 and 44/195 A of 21 December 1989,

*Deeply concerned* that the current financial crisis threatens the financial solvency, stability and work of the Organization,

*Noting* the significant efforts made by Member States to pay their assessed contributions in full or to reduce the level of their outstanding contributions,

*Reaffirming* the need for a durable, reliable and lasting financial foundation for the Organization, in accordance with the Charter,

*Taking note* of the report of the Secretary-General on the current financial crisis of the United Nations,<sup>16</sup> the related report of the Advisory Committee on Administrative and Budgetary Questions<sup>17</sup> and the views expressed by Member States in the Fifth Committee on this subject,<sup>18</sup>

1. *Reiterates* the legal obligation of all Member States, under the Charter of the United Nations, to finance the expenses of the Organization as apportioned by the General Assembly;

2. *Requests* all Member States to pay their outstanding and current assessed contributions in full and in a timely manner in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

3. *Requests* the Secretary-General to continue to monitor the financial situation of the United Nations and to keep the President of the General Assembly and the chairmen of the regional groups informed so as to facilitate consideration by Member States if the situation so requires;

4. *Also requests* the Secretary-General to communicate to all Member States the latest information on the current financial crisis facing the Organization and to submit a report giving his best projections of the financial situation of the Organization to the General Assembly at its forty-sixth session by 15 November 1991, followed by additional and more up-to-date information as soon as possible.

*72nd plenary meeting  
21 December 1990*

##### B

*The General Assembly,*

*Recalling* its resolutions 42/216 A of 21 December 1987, 43/220 of 21 December 1988, 44/195 B of 21 December 1989 and all previous related resolutions,

<sup>16</sup> A/45/830.

<sup>17</sup> A/45/860.

<sup>18</sup> See *Official Records of the General Assembly, Forty-fifth Session, Fifth Committee*, 47th to 49th meetings, and corrigendum.

*Noting* the increased importance of the role of the Organization in peace-keeping and, in this regard, recalling paragraph 8 of its resolution 45/75 of 11 December 1990,

*Having considered* the report of the Secretary-General on the analysis of the financial situation of the United Nations,<sup>19</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>17</sup>

*Noting* the improvement in the level of the short-term deficit of the Organization, which it is estimated will be reduced to 260.7 million United States dollars as at 31 December 1990,

*Concerned* at the precarious financial situation of all peace-keeping operations and noting that troop-contributing Member States, including the developing country troop contributors of past and present peace-keeping operations, have borne most of the burden of the deficit,

*Noting with concern* the long delays in payment and the partial and non-payment of assessed contributions to past and current peace-keeping operations,

*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,

*Considering* the views expressed by Member States in the Fifth Committee during the forty-fifth session,<sup>18</sup>

1. *Urges* all Member States to meet their financial obligations under the Charter of the United Nations by paying promptly and in full all assessed contributions, including advances to the Working Capital Fund and assessments relating to peace-keeping operations;

2. *Expresses its appreciation* to all Member States that pay their assessed contributions in full in accordance with regulation 5.4 of the Financial Regulations of the United Nations;

3. *Requests* the Secretary-General, in addition to sending official communications to the permanent representatives of Member States, to approach, as and when appropriate, the Governments of Member States for the purpose of encouraging the expeditious payment in full of all outstanding assessed contributions to all peace-keeping operations, as well as seeking further voluntary contributions for peace-keeping operations;

4. *Also requests* the Secretary-General to include in his report on the financial emergency of the United Nations, on a regular basis, a detailed analysis of the financial situation of the Organization, including reimbursements owed to Member States for their participation in peace-keeping operations;

5. *Takes note* of the proposal of the Secretary-General for an increase in the level of the Working Capital Fund<sup>20</sup> and the observations of the Advisory Committee on Administrative and Budgetary Questions in this regard<sup>17</sup> and decides to revert to this matter, if necessary, at the forty-sixth session;

6. *Requests* the Secretary-General to submit a report on the financial emergency of the United Nations to the General Assembly each year by 10 October, including therein the results of his efforts in implementation of paragraph 3 of the present resolution.

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#### 45/237. Joint Inspection Unit

*The General Assembly,*

*Recalling* its resolutions 31/192 of 22 December 1976, 41/213 of 19 December 1986 and 42/218 of 21 December 1987 and other recent relevant resolutions,

*Having considered* the report of the Joint Inspection Unit on its activities during the period 1 July 1989 to 30 June 1990,<sup>21</sup> the work programme of the Unit for 1990 and the nucleus of its work programme for 1991-1992<sup>22</sup> and the report of the Secretary-General on the implementation of the recommendations of the Unit,<sup>23</sup>

*Expressing its appreciation* to the Joint Inspection Unit for the reform measures it has introduced to improve further its working methods and the quality of its work,

*Reiterating* the importance of a detailed and timely consideration of the reports of the Joint Inspection Unit, particularly by Member States and the organizations concerned,

*Urging* the executive heads and governing bodies of participating organizations of the Joint Inspection Unit to take full advantage of the resources of the Unit and to give due attention to its reports and recommendations,

1. *Takes note* of the report of the Joint Inspection Unit<sup>21</sup> and of its work programme for 1990<sup>22</sup> and of the report of the Secretary-General on the implementation of the recommendations of the Unit;<sup>23</sup>

2. *Encourages* the Joint Inspection Unit to continue to take into account the following measures in order to enhance further the usefulness of its reports to the governing bodies of the participating organizations:

(a) To take a more selective approach in drawing up its work programme to give greater attention to management, budgetary and administrative issues, including those identified by the Advisory Committee on Administrative and Budgetary Questions in its report on the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency, and by the Board of Auditors in its audit opinions and reports, as well as those areas of the United Nations system undergoing reform;

(b) To make every possible effort to issue its reports well in advance of the meetings of the governing bodies of its participating organizations, in particular the General Assembly, and of the relevant subsidiary bodies, to ensure that the comments of the Secretary-General and

<sup>21</sup> Official Records of the General Assembly, Forty-fifth Session, Supplement No. 34 (A/45/34).

<sup>22</sup> A/45/117, annex.

<sup>23</sup> A/45/441.

<sup>19</sup> A/C.5/45/17.

<sup>20</sup> *Ibid.*, para. 32.