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Agenda item 126

Financing and liquidation of the United Nations Transitional Authority in Cambodia

Report of the Fifth Committee

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I. Introduction

1. At its 3rd plenary meeting, on 15 September 1998, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-third session the item entitled “Financing and liquidation of the United Nations Transitional Authority in Cambodia” and to allocate it to the Fifth Committee.
2. The Fifth Committee considered the item at its 55th, 56th and 62nd meetings, on 10, 11 and 27 May 1999. Statements and observations made in the course of the Committee’s consideration of the item are reflected in the relevant summary records (A/C.5/53/SR.55, 56 and 62).
3. For its consideration of the item, the Committee had before it the report of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia (A/53/340) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/53/895).

II. Consideration of draft resolution A/C.5/53/L.52

4. At the 62nd meeting, on 27 May, the Chairman introduced a draft resolution entitled “Financing and liquidation of the United Nations Transitional Authority in Cambodia” (A/C.5/53/L.52).
5. At the same meeting, the Committee adopted draft resolution A/C.5/53/L.52 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. the Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing and liquidation of the United Nations Transitional Authority in Cambodia

The General Assembly,

Recalling its resolution 52/239 of 26 June 1998,

Recalling also its decision 52/485 of 26 June 1998,

Having considered the report of the Secretary-General on the financing and liquidation of the United Nations Transitional Authority in Cambodia¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,²

1. *Notes with concern* that the provisions of its decision 52/485 have not been complied with, and reiterates that all reports on the final disposition of assets should contain detailed information on and justification of written-off and lost items;

2. *Expresses its deep concern* regarding the losses of the United Nations property in this mission;

3. *Takes note* of the report of the Secretary-General relating to the losses of United Nations assets in peacekeeping operations;¹

4. *Endorses* the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 49 to 55 of its report;²

5. *Requests* the Secretary-General to provide an updated report for the period 1 January 1996 to 31 December 1997 on losses of United Nations property in peacekeeping operations to the General Assembly at its fifty-fourth session;

6. *Also requests* the Secretary-General to ensure the safety of United Nations assets and the need to have accountability procedures in place to deter and penalize those responsible for the losses of United Nations property and to report thereon to the General Assembly at its fifty-fourth session.

¹ A/53/340.

² A/53/895.