

tioned reports, to give particular attention to the recommendations of the Board of Auditors regarding procurement, the employment of consultants and property accountability in field missions, and in this connection requests the Board, in its audits for the biennium 1992-1993, to give particular attention to those matters;

7. *Requests* the Secretary-General and the executive heads of the United Nations organizations and programmes, at the same time as the recommendations of the Board of Auditors are submitted to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, to provide the Assembly with their responses and to indicate measures that would be taken to implement these recommendations, with appropriate timetables;

8. *Also requests* the Secretary-General and the executive heads of the United Nations organizations and programmes to draw attention in such reports to the recommendations of the Board of Auditors, the implementation of which would require action by the General Assembly.

87th plenary meeting
23 December 1993

C

The General Assembly,

Recalling its decisions 46/445 of 20 December 1991 and 47/449 of 22 December 1992,

Having considered the report of the Secretary-General on accounting standards,⁸

1. *Takes note with appreciation* of the report of the Secretary-General;

2. *Takes note* of the United Nations system accounting standards contained in the annex to the report of the Secretary-General, and requests the Secretary-General and the executive heads of the United Nations organizations and programmes to take those standards into account in the preparation of their financial statements for the period ending 31 December 1993;

3. *Also takes note* of the plans of the organizations for the application and development of the United Nations system accounting standards, as reflected in paragraphs 9 and 11 of the report of the Secretary-General, and requests the Secretary-General to report thereon to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions, at its fifty-first session.

87th plenary meeting
23 December 1993

D

The General Assembly,

Noting that the United Nations and most of its organizations and programmes have a two-year financial period, but

that members of the Board of Auditors have a three-year term of office,

Invites the Board of Auditors, in consultation with the Secretary-General, to report to the General Assembly at its forty-ninth session, through the Advisory Committee on Administrative and Budgetary Questions, on the implications of extending the term of office of members of the Board of Auditors to four or six years.

87th plenary meeting
23 December 1993

48/217. **Managing works of art in the United Nations:
report of the Joint Inspection Unit**

The General Assembly,

Having considered the report of the Joint Inspection Unit entitled "Managing works of art in the United Nations"⁹ and the comments of the Secretary-General thereon,¹⁰

Aware of the further comments and explanations provided by the representative of the Secretary-General,¹¹

1. *Takes note with appreciation* of the report of the Joint Inspection Unit entitled "Managing works of art in the United Nations" and the comments of the Secretary-General thereon;

2. *Requests* the Secretary-General to continue to improve the management of works of art in such a manner as to avoid additional costs to the regular budget of the United Nations, with due regard to the quality of services being provided;

3. *Recommends* the strengthening of the Arts Committee of the United Nations by the advice of local experts in honorary capacities;

4. *Also requests* the Secretary-General to report on the subject to the General Assembly at its fiftieth session.

87th plenary meeting
23 December 1993

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

The General Assembly,

I

Having considered the relevant documents on the review of the efficiency of the administrative and financial functioning of the United Nations,¹²

Mindful of the need for sustained efforts to improve the efficiency of the administrative and financial functioning of the United Nations,

Stressing that the late issuance of documentation has hampered consideration by the General Assembly of important

issues, and that the Secretary-General should ensure that all future reports are issued on time.

A

MANDATES AND PREROGATIVES

1. *Expresses concern* at the inadequate implementation of General Assembly mandates in some cases and the undertaking of non-mandated measures in other cases;

2. *Stresses again* the importance of sustained, timely and substantive dialogue and consultations between the Member States and the Secretary-General;

B

PROGRAMME PLANNING

1. *Takes note* of the report of the Secretary-General;¹³

2. *Reaffirms* that the medium-term plan for the period 1992-1997, originally adopted by the General Assembly in its resolution 45/253 of 21 December 1990 and revised under the terms of Assembly resolution 47/214 of 23 December 1992, constitutes the principal policy directive of the United Nations, as set out in regulation 3.3 of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation contained in the annex to Assembly resolution 37/234 of 21 December 1982;

3. *Notes* that in its present format the medium-term plan has a limited impact on the work of the Organization;

4. *Regrets* that a prototype of a new format of the medium-term plan has not been provided as requested by the General Assembly in its resolution 47/214;

5. *Notes with appreciation* the recommendation by the Committee for Programme and Coordination that consideration be given to the possibility of replacing the current medium-term plan by a document prepared along a different format as outlined in paragraph 233 of its report,¹⁴ reiterates its request to the Secretary-General to submit to the General Assembly at its forty-ninth session, through the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, a prototype of a new format of the medium-term plan, taking into account the present resolution and the views expressed by Member States in the Fifth Committee, and decides to give this issue in-depth consideration at its forty-ninth session on the basis of the relevant documentation;

6. *Requests* the Secretary-General to prepare the proposed revisions to the medium-term plan, to be submitted to the General Assembly at its forty-ninth session, in accordance with regulation 3.11 of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and taking into account the relevant conclusions and recommendations of the Committee for Programme and Coordination at its thirty-third session;¹⁵

C

RESTRUCTURING OF THE SECRETARIAT

1. *Takes note* of the report of the Secretary-General on the restructuring and efficiency of the Secretariat;¹⁶

2. *Also takes note* of the indication by the Secretary-General in his statement to the Fifth Committee¹⁷ that the Secretariat can now enter into a phase of consolidation;

3. *Regrets* that the report of the Secretary-General does not provide an analysis of the effects of the restructuring on programmes as requested by the General Assembly in its resolutions 46/232 of 2 March 1992 and 47/212 A and B of 23 December 1992 and 6 May 1993 respectively and does not include proposals on decentralization measures;

4. *Requests* the Secretary-General to submit to the General Assembly at its forty-ninth session, through the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, an analytical report on all aspects of the restructuring of the Secretariat and its effects on the programmes, including those relating to the United Nations Conference on Trade and Development and transnational corporations;

5. *Reaffirms* section II, paragraph 8, of its resolution 47/212 B and requests the Secretary-General to take that paragraph into account in formulating his forthcoming proposals on decentralization measures;

6. *Reiterates its requests* relating to the International Trade Centre and the United Nations Centre for Human Settlements (Habitat), in section I, paragraphs 3 (b) and (c), of its resolution 47/212 B, and stresses the need for the Secretary-General to implement fully and promptly the decisions of the General Assembly contained therein;

7. *Recalls* section VIII of its resolution 44/201 A of 21 December 1989 on the desirability of the establishment of unified conference services at Vienna;

8. *Stresses* the need for the establishment of unified conference services at Vienna as soon as possible and requests the Secretary-General to report on their establishment no later than at its forty-ninth session;

D

HIGH-LEVEL POSTS

1. *Stresses* that, once approved by the General Assembly, high-level posts should be filled promptly in order to enable the relevant entities to function properly and undertake the implementation of their mandates without undue delays;

2. *Decides* to keep under review the number and distribution of high-level posts, including those financed from extrabudgetary resources, and requests the Secretary-General to provide a clear rationale for the establishment of such posts in the context of future proposals he may make;

3. *Also decides*, in the context of section I.C, paragraph 6, of the present resolution, to maintain the current approved

senior management arrangement for the United Nations Centre for Human Settlements (Habitat);

E

IMPROVEMENT OF THE MANAGEMENT OF THE UNITED NATIONS

1. *Takes note* of the note by the Secretary-General on procedures and norms for the creation, suppression, reclassification, conversion and redeployment of posts,¹⁸ regrets that the Secretary-General did not provide a report on those issues and further requests that such a report be submitted, through the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-ninth session;

2. *Also takes note* of the report of the Secretary-General on accountability and responsibility of programme managers in the United Nations,¹⁹ and regrets that the report does not provide an adequate response to the requests of the General Assembly in its resolutions 46/185 B and 46/189 of 20 December 1991, 47/212 B and 47/214, section V, paragraph 2;

3. *Takes note with appreciation* of the report of the Joint Inspection Unit on accountability and oversight in the United Nations Secretariat²⁰ and of the comments of the Secretary-General thereon;²¹

4. *Endorses* the recommendations of the Committee for Programme and Coordination on the establishment of a transparent and effective system of accountability and responsibility no later than 1 January 1995, as contained in paragraphs 243 to 245 of its report;¹⁴

5. *Requests* the Secretary-General to include in the system of accountability and responsibility the following elements, taking into account relevant experiences within and outside the United Nations system:

(a) The establishment of clear responsibility for programme delivery, including performance indicators as a measure of quality control;

(b) A mechanism ensuring that programme managers are accountable for the effective management of the personnel and financial resources allocated to them;

(c) Performance evaluation for all officials, including senior officials, with objectives and performance indicators;

(d) Effective training of staff in financial and management responsibilities;

6. *Also requests* the Secretary-General to submit a report on the establishment of the system to the General Assembly at its forty-ninth session, through the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions;

II

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

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

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

Recognizing also the need for an enhanced oversight function to ensure the effective implementation of these activities in the most cost-effective manner possible,

Recognizing further the need for adequate intergovernmental programme evaluation with full respect for existing legislative mandates,

1. *Recalls* the need for the establishment of a system of responsibility and accountability for United Nations officials, as called for in section I.E of the present resolution;

2. *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;

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

4. *Reaffirms* the existing mandates of relevant intergovernmental and expert bodies of the General Assembly in the field of administration, budgetary and management matters;

5. *Also reaffirms* its decision 47/454 of 23 December 1992;

6. *Emphasizes* the need to ensure respect for the separate and distinct roles and functions of external and internal oversight mechanisms and also to strengthen the external oversight control mechanisms;

7. *Stresses* that oversight mechanisms should guarantee full respect for the individual rights of staff members and due process of law;

8. *Requests* the Panel of External Auditors and the Board of Auditors to provide their views on how oversight functions could be improved, according to current reporting procedures, and in this regard decides to consider the relevant report of the Joint Inspection Unit;²⁰

9. *Resolves* that the decision to establish an additional independent entity, taking into account Article 97 of the Charter, to 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;

10. *Stresses*, in this regard, that any administrative structure should be aimed at ensuring efficiency and cost-effectiveness, especially with regard to programme delivery;

11. *Decides*, in this regard, to continue consideration of this issue at the earliest possible opportunity during its current session;

III

Stressing the necessity for the proper management of resources and funds of the United Nations,

Determined to address alleged cases of fraud in the United Nations in an impartial manner, in accordance with due process of law and full respect for the rights of each individual concerned, especially the rights of defence,

Taking note of the views expressed by Member States during its forty-eighth session,

1. *Decides* to study the possibility of the establishment of a new jurisdictional and procedural mechanism or of the extension of mandates and improvement of the functioning of existing jurisdictional and procedural mechanisms;

2. *Also decides* to this end to establish an ad hoc intergovernmental working group of experts in the legal and financial fields which shall work in consultation with the relevant existing bodies and shall submit a report to the General Assembly with specific recommendations no later than at its forty-ninth session;

3. *Further decides* that the working group shall consist of twenty-five members and invites the President of the General Assembly to define the composition of the working group, with due regard for equitable geographical representation, and to convene it as soon as possible but no later than 31 March 1994;

4. *Requests* the Secretary-General to provide the working group with the necessary services;

5. *Also requests* the Secretary-General to seek the views of Member States on the issue identified in paragraph 1 above, and to bring these views to the attention of the working group, as well as to the attention of the General Assembly;

6. *Invites* Member States to make voluntary contributions to fund the activities of the working group;

7. *Decides* to defer consideration of the report of the Secretary-General on the recovery of misappropriated funds²² to its resumed forty-eighth session, and requests the Advisory Committee on Administrative and Budgetary Questions to comment on it.

87th plenary meeting
23 December 1993

48/219. Programme budget for the biennium 1992-1993

A

FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1992-1993

The General Assembly

Resolves that for the biennium 1992-1993:

1. The amount of 2,467,458,200 United States dollars appropriated by its resolution 47/212 B of 6 May 1993 shall be decreased by 56,054,200 dollars as follows:

<i>Section</i>	<i>Amount appropriated by resolution 47/212 B</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
			<i>(United States dollars)</i>
PART I. Overall policy-making, direction and coordination			
1. Overall policy-making, direction and coordination	34 290 900	2 565 900	36 856 800
TOTAL, PART I	34 290 900	2 565 900	36 856 800
PART II. Political affairs			
2. Peace-keeping operations and special missions	109 088 400	6 778 400	115 866 800
3. Political and Security Council affairs	4 001 200	-	4 001 200
4. Political and General Assembly affairs and Secretariat services	2 971 100	(14 100)	2 957 000
5. Disarmament	3 964 100	103 700	4 067 800