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> ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS

> > Report of the Fifth Committee (Part I)

Rapporteur: Mr. Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-eighth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 42nd, 44th, 45th and 46th meetings, on 17, 19, 21 and 22 December 1993.

3. For its consideration of the item, the Committee had before it the following documents:

(a) Report of the Secretary-General on the support account for peace-keeping operations (A/48/470) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/48/757);

(b) Report of the Secretary-General on the financing of seventeen peace-keeping operations (A/C.5/48/40);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/48/788).

4. Statements and observations made in the course of the Committee's consideration of this item are reflected in the relevant summary records (see A/C.5/48/SR.42, 44, 45 and 46).

II. CONSIDERATION OF PROPOSALS

A. Draft resolution A/C.5/48/L.32

5. At the 45th meeting, on 21 December 1993, the Vice-Chairman introduced draft resolution A/C.5/48/L.32.

6. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.32 without a vote (see para. 9, draft resolution I).

B. Draft resolution A/C.5/48/L.14

7. At the 46th meeting, on 22 December 1993, the representative of Japan introduced and orally revised draft resolution A/C.5/48/L.14. The representative of Canada proposed to delete paragraph 13 of the draft resolution.

8. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.14 as orally revised and amended without a vote (see para. 9, draft resolution II).

III. RECOMMENDATIONS OF THE FIFTH COMMITTEE

9. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

DRAFT RESOLUTION I

Support account for peace-keeping operations

The General Assembly,

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

<u>Having considered</u> the report of the Secretary-General on the support account for peace-keeping operations $\underline{1}$ / and the related report of the Advisory Committee on Administrative and Budgetary Questions, $\underline{2}$ /

<u>Reaffirming</u> the need to continue to improve the administrative and financial management of peace-keeping operations,

1. <u>Endorses</u> on a provisional basis the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions $\underline{2}$ / relating to the funding by the support account of the

<u>1</u>/ A/48/470.

<u>2</u>/ A/48/757.

posts in the Department of Peace-keeping Operations, the Field Operations Division, the Internal Audit Division and, within the Department of Administration and Management, the Peace-keeping Financing Division and the Purchase and Transportation Service (excluding the six General Service posts proposed), subject to the policy decisions to be taken during the current session of the General Assembly after consideration of the report of the Secretary-General requested in paragraph 6 of the report of the Advisory Committee;

2. <u>Authorizes</u> the Secretary-General to enter into commitments to cover costs borne by the support account in an amount not to exceed 16,376,250 United States dollars for the period from 1 January to 30 June 1994, as recommended by the Advisory Committee in paragraph 34 of its report; 2/

3. Requests the Secretary-General to submit a report to the General Assembly at its resumed forty-eighth session in accordance with the recommendations contained in paragraph 6 of the report of the Advisory Committee; $\underline{2}/$

4. <u>Decides</u> to include in the provisional agenda of its forty-ninth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations".

DRAFT RESOLUTION II

Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

The General Assembly,

<u>Having considered</u> the report of the Secretary-General <u>3</u>/ and the related reports of the Advisory Committee on Administrative and Budgetary Questions <u>4</u>/ on the financing of seventeen peace-keeping operations: United Nations Disengagement Observer Force; United Nations Interim Force in Lebanon; United Nations Angola Verification Mission; United Nations Iraq-Kuwait Observation Mission; United Nations Mission for the Referendum in Western Sahara; United Nations Observer Mission in El Salvador; United Nations Transitional Authority in Cambodia; United Nations Protection Force; United Nations Operation in Somalia; United Nations Operation in Mozambique; United Nations Peace-keeping Force in Cyprus; United Nations Observer Mission in Georgia; United Nations Observer Mission Uganda-Rwanda; United Nations Mission in Haiti; United Nations Observer Mission in Liberia; United Nations Assistance Mission for Rwanda; and United Nations Military Liaison Team in Cambodia,

<u>4</u>/ A/48/769-786.

<u>3</u>/ A/C.5/48/40.

A/48/807 English Page 4

<u>Recalling</u> the report of the Advisory Committee on Administrative and Budgetary Questions 5/ which, <u>inter alia</u>, addressed the timely submission of reports to the General Assembly,

Expressing its concern that the Secretariat has till now not given the desirable level of attention to the views of the General Assembly in this matter,

<u>Mindful</u> of the fact that peace-keeping requires a reliable and assured funding base for the success of operations and that troop contributors need to be reimbursed on a more regular basis, and that the continuation of irregular budgetary practices may further complicate this situation,

1. <u>Endorses</u> the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; <u>6</u>/

2. <u>Notes with concern</u> that the approach based on the compilation of the abbreviated statements of requirements of peace-keeping operations in a series of separate subsections in the report of the Secretary-General $\underline{3}$ / does not allow for proper budgetary scrutiny by the General Assembly;

3. <u>Notes</u> that such a compilation of the requirements of the operations represents an exceptional measure in order to expedite the approval of resources necessary for the maintenance of the operations and does not constitute a precedent for the future;

4. <u>Decides</u>, therefore, that peace-keeping submissions will continue to be considered on an individual basis until such time as the General Assembly decides otherwise;

5. <u>Expresses regret</u> at the worsening trend of the late submission of full cost estimates for the peace-keeping operations despite the deadlines set for the submission of such cost estimates by the General Assembly and assurances by the Secretariat, and notes that none of the cost estimates has been submitted on time at the current session;

6. <u>Reaffirms its concern</u> expressed in its resolutions 47/41 C, 47/208 B and 47/210 B of 14 September 1993 about the delays in the submission of budget documents until well into the financing period of the peace-keeping operations, which have contributed to the financial difficulties of the operations;

7. <u>Takes note</u> of the reasons advanced by the Secretary-General for the delays in submission stated in paragraphs 1 and 2 of his report, 3/ and considers that the circumstances related to the regular budget are not related to the timely submission of the cost estimates of peace-keeping operations;

<u>5</u>/ A/47/990.

<u>6</u>/ A/48/778.

8. <u>Expresses its concern</u> about the apparent lack of adequate financial planning relating to peace-keeping;

9. <u>Emphasizes</u> that the General Assembly can appropriate resources only on the basis of a detailed consideration and approval of the cost estimates submitted to it by the Secretary-General;

10. <u>Expresses its concern</u> about the insufficient provisions for external audit, and reiterates its request to the Board of Auditors to review its need for resources to perform its functions adequately;

11. <u>Decides</u> to consider, on an exceptional basis, the report of the Secretary-General $\underline{3}$ / and to take action thereon solely in order to provide for the continuation of the operations in question, without constituting a precedent, on the understanding that the measures under paragraphs 14, 15 and 16 of the present resolution will be duly implemented;

12. <u>Decides also</u> to take action on each operation within the framework of the present resolution in a separate decision at its current regular session;

13. <u>Requests</u> the Secretary-General to take prompt and definitive corrective measures to prevent the recurrence of delays in the submission of full cost estimates and to report to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions on the implementation of those measures at its current session;

14. <u>Decides</u> that all performance and financing reports should be submitted by 31 January 1994 to Member States, notwithstanding paragraph 10 of General Assembly resolution 47/41 C of 14 September 1993, paragraph 11 of Assembly resolution 47/208 B of 14 September 1993, paragraph 15 of Assembly resolution 47/234 of 14 September 1993 and paragraph 7 of Assembly resolution 47/224 C of 14 September 1993, so that the General Assembly will be able to consider appropriating the required resources no later than 31 March 1994 for each operation, well in advance of the commencement of its financial period;

15. <u>Requests</u> the Secretary-General to improve the presentation and type of information contained in performance and financing reports, in accordance with recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report; 5/

16. <u>Decides</u> to review the matter at its resumed session.
