

UNITED NATIONS  
ECONOMIC COMMISSION  
FOR LATIN AMERICA  
AND THE CARIBBEAN - ECLAC



Distr.  
LIMITED  
LC/L.423 (PLEN.19/3)  
11 June 1987  
ENGLISH

Committee of the Whole  
Nineteenth session

United Nations Headquarters  
New York, 13-14 August 1987



SELECTED RESOLUTIONS CONCERNING THE REVIEW OF THE EFFICIENCY  
OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING  
OF THE UNITED NATIONS \*/

\*/ General Assembly resolutions 40/237 and 41/213 and Economic and Social Council decision 1987/112.

87-5-637



40/237. Review of the efficiency of the administrative and financial functioning of the United Nations

The General Assembly,

Recalling the purposes and principles of the Charter of the United Nations,

Recognizing that the Organization is based on the principle of the sovereign equality of all its Members,

Mindful of the vital role of the United Nations in the maintenance of international peace and security and in the promotion of development and international co-operation,

Convinced that the improvement of the efficiency of the administrative and financial functioning of the United Nations could help it to attain the purposes and implement the principles of the Charter,

Considering the unanimous support for the United Nations, expressed by Heads of State or Government or their special envoys and by the representatives of Member States during the commemoration of the fortieth anniversary of the United Nations,

Noting that all participants stressed the need to promote confidence in the United Nations and enhance the political will of Member States to render more positive support to the Organization,

Reaffirming the necessity of securing, in the employment of the Secretariat staff, the highest standards of efficiency, competence and integrity, and the importance of recruiting the staff based on the principle of equitable geographical distribution,

Noting with appreciation the efforts of the Secretary-General, as the chief administrative officer of the Organization, to improve the efficiency and effectiveness of the Secretariat,

Bearing in mind the work of the relevant subsidiary organs of the General Assembly,

Taking fully into account the views expressed during the fortieth session,

1. Expresses its conviction that an overall increase in efficiency would further enhance the capacity of the United Nations to attain the purposes and implement the principles of the Charter of the United Nations;

2. Decides to establish a Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations with a term of one year, to carry out in full accordance with the principles and provisions of the Charter the following tasks:

(a) To conduct a thorough review of the administration and financial matters of the United Nations, with a view to identifying measures for further improving the efficiency of its administrative and financial functioning, which would contribute to strengthening its effectiveness in dealing with political, economic and social issues;

(b) To submit to the General Assembly, before the opening of its forty-first session, a report containing the observations and recommendations of the Group;

3. Requests the President of the General Assembly, in consultation with the regional groups, to appoint as soon as possible the members of the Group of High-level Intergovernmental Experts with due regard to equitable geographical distribution;

4. Decides that the Group will consist of eighteen members and requests the Secretary-General to convene a meeting of the Group as soon as possible to enable it to elect its officers;

5. Requests the Secretary-General to provide the Group with the necessary staff and services;

6. Also requests the Secretary-General to provide full assistance to the Group, in particular by submitting his views and providing information necessary to conduct the review;

7. Invites the relevant subsidiary organs of the General Assembly to submit to the Group, through their chairmen, information and comments on matters pertaining to their work;

8. Decides to include in the provisional agenda of its forty-first session an item entitled "Review of the efficiency of the administrative and financial functioning of the United Nations: Report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations".

41/213. Review of the efficiency of the administrative and financial functioning of the United Nations

The General Assembly,

Recalling its resolution 40/237 of 18 December 1985, by which it decided to establish the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations,

Having considered the report of the Group 1/ and the related report of the Fifth Committee,2/ as well as the comments on the report of the Group made by the Secretary-General 3/ and the Administrative Committee on Co-ordination,4/

Expressing its appreciation to the Group for its report,

Taking fully into account the views expressed during the consideration of this item at the current session,

Recognizing the need for measures to improve the efficiency of the administrative and financial functioning of the United Nations with a view to strengthening its effectiveness in dealing with political, economic and social issues,

Recognizing the need to improve the planning, programming and budgeting process in the Organization,

Reaffirming the requirement of all Member States to fulfil their financial obligations as set out in the Charter of the United Nations promptly and in full,

Recognizing the detrimental effect of the withholding of assessed contributions on the administrative and financial functioning of the United Nations,

Recognizing further that late payments of assessed contributions adversely affect the short-term financial situation of the Organization,

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1/ Official Records of the General Assembly, Forty-first Session, Supplement No. 49 (A/41/49).

2/ A/41/795.

3/ A/41/663.

4/ A/41/763. annex.

Recommendations of the Group of High-level Intergovernmental  
Experts to Review the Efficiency of the Administrative  
and Financial Functioning of the United Nations

1. Decides that the recommendations as agreed upon and as contained in the report of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations 1/ should be implemented by the Secretary-General and the relevant organs and bodies of the United Nations in the light of the findings of the Fifth Committee 2/ and subject to the following:

(a) The implementation of recommendation 5 should not prejudice the implementation of projects and programmes already approved by the General Assembly;

(b) The percentages referred to in recommendation 15, which were arrived at in a pragmatic manner, should be regarded as targets in the formulation of the Secretary-General's plans to be submitted to the General Assembly for implementation of the recommendation; further, the Secretary-General is requested to implement this recommendation with flexibility in order to avoid, inter alia, negative impact on programmes and on the structure and composition of the Secretariat, bearing in mind the necessity of securing the highest standards of efficiency, competence and integrity of the staff, with due regard to equitable geographical distribution;

(c) The Secretary-General should transmit to the International Civil Service Commission those recommendations having direct impact on the United Nations common system (recommendations 53 and 61), with the request that it report to the General Assembly at its forty-second session, so as to enable the Assembly to make a final decision; the expertise of the Commission should be availed of in dealing with the other recommendations over which the Commission has a mandate to advise and make recommendations;

(d) The Secretary-General should take into consideration the relevant provisions of General Assembly resolution 35/210 of 17 December 1980, in implementing recommendations 55 and 57, to the extent they are agreed upon;

(e) The Economic and Social Council, assisted as and when required by relevant organs and bodies, in particular the Committee for Programme and Co-ordination, should carry out the study called for in recommendation 8;

(f) The Committee for Programme and Co-ordination, assisted as required by the Joint Inspection Unit and other bodies, shall evaluate the implementation of the recommendations relating to the intergovernmental machinery and its functioning, as indicated in recommendation 70;

(g) In the implementation of recommendation 24, the provisions of General Assembly resolution 41/201 of 8 December 1986 should be duly taken into

2. Requests the Secretary-General and the Committee for Programme and Co-ordination to report to the General Assembly as indicated in recommendations 69, 70 and 71 of the Group;

## II

### Planning, programming and budgeting process

1. Decides that the planning, programming and budgeting process shall be governed, inter alia, by the following principles:

(a) Strict adherence to the principles and provisions of the Charter of the United Nations, in particular Articles 17 and 18 thereof;

(b) Full respect for the prerogatives of the principal organs of the United Nations with respect to the planning, programming and budgeting process;

(c) Full respect for the authority and the prerogatives of the Secretary-General as the chief administrative officer of the Organization;

(d) Recognition of the need for Member States to participate in the budgetary preparation from its early stages and throughout the process;

2. Reaffirms the need to improve the planning, programming and budgeting process through, inter alia, the following:

(a) Full implementation of regulation 4.8 of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which governs co-ordination between the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions;

(b) Implementation of the recommendations contained in paragraphs 25 to 54 of the report of the Committee for Programme and Co-ordination on the work of its twenty-sixth session;<sup>5/</sup>

(c) Ensuring follow-up of implementation of the recommendations of the Committee for Programme and Co-ordination;

(d) Improvement of the representation of Member States in the Committee for Programme and Co-ordination in conformity with the provisions of paragraph 46 of the annex to General Assembly resolution 32/197 of 20 December 1977;

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<sup>5/</sup> Official Records of the General Assembly, Forty-first Session, Supplement No. 38 (A/41/38 and Corr.2).

3. Resolves to achieve improvement in the consultative process for the formulation of the medium-term plan through:

(a) Full implementation of the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation pertaining to the medium-term plan, as contained in the annex to General Assembly resolution 37/234 of 21 December 1982 and of the related Rules;

(b) Submission of the introduction to the medium-term plan, which constitutes an integral element in the planning process, to Member States for wide consultations;

(c) Consultations in a systematic way regarding the major programmes in the plan with sectoral, technical, regional and central bodies in the United Nations;

(d) Drawing up by the Secretary-General, in consultation with the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, of a calendar for such consultations;

4. Approves the budget process set forth in annex I to the present resolution;

5. Reaffirms that the decision-making process is governed by the provisions of the Charter of the United Nations and the rules of procedure of the General Assembly;<sup>6/</sup>

6. Agrees that, without prejudice to paragraph 5 above, the Committee for Programme and Co-ordination should continue its existing practice of reaching decisions by consensus; explanatory views, if any, shall be presented to the General Assembly;<sup>6/</sup>

7. Considers it desirable that the Fifth Committee, before submitting its recommendations on the outline of the programme budget to the General Assembly in accordance with the provisions of the Charter and the rules of procedure of the Assembly, should continue to make all possible efforts with a view to establishing the broadest possible agreement;<sup>6/</sup>

8. Requests the Secretary-General to submit to the General Assembly, through the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, such supplementary rules and regulations as may be deemed necessary for the improvement in the planning, programming and budgeting process;

9. Also requests the Secretary-General to submit to the General Assembly at its forty-second session a proposal on the date for submission of the outline of the programme budget and also on the date for final approval of the outline by the Assembly;

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<sup>6/</sup> See annex II to the present resolution.

10. Further requests the Secretary-General to report to the General Assembly at its forty-second session on the implementation of the present resolution.

102nd plenary meeting  
19 December 1986

## ANNEX I

### Budget process

#### A. Off-budget years

1. The Secretary-General shall submit an outline of the programme budget for the following biennium, which shall contain an indication of the following:

(a) Preliminary estimate of resources to accommodate the proposed programme of activities during the biennium;

(b) Priorities, reflecting general trends of a broad sectoral nature;

(c) Real growth, positive or negative, compared with the previous budget;

(d) Size of the contingency fund expressed as a percentage of the overall level of resources.

2. The Committee for Programme and Co-ordination, acting as a subsidiary organ of the General Assembly, shall consider the outline of the programme budget and submit, through the Fifth Committee, to the Assembly its conclusions and recommendations.

3. On the basis of a decision by the General Assembly, the Secretary-General shall prepare his proposed programme budget for the following biennium.

4. Throughout this process, the mandate and functions of the Advisory Committee on Administrative and Budgetary Questions shall be fully respected. The Advisory Committee shall consider the outline of the programme budget in accordance with its terms of reference.

#### B. Budget years

5. The Secretary-General shall submit his proposed programme budget to the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions in accordance with the existing procedures.

6. The Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions shall examine the proposed programme budget in accordance with their respective mandates and shall submit their

conclusions and recommendations to the General Assembly, through the Fifth Committee, for the final approval of the programme budget.

C. Contingency fund and additional expenditures

7. The programme budget shall include expenditures related to political activities of a "perennial" character whose mandates are renewed annually, together with their related conference costs.

8. The programme budget shall include a contingency fund expressed as a percentage of the overall budget level, to accommodate additional expenditures relating to the biennium derived from legislative mandates not provided for in the proposed programme budget or, subject to the provisions of paragraph 11 below, from revised estimates.

9. If additional expenditures, as defined in paragraph 8 above, are proposed that exceed resources available within the contingency fund, such additional expenditures can only be included in the budget through redeployment of resources from low-priority areas or modifications of existing activities. Otherwise, such additional activities will have to be deferred until a later biennium.

10. A comprehensive solution to the problem of all additional expenditures, including those deriving from inflation and currency fluctuation, is also necessary. It is desirable to accommodate these expenditures, within the overall level of the budget, either as a reserve or as a separate part of the contingency fund set up in paragraph 8 above. The Secretary-General should examine all aspects related to the question and report, through the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Co-ordination, to the General Assembly at its forty-second session.

11. Pending a decision by the General Assembly on the question dealt with in paragraph 10 above, the revised estimates arising from the impact of extraordinary expenses, including those relating to the maintenance of peace and security, as well as fluctuations in rates of exchange and inflation, shall not be covered by the contingency fund and shall continue to be created in accordance with established procedures and under the relevant provisions of the Financial Regulations and Rules. The Secretary-General should nevertheless make efforts to absorb these expenditures, to the extent possible, through savings from the programme budget, without causing in any way a negative effect on programme delivery and without prejudice to the utilization of the contingency fund.

## ANNEX II

Statement made by the President of the General Assembly  
at the 102nd plenary meeting, on 19 December 1986 7/

...I have obtained a legal opinion from the Legal Counsel of the United Nations on three paragraphs of the draft resolution. The legal opinion reads as follows:

"You have requested our opinion on the legal consequences of three draft paragraphs which are under consideration for inclusion in a resolution to be adopted by the General Assembly on the United Nations budgetary process. These three paragraphs read as follows:

"'5. Reaffirms that the decision-making process is governed by the provisions of the Charter of the United Nations and the rules of procedure of the General Assembly;

"'6. Agrees that, without prejudice to paragraph 5 above, the Committee for Programme and Co-ordination should continue its existing practice of reaching decisions by consensus; explanatory views, if any, shall be presented to the General Assembly;

"'7. Considers it desirable that the Fifth Committee, before submitting its recommendations on the outline of the programme budget to the General Assembly in accordance with the provisions of the Charter and the rules of procedure, should continue to make all possible efforts with a view to establishing the broadest possible agreement;".

"It is our opinion that these draft paragraphs read separately or together do not in any way prejudice the provisions of Article 18 of the Charter of the United Nations or of the relevant rules of procedure of the General Assembly giving effect to that Article."

That coincides with the views expressed by all delegations.

I concur with the foregoing, and I take it that the General Assembly also agrees with it.

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7/ Annexed to the resolution following a decision by the General Assembly.

1987/112. In-depth study of the United Nations intergovernmental structure and functions in the economic and social fields

At its 4th plenary meeting, on 6 February 1987, the Economic and Social Council, in order to carry out the in-depth study of the United Nations intergovernmental structure and functions in the economic and social fields and its Secretariat support structures, as called for by the General Assembly in its resolution 41/213 of 19 December 1986, decided:

(a) To establish a Special Commission of the Economic and Social Council on the In-depth Study of the United Nations Intergovernmental Structure and Functions in the Economic and Social Fields, which would be open to the full participation of all States Members of the United Nations on an equal basis and whose proceedings would be governed in all other respects by the relevant rules of procedure of the Economic and Social Council;

(b) That in undertaking its task, the Special Commission should establish, as appropriate, drafting or working groups;

(c) To invite Governments to participate at the highest possible level in the work of the Special Commission;

(d) To request the Special Commission to consider, in the context of the in-depth study, the relevant provisions of recommendation 2 of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations;<sup>1/</sup>

(e) That the Bureau of the Special Commission should be composed of five members, one from each regional group, who should serve for the entire duration of the work of the Special Commission;

(f) To appoint Ambassador Abdel Halim Badawi (Egypt) Chairman of the Special Commission and to convene an organizational meeting of the Special Commission on 13 February 1987 for the purpose of electing, following consultations, the other members of the Bureau;

(g) To convene the first and second sessions of the Special Commission from 2 to 6 and from 18 to 20 March 1987;

(h) That the Special Commission should inform the Economic and Social Council, at its first regular session of 1987 and at subsequent regular sessions, of the progress of its work and should make recommendations to the Council on its future programme of work and its calendar of meetings;

(i) To request all subsidiary bodies of the General Assembly in the economic and social sectors and all subsidiary bodies of the Economic and Social Council to submit to the Special Commission, within thirty days of the conclusion of their forthcoming sessions, their views and proposals on achieving the objectives envisaged in recommendation 8 of the Group of

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<sup>1/</sup> See Official Records of the General Assembly, Forty-first Session, Supplement No. 49 (A/41/49).

High-level Intergovernmental Experts regarding their functioning and that of their subsidiary machinery;

(j) To request the Secretary-General to submit to the Special Commission:

(i) Information on the intergovernmental machinery of the United Nations in the economic and social fields and its Secretariat support structures, including information concerning terms of reference, programmes of work, agenda, reporting procedures and periodicity of meetings, that information to be submitted to the Special Commission at its first session;

(ii) A list of available United Nations studies on the functioning and restructuring of the intergovernmental bodies in the economic and social sectors, as well as legislative decisions taken in that regard;

(iii) Other studies and analyses as required by the Special Commission;

(k) Also to request the Secretary-General, to the extent possible within existing resources, to provide conference services, facilities and other necessary support on a preferential basis to the Special Commission to enable it to operate with sufficient frequency as from the first half of 1987 to fulfil its mandate in the limited time available;

(l) To request the Special Commission to make its final report available in time for consideration by the Economic and Social Council at its second regular session for 1988;

(m) That the Special Commission should approach its work with a view to strengthening the effectiveness of the United Nations in dealing with economic and social issues, in accordance with the provisions of the Charter of the United Nations and the objectives agreed upon by the General Assembly.

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