RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/52/844/Add.1)]


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The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Mission of Observers in Tajikistan and the related report of the Advisory Committee on Administrative and Budgetary Questions.

Recalling Security Council resolution 968 (1994) of 16 December 1994, by which the Council established the United Nations Mission of Observers in Tajikistan, and the subsequent resolutions by which the Council extended the mandate of the Mission of Observers, the most recent of which was resolution 1167 (1998) of 14 May 1998,

Recalling also Security Council resolution 1138 (1997) of 14 November 1997, by which the Council authorized the Secretary-General to expand the size of the Mission of Observers,

1 Consequently, resolution 52/229 of 31 March 1998 becomes resolution 52/229 A.
2 A/52/772 and Add.2.
3 A/52860/Add.8
Recalling further its resolution 49/240 of 31 March 1995 on the financing of the Mission of Observers and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/229 A of 31 March 1998,

Reaffirming that the costs of the Mission of Observers are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission of Observers, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Mission of Observers,

Mindful of the fact that it is essential to provide the Mission of Observers with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Mission of Observers in Tajikistan as at 15 May 1998, including the contributions outstanding in the amount of 6.9 million United States dollars, representing some 22 per cent of the total assessed contributions from the inception of the Mission of Observers to the period ending 15 May 1998, notes that some 5 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure the payment of their assessed contributions to the Mission of Observers in full and on time;

5. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;

6. Approves, on an exceptional basis, the special arrangements for the Mission of Observers with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or
logistic support to the Mission of Observers shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. **Requests** the Secretary-General to take all necessary action to ensure that the Mission of Observers is administered with a maximum of efficiency and economy;

8. **Also requests** the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Mission of Observers against General Service posts, commensurate with its requirements;


10. **Decides also** that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 428,000 dollars approved for the period from 1 July to 31 October 1998;

11. **Decides further** that, for Member States that have fulfilled their financial obligations to the Mission of Observers, there shall be set off against the apportionment, as provided for in paragraph 9 above, their respective share of the unencumbered balance of 1,507,900 dollars gross (1,304,300 dollars net) in respect of the period from 1 July 1996 to 30 June 1997;

12. **Decides** that, for Member States that have not fulfilled their financial obligations to the Mission of Observers, their share of the unencumbered balance of 1,507,900 dollars gross (1,304,300 dollars net) for the period from 1 July 1996 to 30 June 1997 shall be set off against their outstanding obligations;

13. **Invites** voluntary contributions to the Mission of Observers in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

14. **Decides** to include in the provisional agenda of its fifty-third session the item entitled "Financing of the United Nations Mission of Observers in Tajikistan".

`88th plenary meeting
26 June 1998`
ANNEX

Special arrangements with regard to the application of article IV
of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Mission of Observers in Tajikistan until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

    (b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

    (c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.