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,16 and the related report of the Advisory Committee on Administrative and Budgetary Questions,17

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,18

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 Fund20 and the observations of the Advisory Committee on Administrative and Budgetary Questions in this regard 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.

216 Ibid., para. 22.
22 Ibid., para. 32.

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 1990,21 the work programme of the Unit for 1990 and the nucleus of its work programme for 1991-199222 and the report of the Secretary-General on the implementation of the recommendations of the Unit,23

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 Unit24 and of its work programme for 199025 and of the report of the Secretary-General on the implementation of the recommendations of the Unit;26

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
those of the Administrative Committee on Co-ordination, where pertinent, are issued in accordance with existing regulations for the timely receipt of documentation;

(c) To make every effort to shorten its reports, using comparative tables and graphics whenever appropriate, and to include therein an executive summary of its recommendations in order to facilitate the consideration of its reports;

(d) To provide a more detailed commentary in its annual report to the General Assembly on the implementation of its recommendations by the United Nations and by the other participating organizations of the Unit;

(e) To concentrate on specific and practical operational problems and to address more precisely defined questions;

3. Requests the Secretary-General to review, in the context of the proposed programme budget for the biennium 1992-1993, the research and analytical capacity of the secretariat of the Joint Inspection Unit in order to enhance its performance, with due respect to the statute of the Unit;

4. Takes note with appreciation of the report of the Joint Inspection Unit on budgeting in organizations of the United Nations system, which may encourage the harmonization of procedures within the United Nations system, and in particular the recommendations contained therein to facilitate a more equitable and comparable development of budgeting of the organizations in the system, as well as the comments of the Administrative Committee on Co-ordination on the report;

5. Requests the Secretary-General and the Joint Inspection Unit, in bringing to the attention of the appropriate bodies of the United Nations system all reports of the Unit on matters within their respective spheres of competence, to arrange for the earliest possible introduction of reports of the Unit;

6. Invites Governments that are represented on the governing bodies of organizations and programmes for which the Joint Inspection Unit has issued reports to ensure that the reports are given full consideration;

7. Encourages all governing bodies of the organizations and programmes to invite, when appropriate, a representative of the Joint Inspection Unit to be present at their meetings when considering the reports of the Unit;

8. Requests the Secretary-General to bring the present resolution to the attention of the executive heads of the participating organizations of the Joint Inspection Unit and to transmit to the General Assembly at its forty-sixth session a report on actions taken by those organizations to enhance consideration of the reports of the Unit by their respective governing bodies.

72nd plenary meeting
21 December 1990