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**VOLUME II**

**ARTICLE 17(3)**

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## **TEXT OF ARTICLE 17(3)**

The General Assembly shall consider and approve any financial and budgetary arrangements with specialized agencies referred to in Article 57 and shall examine the administrative budgets of such specialized agencies with a view to making recommendations to the agencies concerned.

## **INTRODUCTORY NOTE**

1. The structure of the present study follows that of the previous studies of Article 17(3) in the *Repertory* and its *Supplements Nos. 1, 2, 3, 4, 5 and 6*.

### **I. GENERAL SURVEY**

2. During the period under review, in 1985, the United Nations Industrial Development Organization (UNIDO) became a specialized agency and the General Assembly approved the Agreement between the United Nations and the new agency.<sup>1</sup> This Agreement covers budgetary and financial matters, in its Article 17, including those pertaining to Article 17, paragraph 3, of the Charter of the United Nations.

3. Also in 1985, year of the fortieth anniversary of the United Nations, the Assembly, recalling Articles 15, 17, 57, 58, 63 and 64 of the Charter adopted an overall resolution on Coordination in the United Nations and the United Nations System, in which it requested the Secretary-General to reexamine critically and constructively all aspects of this question of coordination and to prepare a comprehensive report setting out its considered views on current mechanisms and procedures.<sup>2</sup>

4. Further, in the framework of its consideration of the findings of the Group of High-level Intergovernmental Experts to Review the Efficiency of the

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<sup>1</sup> GA Resolution 40/180.

<sup>2</sup> GA Resolution 40/177.

Administrative and Financial Functioning of the United Nations<sup>3</sup>, the Assembly received several recommendations involving the UN system. In particular, in its Recommendation 13, the Group had stated that the efforts to harmonize the programme budgets of the United Nations system should be vigorously pursued.<sup>4</sup>

5. Such harmonization is a task that the General Assembly has traditionally undertaken on the basis of reports from the Advisory Committee on Administrative and Budgetary Questions (ACABQ), an expert body created in 1946.<sup>5</sup> The Assembly continued to do so in the period 1985-1988, under the item Administrative and Budgetary Coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency. As it had been its traditional practice, the Assembly adopted a resolution on this subject in 1985.<sup>6</sup> In the subsequent years of the period under review, however, the Assembly treated this matter by decision.<sup>7</sup>

6. Since the organizations of the United Nations system adopted and developed, in the course of the 1970s, the concepts and practices of programme planning and programme budgeting, the examination by the General Assembly of the budgets of the specialized agencies is not separable from an examination of the programmes of these agencies.<sup>8</sup>

7. In parallel and in conjunction with the reports of the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the General Assembly considers the reports of the Committee for Programme and Coordination (CPC) established in 1976, as the main subsidiary organ of the Economic and Social Council and the Assembly for planning, programming, and coordination.<sup>9</sup> During the period under scrutiny, four resolutions on programme planning were adopted

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<sup>3</sup> GA Resolution 40/177 and GA Resolution 41/213.

<sup>4</sup> GA, *Official Records: Forty-First Session, Supplement No. 49 (A/41/49)*.

<sup>5</sup> GA Resolution 14(I) of 13 February 1946.

<sup>6</sup> GA Resolution 40/250 and also 40/251.

<sup>7</sup> GA Decisions 42/454 and 43/451.

<sup>8</sup> See in particular GA Resolution 31/93 of 1976.

<sup>9</sup> For the terms of reference of the CPC, see ECOSOC Resolution 2008(LX) and GA Resolution 31/93.

by the General Assembly under recommendation from its Fifth Committee. The provisions of these resolutions relevant to Article 17(3) are mentioned below.<sup>10</sup>

8. Also analyzed below are the relevant parts of the resolutions adopted by the General Assembly upon its consideration of the reports of the Joint Inspection Unit (JIU),<sup>11</sup> a standing subsidiary organ of the Assembly and of the legislative bodies of the specialized agencies and of other organizations of the United Nations system recognizing the competence of this Unit.<sup>12</sup>

9. The four resolutions adopted by the General Assembly, during this period, on Financial Reports and Audited Financial Statements and on Reports of the Board of Auditors, bear essentially on the activities of the United Nations and its funds and programmes.<sup>13</sup> They are fully treated under Article 17(1) of the Charter and only references in these resolutions to the United Nations system and to the United Nations Panel of External Auditors are mentioned in the present study.<sup>14</sup>

10. Regarding common staff regulations, salary and pension systems, the General Assembly continued its traditional work. Each year it adopted a resolution on the Joint Staff Pension System<sup>15</sup> and a resolution on the United Nations common system.<sup>16</sup> For its consideration of these matters, the Assembly benefited from reports of the United Nations Joint Staff Pension Board,<sup>17</sup> of the International Civil

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<sup>10</sup> GA Resolutions 40/240, 41/203, 42/215 and 43/219.

<sup>11</sup> GA Resolutions 40/259, 42/218 and 43/221.

<sup>12</sup> The JIU was created on an experimental basis in 1966 (GA Resolution 2150(XXI)), extended in 1970 and 1972, and finally established in 1976 through GA Resolution 31/192. The statute of the Unit came into effect on 1 January 1978.

<sup>13</sup> GA Resolutions 40/238, 41/176, 42/206 and 43/216.

<sup>14</sup> The 'UN Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency' was created by the General Assembly in its Resolution 1438(XIV) of 5 December 1959. It replaced the Joint Panel of Auditors that the Assembly had established in Resolutions 347(IV) and 311A(IV). The objective of the Panel is to further the coordination of the audits for which its members are responsible and to exchange information on methods and findings. The Panel may also submit its opinions and recommendations to the organizations involved. And the executive heads of these organizations may submit requests to the Panel.

<sup>15</sup> GA Resolutions 40/245, 40/207(B), 41/208, 42/222 and 43/227.

<sup>16</sup> GA Resolutions 40/244, 41/207, 42/221 and 43/226.

<sup>17</sup> The United Nations Joint Staff Pension Board was created by GA Resolution 248 (III) of 7 December 1948 as part of the Regulations for the United Nations Joint Staff Pension Fund. This Fund was established in 1949.

Service Commission,<sup>18</sup> and of the Advisory Committee on Administrative and Budgetary Questions.

## II. ANALYTICAL SUMMARY OF PRACTICE

### A. Nature and scope of the financial and budgetary arrangements with the specialized agencies and the International Atomic Energy Agency

11. The United Nations Industrial Development Organization became a specialized agency in December 1985.<sup>19</sup> In its Resolution 40/180 of 17 December 1985, the General Assembly approved the Agreement between the United Nations and the UNIDO, confirming what the Economic and Social Council had done a few days before in its Resolution 1985/81 of 12 December 1985. This agreement, negotiated by the Committee on Negotiations with Intergovernmental Agencies<sup>20</sup> and the Industrial Development Board Committee, had already been approved by the Industrial Development Board. The creation of a specialized agency to promote industrial development had been in the making for more than twenty years and it is appropriate to outline here the main steps of this long process.

12. In 1965, the General Assembly declared that a specialized agency for industrial development should be promptly established and the Assembly set up an Ad-Hoc Committee of Experts to that effect.<sup>21</sup> Such an agency was to replace the Centre for Industrial Development which was part of the Secretariat. One year later, the Assembly actually decided to create the United Nations Industrial Development Organization, if not as a specialized agency but as one of its organs with autonomous status within the United Nations. It had an Industrial Development

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<sup>18</sup> The ICSC was established by GA Resolution 3357(XXIX) of 18 December 1974 for the regulation and coordination of the conditions of service of the United Nations common system.

<sup>19</sup> The transformation of UNIDO into a specialized agency and the related agreement with the United Nations are also treated in the other studies of Supplement No. 7 pertaining to Articles 57, 58, 59 and 63 of the Charter.

<sup>20</sup> The Committee on Negotiations with Intergovernmental Agencies is a Standing Committee of the Economic and Social Council.

<sup>21</sup> GA Resolution 2089 (XX) of 20 December 1965.

Board and responsibilities at the level of the United Nations System.<sup>22</sup> This autonomous organ had a separate line in the Budget of the United Nations and its expenses for administrative and research activities were to be covered by the regular budget, while its expenses for operational activities were to be financed essentially through voluntary contributions. Such arrangements were effectively implemented. For example, in the appropriations for the financial year 1969, Part X, Section 21, UNIDO received \$9,693,200 out of a total budget of \$155 million; for 1971, these figures were respectively, in rounded terms, \$12 million and \$192 million; and for 1973, also in rounded terms, they were \$15 million and \$226 million.

13. In 1973, however, at its Seventh Special Session,<sup>23</sup> the General Assembly endorsed the recommendation of the Second General Conference of the UNIDO to convert that organization into a Specialized Agency. That Conference had adopted the Constitution of this new agency.<sup>24</sup> In its Article 25, this Constitution stipulated that its entry into force would require the explicit agreement of at least eighty of the States having ratified it. This was achieved only on 21 June 1985. Meanwhile, the General Assembly had passed several resolutions strongly recommending that States make the necessary decisions for the transformation of UNIDO into a Specialized Agency.<sup>25</sup> The agreement of at least 80 States having ratified the Constitution of UNIDO rendered possible, in the fall of 1985, the decision of both the Economic and Social Council and the General Assembly to approve the Agreement between the United Nations and the United Nations Industrial Development Organization, the later having become a Specialized Agency.<sup>26</sup>

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<sup>22</sup> GA resolution 2152 (XXI) of 17 November 1966.

<sup>23</sup> GA Resolution 3362(S VII), section IV, paragraph 9; this special session, on Development and International Economic Cooperation, was convened from 1 to 16 September 1975; the Sixth Special Session, on the Establishment of a New International Economic Order, had been convened from 9 April to 2 May 1974.

<sup>24</sup> This second General Conference of UNIDO, held in Lima, Peru, in April 1979, also adopted the Lima Declaration and Plan of Action for Industrial Development and Cooperation.

<sup>25</sup> See GA Resolutions 34/96 of 13 December 1979, 37/213 of 20 December 1982, 38/193 of 20 December 1983, and 39/231 of 18 December 1984.

<sup>26</sup> A detailed analysis of this Agreement between the UN and UNIDO is given in the study of Article 63 of the Charter, Supplement No. 7. It might be recalled that the United States of America was not part of the agreement of 1 June 1985.

14. This agreement's Article 17 is titled "Budgetary and Financial Matters." In paragraph (a), the Organization "*recognizes the desirability of establishing close budgetary and financial relationships with the United Nations in order that the administrative operations of the United Nations and the agencies within the United Nations system shall be carried out in the most efficient and economical manner possible, and that the maximum measure of coordination and uniformity with respect to these operations shall be secured*". Paragraph (e) stipulates that the Director-General of UNIDO shall consult with the Secretary-General of the United Nations when preparing the budget of the Organization. Paragraph(f) reads as follows: "*The Organization agrees to transmit its proposed budgets to the United Nations not later than when the said budgets are transmitted to its members so as to enable the General Assembly of the United Nations to examine them and make recommendations in accordance with paragraph 3 of Article 17 of the Charter of the United Nations.*" The other four paragraphs refer to the Joint Inspection Unit, to standards practices and forms, to financial and budgetary arrangements, and to the participation of representatives of UNIDO in the deliberations of the General Assembly and its committees when the budget and other administrative or financial questions relevant to the Organization are being considered.

15. Also in 1985, in the context of its adoption of the Programme Budget of the United Nations for the biennium 1986-1987, the General Assembly decided to appropriate \$24 million to finance a loan to UNIDO "*in order to meet the expenses of the initial operation of the new agency for the calendar year 1986*".<sup>27</sup> The principle of such a loan had already been decided by the Assembly in 1979, in the context of its resolution on *Transitional Arrangements Relating to the Establishment of the United Industrial Development as a specialized agency*.<sup>28</sup> In 1986, however, in a resolution entitled *Loan to the United Nations Industrial Development Organization*, which was part of an umbrella resolution on

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<sup>27</sup> GA Resolution 40/253 A, paragraph 6, 18 December 1985; the Appropriation part of this resolution on the programme budget for the biennium 1986-1987 was approved by a vote of 127-10-11.

<sup>28</sup> GA Resolution 34/96 of 13 December 1979; by this resolution the Assembly authorized the Secretary-General to loan to the new agency, until it received sufficient contributions from its members, an amount not exceeding one half of the appropriations it received for the last calendar year of its existence (before becoming a specialized agency).



*Questions related to the programme budget for the biennium 1986-1987, the Assembly decided that the special appropriation made at its fortieth session to finance a loan to the UNIDO shall be adjusted by an amount of \$16 million to reflect the actual requirements. This loan was to be reimbursed in 1988, unless the UNIDO were to be in a position to repay in 1987.<sup>29</sup> In December 1988, however the General Assembly accepted the proposal of UNIDO “to commence repayment of the loan in 1990 at the minimum rate of 1 million dollars per annum.”<sup>30</sup>*

## **B. The phrase “administrative budgets” of specialized agencies**

### **1. Transmission of the budgets of the specialized agencies to the United Nations**

16. It will be recalled that one of the four original functions of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) is “*to examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies*”.<sup>31</sup> It will also be recalled that, although Article 17 (3) refers to the “administrative budgets” of the specialized agencies, most agreements between the United Nations and these agencies provide for the transmittal of their entire budgets. It has been the practice of the General Assembly to examine these budgets in their entirety.<sup>32</sup> Therefore, the specialized agencies transmit their budgets to ACABQ for its examination and recommendations, the Committee submits its reports to the Assembly, and the Assembly adopts resolutions or decisions on the basis of these reports.

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<sup>29</sup> Part VI of GA Resolution 41/209 of 11 December 1986; this Part VI was adopted by a vote of 124-13-9.

<sup>30</sup> GA Resolution 43/217 of 21 December 1988, Questions relating to the programme budget for the biennium 1987-1988, part V, Loan to the UNIDO.

<sup>31</sup> GA Resolution 14(I) of 13 February 1946, Budgetary and Financial Arrangements, part A.

<sup>32</sup> This interpretation of “administrative budgets” is clearly stated in Volume 1 of the *Repertory* (1945-1954), para 15, p. 546.

17. During the period under review (1985-1988), the Assembly examined the budgets of the following 12 specialized agencies: the International Labour Organization (ILO); the Food and Agriculture Organization (FAO); the United Nations Educational, Scientific and Cultural Organization (UNESCO); the International Civil Aviation Organization (ICAO); the World Health organization (WHO); the World Meteorological Organization (WMO); the International Maritime Organization (IMO); the World Intellectual Property Organization (WIPO); the International Fund for Agricultural Development (IFAD); Universal Postal Union (UPU); the International Telecommunications Union (ITU); and, since 1986, the United Nations Industrial Development Organization (UNIDO). The Assembly also examined the budget of the International Atomic Energy Agency (IAEA).

## **2. Consultation in the preparation of the budgets**

18. In Volume 1 of the *Repertory*, covering the period 1945-1954 and concerning Article 17(3), it is stated that, since the conclusion of agreements between the United Nations and the specialized agencies, there have been consultations between Secretariats in the preparation of the budgets and that the ACABQ has emphasized that the process of inter agency consultation, at the working level, was “*one of the most effective methods to achieve greater standardization of administrative and financial practices and to obtain savings through the development of comparative standards of efficiency.*”<sup>33</sup> The absence of entry under this rubric in the following volumes of the *Repertory*, covering the years 1955 to 1978, actually indicates the continuation of such working relationships between the staff members of the secretariats of the United Nations system.

19. During the period under study, these inter-secretariat working relationships were placed under the aegis of the Administrative Committee on Coordination (ACC) and its subsidiary bodies.<sup>34</sup> The ACC reported every year to the Economic

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<sup>33</sup> *Repertory*, Volume 1 (1945-1954), Article 17(3), para 16, p. 547.

<sup>34</sup> The ACC was established by the Secretary-General of the United Nations in 1946 at the request of the Economic and Social Council in Resolution 13 (III). Its functions are to supervise the implementation of the agreements between the United Nations and the specialized agencies, to ensure the coordination of the programmes approved by the governing bodies, and to promote cooperation within the system in the pursuit of common goals of Member States across a range of substantive and managerial issues.

and Social Council on its activities and, in turn, the ECOSOC, besides adopting its own resolutions and decisions, reported to the General Assembly.<sup>35</sup> In addition, the Committee for Programme and Coordination (CPC),<sup>36</sup> one of whose functions is to assess the degree of substantive coordination of selected programmes within the United Nations system, also reported to the Assembly.<sup>37</sup> And, the CPC and the ACC held joint meetings, the agendas and results of which were reported to the Economic and Social Council.

20. Upon examination of these various reports by its Fifth Committee, the General Assembly adopted its resolutions on programme planning.<sup>38</sup> These resolutions covered essentially the medium term plans and programme budgets of the United Nations, but also contained an overall approval of the conclusions and recommendations of the CPC relevant to the UN system, as well as an endorsement of the related resolutions and decisions of ECOSOC. In addition, the same resolutions included specific points.

21. In 1985, by endorsing, in its Resolution 40/240, Resolution 1985/76 of ECOSOC, the Assembly concurred with the conclusions and recommendations of the CPC on the importance and methodology of cross-organizational programme analyses (COPAs) and on the recommendations derived from such analyses of the activities of the United Nations system in the area of economic and technical co-operation among developing countries.<sup>39</sup> The Assembly specifically endorsed the decision of the CPC to review its method of work, *inter alia*, to enhance the instruments of coordination, and saw this decision as a positive step.<sup>40</sup> Also in this Resolution, the Assembly requested the Secretary-General to issue the Regulations Governing Programme Planning, the Programme Aspects of the

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<sup>35</sup> See A/40/3/Rev.1; A/41/3/Rev.1; A/42/3/Rev.1; and, A/43/3/Rev.1.

<sup>36</sup> As already mentioned above in footnote 9, the CPC was established by ECOSOC Resolution 2008 (LX) of 14 May 1976 and by GA Resolution 31/93 of 14 December 1976. The latter, titled "Medium Term Plan," gave a detailed outline of the characteristics of this new instrument in the budgetary process of the United Nations, and, in its paragraph 10, decided that "*the Committee for Programme and Coordination shall function as the main subsidiary organ of the Economic and Social Council and the General Assembly for planning, programming and coordination and approves the consolidated terms of reference as set out in ECOSOC Resolution 2008 (LX).*"

<sup>37</sup> See A/40/38, A/41/38, A/42/38 and A/43/38.

<sup>38</sup> Listed above in footnote, the four resolutions on programme planning were adopted without a vote.

<sup>39</sup> ECOSOC Resolution 1985/76 of 26 July 1985, part IV.

<sup>40</sup> GA Resolution 40/240, operative paragraph 9.

Budget, and the Monitoring of Implementation and the Methods of Evaluation in the same format as the Financial Regulations and Rules of the United Nations.<sup>41</sup>

22. In 1986, the Assembly accepted the decision that the topic for the twenty-second series of Joint Meetings of the CPC and the ACC shall be *“Coordination of the activities of the United Nations system in human resource development and its contribution to meeting the economic and social objectives of the developing countries.”*<sup>42</sup>

23. In Part IV of its December 1987 resolution on programme planning, the Assembly endorsed the conclusions and recommendations of the CPC on the cross-organizational review of the medium-term plans of the United Nations System and on the cross-organizational programme analysis in the area of science and technology for development. And, the Assembly agreed that a COPA on the question of the advancement of women should be submitted to the CPC in 1989. In Part V of the same resolution, the Assembly accepted that the topic for the twenty-third series of Joint Meetings of the CPC and the ACC shall be *“The response of the United Nations system to development problems, with special attention to the implementation of the United Nations Programme of Action for African Economic Recovery and Development, 1986-1990.”*<sup>43</sup>

24. In 1988, the General Assembly requested the Secretary-General *“to ensure effective coordination with the specialized agencies, including those having a different planning cycle, and to review through the Administrative Committee on Coordination, the question of harmonization of planning and budgeting cycles of the United Nations system.”*<sup>44</sup>

### **3. Coordination of the form of the budget**

25. This topic is covered under section D.3.

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<sup>41</sup> Ibid, paragraph 8.

<sup>42</sup> GA Resolution 41/203, operative paragraph 3.

<sup>43</sup> GA Resolution 42/215, Parts IV and V.

<sup>44</sup> GA Resolution 43/219, Part II, paragraph 5.

### C. Nature and scope of examination of administrative budget

26. The budgets or, more generally, the programme budgets of the 13 agencies mentioned above in section B1, that were transmitted to the United Nations, were to be examined by the ACABQ and the General Assembly according to a system of biennial reporting: in even years, the ACABQ was to prepare detailed reports on these budgets, whereas in uneven years the Advisory Committee would issue only tabular material, supplemented or not by studies of special topics. This method of work, recommended by the ACABQ in its report to the thirty-sixth session of the General Assembly<sup>45</sup> and endorsed by the Assembly in paragraph 5 of resolution 36/229 of 16 December 1981,<sup>46</sup> had started in 1982.<sup>47</sup> It was, however, only imperfectly applied during the period under review, as the Assembly, at its 41<sup>st</sup> session in 1986, differed its consideration of the item.

27. In 1985, the General Assembly received from the ACABQ a report including tabular material on the budgets of the 13 examined agencies.<sup>48</sup> As had been its usual practice, the Assembly took note – with appreciation – of this report; referred it to the organizations concerned, together with the comments and observations made by the Fifth Committee; and transmitted it to the Board of Auditors, the Panel of External Auditors, the Committee for Programme and Coordination and the Joint Inspection Unit for their information.<sup>49</sup> In addition, however, the Assembly adopted another resolution on the same matter of the administrative and budgetary coordination of the United Nations with the

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<sup>45</sup> See A/36/641.

<sup>46</sup> Para 5 of resolution 36/229 reads as follows: “Decides that the Advisory Committee shall report on administrative and budgetary coordination in the following way: (a) Once every two years, beginning in 1982, the reports shall contain detailed analyses of the budgets of the specialized agencies and the International Atomic Energy Agency; (b) In intervening years, the reports shall be confined to tabular material and, as necessary, to special studies dealing with administrative and budgetary problems common to the United Nations system.”

<sup>47</sup> Prior to this, the Assembly had decided in 1975 to consider in depth, “normally in off-budget years,” the item Administrative and Budgetary Coordination of the United Nations with the specialized agency and the International Atomic energy Agency. Previously, since 1948, (see resolutions 81(I) of 14 December 1946, 125(II) of 20 November 1947, and 210 (III) of 18 November 1948), this item was, under slightly different titles at the beginning, every year on the agenda of the General Assembly.

<sup>48</sup> A/40/769 and Corr.1.

<sup>49</sup> GA Resolution 40/251 of 18 December 1985.

specialized agencies and the IAEA.<sup>50</sup> The recommendations formulated in this resolution are summarized in section D.3 below.

28. In 1987, the Assembly again received and examined a simplified report that nevertheless included nine comparative tables on total budgets, staffing tables and other basic data, plus explanations on issues such as the turnover of staff members.<sup>51</sup> In 1988, an even year, the ACABQ submitted to the Assembly a comprehensive report that included the same nine comparative tables and detailed comments on the budgets of the 13 agencies it had studied, sometimes through direct contacts. In addition, the report included the study of a special subject: the impact of currency fluctuations and inflation on the budgets and finances of the agencies.<sup>52</sup> Both in 1987 and in 1988, the General Assembly dealt with the matter through a decision rather than a resolution. It took note of the reports, referred them to the heads of the agencies through the ACC, and transmitted them for information to the same bodies as in previous years.<sup>53</sup>

#### **D. Financial and budgetary arrangements-analysis of recommendations made by the General Assembly to the specialized agencies**

##### **1. Adoption of common financial and administrative regulations**

###### ***(a) Common financial regulations***

29. In 1985, a complete text of the Financial Regulations and Rules of the United Nations was adopted. These Financial Regulations had been initially adopted by the General Assembly in 1950,<sup>54</sup> and revised along the years through a number of resolutions and decisions as the budgetary, financial and managerial practices of

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<sup>50</sup> GA Resolution 40/250 of 18 December 1985.

<sup>51</sup> See A/42/683.

<sup>52</sup> See A/43/760.

<sup>53</sup> See GA decisions 42/454 and 43/451.

<sup>54</sup> See GA Resolution 456 (V) of 16 November 1950. Provisional Financial Regulations had been adopted first in 1946 (Resolution 81(I) of 11 December 1946) and then in 1947 (Resolution 163(II) of 20 November 1947).

the United Nations evolved.<sup>55</sup> The purpose of the edition of 1985 was to put together a complete and user-friendly text.

30. When adopting the Financial Regulations of the United Nations in its resolution 456(V), the Assembly took note of the agreement reached in the ACC to recommend a common set of financial regulations for the UN and the agencies, and expressed *“the hope that these regulations would likewise be adopted by the specialized agencies with only such alterations as were required to meet their constitutional provisions and organizational structure.”* And the resolution went on to state that ILO, FAO, UNESCO, ICAO, WHO and WMO had *“adopted financial regulations generally in line with those approved in the above mentioned resolution.”*<sup>56</sup>

31. The agreement between the United Nations and UNIDO does not specifically mention the Financial Regulations and Rules of the United Nations, but recognizes *“the desirability of establishing close budgetary and financial relationships with the United Nations in order that (...) the maximum measure of coordination and uniformity with respect to these (administrative) operations shall be secured.”* Also, UNIDO *“agrees to conform, as far as may be practicable and appropriate, to standards practices and forms recommended by the United Nations.”*<sup>57</sup> The UNIDO adopted its Financial Regulations in November 1987 and its Financial Rules in April 1988. These are very much inspired by and in conformity with the Financial Regulations and Rules of the United Nations.<sup>58</sup>

32. To the Financial Regulations and Rules of the United Nations had been added, in 1982, the Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.<sup>59</sup> This addition reflected the elaboration, within the United Nations

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<sup>55</sup> See GA Resolutions 950(X) of 3 November 1955, 973B of 15 December 1955, 2885 (XXVI) of 21 December 1971, 33/116 of 19 December 1978, 37/234 of 21 December 1982, and GA decisions 32/541 of 21 December 1977 and 34/408 of 25 November 1983.

<sup>56</sup> GA resolution 456(V), preambular paragraph 1 and operative paragraph 2.

<sup>57</sup> See the already mentioned Agreement between the United Nations and UNIDO, Annex to GA resolution 40/180, Article 17, paragraph (a) and (c).

<sup>58</sup> For the Financial Regulations of UNIDO, see UNIDO Decision GC2/Dec.25; for the Financial Rules of UNIDO, see UNIDO DG Bulletin/B.74.

<sup>59</sup> See the Annex to GA Resolution 37/234 of 21 December 1982.

and the United Nations system, of a comprehensive planning, budgeting and evaluation system seen as the central element of the search for greater efficiency and effectiveness within the whole family of UN organizations.<sup>60</sup> Also, Regulation 3.13, second paragraph, stipulated that *“The activities in the medium-term plan shall be coordinated with those of the concerned specialized agencies through prior consultations.”* These were conducted through the ACC and through the Joint Meetings of the CPC and the ACC. As for the Financial Regulations, the Agreement between the UN and the newly established UNIDO does not refer explicitly to this second set of UN regulations, but the Financial Regulations and Rules adopted subsequently by the UNIDO have all the elements of the new planning, budgeting, and monitoring system.<sup>61</sup>

### **(b) Common staff regulation and salary system**

33. The International Civil Service Commission (ICSC)<sup>62</sup> submitted each year, as required by its Statute<sup>63</sup>, to the General Assembly and to the governing organs of the other organizations,<sup>64</sup> a comprehensive report on the United Nations Common System of Salaries, Allowances, and Other Conditions of Service.<sup>65</sup> Having examined these and other related reports, the Assembly adopted, without

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<sup>60</sup> The new Regulations had been recommended by the CPC, with participation of the ACC, the JIU and the ACABQ in their elaboration. Resolution 37/234 also mentioned the findings of the Committee of Intergovernmental Experts to Evaluate the Present Structure of the Secretariat in the Administrative, Finance and Personnel Areas; the report of this Committee is contained in A/37/44.

<sup>61</sup> See the above mentioned documents in footnote 58.

<sup>62</sup> Established in 1974 (GA Resolution 3357(XXIX)), the ICSC is responsible, as a body, to the General Assembly, and is composed of fifteen members, appointed in their personal capacity, by the Assembly, from a list of candidates compiled by the Secretary-General as chairman of the ACC.

<sup>63</sup> The Statute of the ICSC is annexed to Resolution 3357 (XXIX); Article 17 reads as follows: *“The Commission shall submit an annual report to the General Assembly, including information on the implementation of its decisions and recommendations. The report shall be transmitted to the governing organs of the other organizations, through their executive heads, and to staff representatives.”*

<sup>64</sup> In 1988, the organizations participating in the common system were, besides the United Nations, ILO, FAO, UNESCO, ICAO, WHO, UPU, ITU, WMO, WIPO, UNIDO and IAEA. In addition, the GATT and IFAD fully participated in the work of the Commission, although without having formally accepted its Statute. The total number of participating organizations was therefore 14 in 1988, including the United Nations itself. (see paragraph 2 of the report of the ICSC for 1988, in A/43/30).

<sup>65</sup> See, for the period, A/40/30, A/41/30, A/42/30 and A/43/30.



a vote, detailed resolutions entitled United Nations Common System: Report of the International Civil Service Commission.<sup>66</sup>

34. The Assembly reaffirmed the importance of maintaining and further developing a single unified international civil service through the application of common personnel standards, methods and arrangements. It requested the Secretary-General and the other executive heads to maintain and strengthen the common system, and to ensure that all the necessary measures are taken to promote uniform and coordinated action regarding conditions of service. It declared being concerned by the lack of transparency and the lack of simplicity in the present remuneration system, and by the growing number of *ad hoc* measures that further added to its complexity and weakened its internal consistency. It also stressed the need to improve the situation and expressed its concern over actions taken by some of the participating organizations which had led to disparities in the common system.<sup>67</sup>

35. Also, the Assembly urged Member States to ensure that their representatives in organizations of the United Nations Common system are informed about the positions taken by them in the General Assembly on matters relating to the conditions of service. It stressed the importance of ensuring that the governing organs of the specialized agencies do not take, on matters of concern to the Common System, positions conflicting with those taken by the General Assembly.<sup>68</sup>

36. Regarding the functioning of the ICSC, the Assembly stressed the need for the Commission to continue to improve its reporting so that, in future, its recommendations and decisions are presented with comprehensive background information and statistical evidence—with a view to facilitating the comprehension of the general reader.<sup>69</sup> The Assembly also noted that “*as regards the broad principles for the determination of conditions of service of the staff, the*

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<sup>66</sup> GA Resolutions 40/244, 41/207, 42/221 and 43/226.

<sup>67</sup> See resolution 40/244, preambular paragraph 2, operative paragraphs 1 and 4 of section IV; resolution 41/207, section VI; and resolution 42 /221, preambular paragraphs 2 and 3, and section VI.

<sup>68</sup> See resolution 40/244, paragraph 3, section IV; and resolution 41/208, paragraph 3, section VI.

<sup>69</sup> See resolution 42/221, preambular paragraph 4.

*role of the ICSC, under article 10(a) of its statute, is to make recommendations to the General Assembly.”<sup>70</sup>*

37. This reminder was given in the context of a resolution essentially devoted to the issues of remuneration, including the methodology for applying the principle of establishing level of salaries for the New York staff in comparison with the emoluments of the American civil service in Washington. Differences of views between the Assembly and the Commission emerged during the period. The Assembly, in 1988, requested, from the Commission, a comprehensive report on all elements of the conditions of service in the UN system, with identification of the problems and proposals for solutions, including their costs. With this request, the Assembly gave the Commission instructions regarding (1) *Comparator*, (2) *Remuneration system*, (3) *Motivation and Productivity*, and (4) *Mobility and Hardship*. Under (1) the Assembly declared that *“the Noblemaire principle should continue to serve as the basis of comparison between UN emoluments and those of the highest-paying civil service- currently the United States federal civil service (...) The application of the Noblemaire principle should ensure the competitiveness of United Nations remunerations without resorting to comparisons with the private sector.”*<sup>71</sup> Under (2), it pointed out that *“a single world-wide salary scale should be a fundamental goal of the remuneration system”*. Under (3), the Assembly favored *“less financial rewards for longevity (...) a more rigorous performance appraisal system (...) and new possible non-monetary awards for meritorious performance.”* And under (4) the request was made to the Commission to review *“whether incentives should be provided by way of lump sums on transfers in lieu of, or as well as, ongoing payments in the form of allowances to compensate for hardships.”*<sup>72</sup>

38. In this resolution of 1988, the Assembly noted that the Commission *“had not found it possible to undertake a more in depth review of its functioning.”*<sup>73</sup> The

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<sup>70</sup> See resolution 41/207, paragraph 1 of section I.

<sup>71</sup> The Noblemaire principle (named after the Chairman of a committee of the League of Nations) states that the international civil service should be able to recruit from all Member States, including the highest paid. Thus, the salaries of Professional staff are set by reference to the highest paying national civil service.

<sup>72</sup> See resolution 43/226, section I, paragraphs 3 and 4.

<sup>73</sup> Ibid, section 2.

year before, the Assembly had decided that the ICSC “*should undertake a study of its functioning with a view to enhancing its work.*”<sup>74</sup>

39. During the same period, the ICSC and the Assembly continued their work on issues such as post adjustments, scale of assessments, education grants and mandatory age of separation from service. A marked attention was given to the recruitment of women and to equality between women and men in conditions of service.<sup>75</sup> Attention was also given to performance appraisal and mobility of staff.<sup>76</sup>

40. Also, in its resolution 41/213 of 19 December 1986, the Assembly invited the Secretary-General to transmit to the ICSC those recommendations (53 and 61) of the Group of High Level Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations having direct impact on the United Nations Common System, and requested him to report to the Assembly at its forty-second session, so as to enable the Assembly to make a final decision.<sup>77</sup> Recommendation 53 was the following: “*The International Civil Service Commission is responsible for establishing standards in matters dealing with personal management. The mandate of the Commission should be modified so that it can also monitor the implementation of such standards by the United Nations and report thereon to the General Assembly.*” And Recommendation 61 read as follows: “*The total entitlements (salaries and other conditions of service) of staff members have reached a level which give reasons for serious concern and it should be reduced. In particular, the elimination of the education grant for post-secondary study and the establishment of a four-week annual leave system for all staff members should be considered for prompt implementation.*”<sup>78</sup>

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<sup>74</sup> Resolution 42/221, section VIII.

<sup>75</sup> For instance, in resolution 41/207, section IV, the Assembly invited each organization of the common system to collect and analyze statistics regarding the relative time spent by women and men in each grade of the professional and higher categories and to submit to the Commission proposals for removal of obstacles to equality in promotion prospects of women and men.

<sup>76</sup> See for example resolution 40/244, which included its section III a request to the Commission to undertake a study of the mobility of staff in the United Nations common system.

<sup>77</sup> GA Resolution 41/213, paragraph 1(c) of section I.

<sup>78</sup> Report of the Group of High Level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations, A/41/49, pp. 22 and 23.

41. The ACC offered these comments on Recommendation 61: “(The) ACC fully supports the stand of the Secretary General that to seek to solve financial difficulties at the expense of staff entitlements would be extremely short-sighted and counter-productive, and would have widespread adverse implications for the United Nations common system. (...) Indeed, salaries for Professional and higher categories have remained unchanged for the past 11 years, subject to cost of living adjustments (and these) have been frozen for the past two-years (The) ACC considers that mediocrity will ultimately be the price of further reductions in staff entitlements.”<sup>79</sup>

42. There is no reference to these recommendations 53 and 61 in the resolutions that the General Assembly adopted in 1987 and 1988 on the same Review of the Efficiency (...) of the United Nations.<sup>80</sup>

### **(c) Common services**

43. The issue of conference services in the Vienna International Center for the UN, the UNIDO and the IAEA was extensively discussed during this period. The Secretary-General advocated unified conferences services under the management of the United Nations Office in Vienna (UNOV) for all the United Nations organizations located in Vienna. The ACABQ supported this position. Although not mentioning specifically conference services, the Agreement between the UN and UNIDO as a new specialized agency stipulated, in its Article 14 on Administrative Coordination, that consultations “shall also explore the possibility of continuing or establishing common facilities or services in specific areas, including the possibility of one organization providing such facilities or services to one or several other organizations, and establish the most equitable manner in which such facilities or services shall be financed.”<sup>81</sup>

44. However, no agreement on a unified service was reached. The compromise, seen by the protagonists, particularly the United Nations itself, as temporary, was

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<sup>79</sup> See A/41/49 and, for the related comments of the Secretary-General, see A/41/663, notably paragraphs 8, 9 and 10.

<sup>80</sup> See GA Resolutions 42/211 and 43/213.

<sup>81</sup> Annex to GA Resolution 40/180, Article 14, paragraph (d).

along the following lines: the UN continued to provide translators and supporting staff to UNIDO; a joint translation/documents service, operated by UNIDO, served both UNOV and UNIDO; and a joint meetings and interpretation service, operated by UNOV, served the UN, UNIDO and, to an extent, the IAEA. The General Assembly took note of these arrangements in 1986 and 1987 through its resolutions on questions relating to the programme budgets for the biennium 1986-1987 and 1988-1989.<sup>82</sup> In its resolution of 1987, it expressed its concurrence with section III of the report of the Secretary-General. In this section of its report, the Secretary-General stated, *inter alia*, the following: “*The position of the Secretary-General remains as stated in its report to the General Assembly at its fortieth session entitled “Unified Conference Services for the United Nations Organizations at the Vienna International Centre. In his opinion a single conference servicing facility at the Centre would still be the ideal solution from the standpoint of cost-efficiency and in view of its experience (...) the United Nations is best qualified to assume the responsibility of providing conference services to all the organizations at the Centre.”*”<sup>83</sup>

45. The General Assembly also examined the problem of storage and its cost in organizations of the UN system. The JIU had prepared a report on this issue.<sup>84</sup> This report and its recommendations, including on the use of the new optical disk technique, was seen by the ACC as containing “a most useful analyses of the problems of storage on a system-wide scale” and had generated “uniformly positive” reactions from the organizations.<sup>85</sup> The ACABQ had also considered the report of the JIU and made its observations.<sup>86</sup> The Assembly took note of these reports and concurred with the observations of the Advisory Committee.<sup>87</sup>

46. In 1987, the Assembly considered a report of the Secretary-General on the feasibility of establishing a single administrative tribunal with ILO.<sup>88</sup> The Assembly noted that ILO was considering a similar proposal. It requested the Secretary-

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<sup>82</sup> See GA Resolution 41/209, section VII, and Resolution 42/215, section VII.

<sup>83</sup> See A/C.5/42/22, section III, paragraph 16.

<sup>84</sup> See A/41/806.

<sup>85</sup> A/42/673, Introduction.

<sup>86</sup> A/42/7/Add.9.

<sup>87</sup> See GA Resolution 42/225, section III.

<sup>88</sup> A/42/328.

General to organize consultations with Member States and decided to include a sub-item on Harmonization of the statutes, rules, and procedures of the Administrative Tribunals of the International Labour Organization and the United Nations in the agenda of its 43<sup>rd</sup> session.<sup>89</sup> At this session, in 1988, the Assembly invited further written comments from Member States on this question.<sup>90</sup>

47. The Assembly adopted in 1986 a restructuring plan for the United Nations Institute for Training and Research (UNITAR) and confirmed this plan in 1987.<sup>91</sup> Prompted by the financial and administrative difficulties of UNITAR, this major reorganization focused on the training function of this institution, which had been created in 1963 as an autonomous body within the United Nations system.<sup>92</sup> One of the provisions of the restructuring plan was the decision that *“Training programmes designed and conducted by the institute for other United Nations bodies and specialized agencies shall not result in any financial obligations for the General Fund (of the UNITAR) and shall be carried out on a fully reimbursable basis.”*<sup>93</sup>

48. As it had done in previous years, the Assembly approved the UN share of the financing of the International Computing Centre (ICC), an inter-agency facility located in Geneva and serving the UN and 13 other organizations.<sup>94</sup>

## **2. Establishment of a joint audit procedure**

49. As already noted, the United Nations Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency was established in 1959, through General Assembly Resolution 1438(XIV). The Panel continued doing its work during the period under review and the Assembly did not take any particular action in this regard.

50. The Assembly, however, adopted its traditional resolutions on financial reports and audited financial statements of the Board of Auditors. As these

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<sup>89</sup> See GA Resolution 42/217 of 21 December 1987.

<sup>90</sup> GA Decision 43/452.

<sup>91</sup> GA Resolutions 41/172 of 5 December 1986 and 42/197 of 11 December 1987.

<sup>92</sup> See GA Resolution 1934 (XVIII) of 11 December 1963.

<sup>93</sup> See paragraph 4, section I,A of Resolution 41/172 and paragraph 4 of section I,A of Resolution 42/197.

<sup>94</sup> See GA Resolutions 40/252, section X, 41/209, section I, 42/225, section I, and 43/217, section I.

reports and statements, emanating from the United Nations Board of Auditors, covered the UN itself, as well as its funds and programmes, such as the United Nations Development Programme (UNDP) and the World Food Programme, the resolutions are addressed to these bodies. Yet, references are occasionally also made to the United Nations system. In 1985, the Assembly requested “*the executive heads of the organizations and programmes concerned within the United Nations system to take such remedial action in areas falling within their competence as may be required by the observations made by the Board of Auditors in its reports and to report thereon to the Board.*”<sup>95</sup>

51. The Statute of the Joint Inspection Unit (JIU) provides that “*The Inspectors shall have the broadest powers of investigation in all matters having a bearing on the efficiency of the services and the proper use of funds*” and that “*They (the Inspectors) shall provide an independent review through inspection and evaluation aimed at improving management and methods and at achieving greater coordination between organizations.*”<sup>96</sup> Given these functions, which are applied to all participating agencies<sup>97</sup> (in addition to the UN itself and its funds and programmes), it seems appropriate to report on the Unit under this section of the chapter of the *Repertory* concerning Article 17(3) of the Charter.

52. The JIU, responsible to the General Assembly and to the competent legislative organs of the participating agencies, produced during the period under review a number of reports on a variety of subjects and reported annually on its activities. The General Assembly, upon examination of these annual reports and of the comments of the Secretary-General –including in his capacity as Chairman of the ACC, passed three resolutions.<sup>98</sup>

53. In these resolutions the Assembly recalled the role of the JIU as described in Article 5 of its Statute; requested the Unit, in presenting its reports, to observe the established procedures as provided for in Article 11, paragraph 2 of its

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<sup>95</sup> GA Resolution 40/238, operative paragraph 6.

<sup>96</sup> Paragraphs 1 and 2 of Article 5, Chapter III of the Statute of the JIU; the creation of the JIU is mentioned in footnote 12 above.

<sup>97</sup> The participating agencies were, during the period considered, the following: FAO, IAEA, ICAO, ILO, IMO, ITU, UNESCO, UPU, WHO, WIPO, WMO and the newly established UNIDO.

<sup>98</sup> Already mentioned in footnote 11, these were resolutions 40/259, 42/218 and 43/221.

Statute; requested the JIU to consider a more selective approach in drawing up its work programme; invited it to evaluate the results of its activities ; and welcomed its recommendations for self-improvement. Further, the Assembly urged Member States to apply the highest standards in selecting candidates for appointment to the Joint Inspection Unit. At the same time, the Assembly expressed its conviction that it should give the JIU greater guidance on its programme of work. It also expressed its conviction that a more systematic follow-up activity regarding the implementation of recommendations of the Unit would increase the usefulness of the inspection function, particularly in encouraging constructive dialogue between the Unit and the various organizations of the UN system. And, the Assembly requested all bodies of the UN system to examine closely those reports of the JIU which are within their areas of competence and to present their observations.<sup>99</sup>

54. In 1988, however, the Assembly welcomed the measures introduced thus far in improving the quality, effectiveness and presentation of the reports of the JIU, and encouraged the Unit to continue its efforts. It also expressed its appreciation to the Secretary-General for improving its report on the implementation of the recommendations of the JIU, and invited him, as Chairman of the ACC, to ensure the maintenance of an efficient and effective research capability within the secretariat of the Unit.<sup>100</sup>

55. In its Resolution 41/213 on the Review of the efficiency of the administrative and financial functioning of the United Nations, the Assembly made one reference to the JIU, requesting the Unit to assist the CPC, as required, in the evaluation of the implementation of the recommendations (of the Group of High-level Intergovernmental Experts) relating to the intergovernmental machinery and its functioning.<sup>101</sup>

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<sup>99</sup> These various points are contained in Resolution 40/259, preambular 3 and operative paragraphs 3 and 6; in resolution 42/418, preambular 2, 4, 5 and operative paragraphs 10 and 12; and in resolution 43/221, operative paragraph 6.

<sup>100</sup> See GA Resolution 43/221, operative paragraphs 2, 3, 11 and 12.

<sup>101</sup> GA Resolution 41/213, paragraph 1(f), section I.



### 3. Development of a common form of the budget

56. The above mentioned Group of High Level Governmental Experts, or Group of 18, which had been established by the General Assembly “to conduct a thorough review of the administrative and financial matters of the United Nations”<sup>102</sup>, noted in its report that the “the relationships between the Organization, including its subsidiary bodies, and the specialized agencies, as well as system wide coordination and cooperation, (fell) outside the mandate of the Group.”<sup>103</sup> Yet, perhaps because of its focus on the role of the United Nations on economic and social matters, the Group of 18 felt compelled to have a section of its report on coordination, and stated the following: “A number of attempts to improve coordination of the United Nations system have failed. The Group nevertheless believes that efforts have to be pursued and that they should begin by the main agencies of the United Nations system defining a common approach to the possible solutions of the economic and social problems. The executive heads of these main agencies should accordingly, exchange views on the policies and programmes they are proposing to Member States in order to improve the compatibility of these programmes.”<sup>104</sup>

57. Five recommendations followed: Recommendation 9 called for the streamlining of the machinery for inter-agency coordination and the use of ad-hoc arrangements; Recommendation 10 proposed an annual one-week meeting of the Secretary-General and three of his senior colleagues with the Executive heads of six specialized agencies, of the General Agreement on Tariffs and Trade (GATT) and of the Bretton-Woods institutions; Recommendation 11 dealt with operational activities at the national level and the coordinating role of the United Nations Development Programme; Recommendation 12 suggested a review of the field representation of the various programmes with a view to merging field offices whenever feasible; and Recommendation 13, the most directly relevant to this study, stated that “the efforts to harmonize the format of the programme budgets of the organizations of the United Nations system should be vigorously

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<sup>102</sup> GA Resolution 40/237 of 18 December 1985, operative paragraph 2(a).

<sup>103</sup> See A/41/49, paragraph 9, p. 2.

<sup>104</sup> Ibid, paragraph 26, p. 8.

*pursued.*” (the second sentence of this recommendation addressed specific UN programmes and funds).<sup>105</sup>

58. These five recommendations were not expressly mentioned in Resolution 41/213. One can assume that they were not rejected, as the Assembly decided that *“the recommendations as agreed upon and as contained in the report of the Group (...) 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 and subject to the following (...)”* (this “following” was seven paragraphs of comments on specific recommendations).<sup>106</sup> The point is that this resolution 41/213, and those that were subsequently adopted on the review of the efficiency of the administrative and financial functioning of the UN, were centered on the United Nations itself, on its budgetary process and on its financial management. Even in the second track pursued by the Assembly to follow-up the recommendations of the Group of 18, that is the review of the same efficiency in the economic and social fields, issues of coordination within the UN system were essentially left to the Economic and Social Council.<sup>107</sup>

59. To put in context this apparent neglect by the General Assembly of the recommendation of the Group of 18 to pursue vigorously the harmonization of the format of programme budgets across the UN system, it should be recalled that in its report to the Assembly of 1984, the ACABQ had noted that there were many similarities in the manner in which the agencies prepared their budgets. The Advisory Committee attributed this progress to various measures taken by the Assembly and the ACC.<sup>108</sup> These efforts at harmonization continued during the period under review, notably through the application of the Regulations and Rules

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<sup>105</sup> Ibid, paragraph 27, pp. 8 and 9.

<sup>106</sup> GA Resolution 41/213, paragraph 1 of section I.

<sup>107</sup> See GA Resolution 42/170 of 11 December 1987,, Implementation of General Assembly resolution 41/213 in the economic and social fields, and Resolution 43/174 of 9 December 1988, Review of the efficiency of the administrative and financial functioning of the United Nations in the economic and social fields. These two resolutions recalled resolution 32/197 of 20 December 1977, Restructuring of the economic and social sectors of the United Nations, and pointed out that the reform of these sectors of the activities of the United Nations was a continuing process.

<sup>108</sup> This point is made and documented in Supplement No. 6 of this *Repertory*, Article 17(3), section 3 Coordination of the Form of the Budget, paragraphs 14 to 19.

Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.<sup>109</sup>

#### 4. Consideration of a consolidated budget

60. In 1951, at the sixth session of the General Assembly, the Joint Second and Third Committees meeting jointly with the Fifth Committee considered a draft resolution, submitted by Norway, which requested the Secretary-General to study and report on the constitutional and practical problems in connection with the adoption of a consolidated budget for the United Nations and the specialized agencies. The Joint Committees reached the conclusion that the time for such a study was not ripe. The ACABQ reached the same conclusion following a meeting it had with the ACC in 1952.

61. As early as 1948, in a report submitted to ECOSOC, the ACC had suggested that there was no advantage in continuing to explore the question of a consolidated budget and that it was much preferable to direct collective efforts at developing alternative methods and techniques of coordination.

62. The ACABQ, still in 1952, recorded its opinion that the long-term view of Member States on the advantages of comprehensive budgeting would be largely influenced, if not determined, by the position taken by the executive heads of the United Nations and the specialized agencies in respect of common services.

63. These debates and conclusions are reported in the *Repertory* covering the period 1945-1954.<sup>110</sup> Since then, the question of a consolidated budget for the United Nations has not been on the agenda of the United Nations organs. Very rapidly, the Assembly turned its attention to improved budget coordination between the United Nations and the specialized agencies to avoid duplication of activities and save resources.<sup>111</sup>

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<sup>109</sup> See above section D.1 and footnote 59.

<sup>110</sup> See *Repertory* (1945-1954), Article 17(3), paragraphs 42 to 47.

<sup>111</sup> See in particular GA Resolution 125(I) of 20 November 1947.

## 5. Establishment of a common approach towards the financing of the budgets of the specialized agencies

64. The Committee on Contributions, created in 1946<sup>112</sup> as a standing expert body subsidiary to the General Assembly,<sup>113</sup> has played a leading role in the United Nations system on matters of methodology for determining the scale of financial contributions from Member States. The early established principle of “the capacity to pay” as the main criterion for determining the scale of assessments has received very broad support. And complementary methods, such as the taking account of the specific economic and financial circumstances of the poorest countries, have also been widely accepted. The FAO, for instance, has adopted, since 1955, the scale of assessments of the United Nations.

65. However, broad acceptance of the leadership and competence of the Committee on Contributions does not mean overall consistency in the manner in which Member States are assessed and fulfill their obligations. In the early years, the ACABQ concentrated its observations on how to deal with arrears and how to finance activities pending the receipt of contributions. The agencies were encouraged to use appropriately their Working Capital Funds.<sup>114</sup> In the 1960s, the Advisory Committee noted that variations still existed in the practices of those agencies having accepted the principle of “the capacity to pay” and stressed that it would be in the interest of coordination and uniformity to reduce these variations to a minimum. The Assembly confirmed in several resolutions that the agencies should take steps to bring their scales in harmony with the practice of the United Nations.<sup>115</sup>

66. The last entry in the *Repertory* concerning a common approach towards the financing of the budgets of the specialized agencies is in the Supplement No. 5, covering the period 1970-1978.<sup>116</sup> In 1972, the General Assembly decided that, as

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<sup>112</sup> By GA Resolution 14(I) of 13 February 1946, paragraph 3; the ACABQ was created by the same resolution.

<sup>113</sup> Originally composed of ten members, the Committee had, at the time of this review, 13 members, as decided by GA Resolution 2913 (XXVII) of 9 November 1972. The Committee's functions are outlined in Rule 160 of the Rules and Procedures of the General Assembly.

<sup>114</sup> See *Repertory* (1945-1954), Article 17(3), paragraphs 48 to 55.

<sup>115</sup> See GA Resolutions 2190 (XXI) of 15 December 1966 and 2474 (XXIII) of 21 December 1968.

<sup>116</sup> See *Repertory*, Supplement no 5, (1970-1978), paragraph 15.

a matter of principle, the maximum contribution of any State to the ordinary expenses of the United Nations shall not exceed 25% of the total.<sup>117</sup>

67. This decision still held during the period 1985-1988. UNIDO adopted the UN method of assessment, Japan being, however,— in the absence of the United States of America - the main contributor with a share of around 20% of the budget of this new agency. Otherwise, the Committee on Contributions continued its work and reported to the Assembly, but there was no new development of major consequence for the organizations of the United Nations system.<sup>118</sup>

## **6. Establishment of a Joint Staff Pension Fund and a common system of social security for staff**

68. In 1985, the United Nations Industrial Development Organization (UNIDO) was admitted to membership in the United Nations Joint Staff Pension Fund (UNJSPB), with effect from 1 January 1986.<sup>119</sup>

69. Each year the UNJSPB (the Pension Board)<sup>120</sup> reported to the General Assembly— as well as to the competent organs of the participating organizations—on the operations of the Joint Pension Fund, on the investment of its assets, and on a variety of issues related to the pension system of the United Nations and its agencies.<sup>121</sup> Each year the General Assembly examined the report of the Pension Board—generally in conjunction with a report of the ACABQ and with a relevant part of the annual report of the ICSC—and adopted a resolution entitled Report of the United Nations Joint Staff Pension Board.<sup>122</sup>

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<sup>117</sup> GA Resolution 2961 (XXVIII) of 13 December 1972, section B, paragraph (a).

<sup>118</sup> See GA Resolutions 40/248 of 18 December 1985, 41/178 of 5 December 1986, 42/208 of 11 December 1987 and 43/223 of 21 December 1988. These resolutions were adopted without a vote, with the exception of resolution 40/248, which contained the scale of assessment for 1986, 1987 and 1988; the vote on this resolution was 109-15-27. Also, resolution 39/247, on the Report of the Committee on Contributions for 1984, was adopted only on 12 April 1985.

<sup>119</sup> See GA Resolution 40/245 of 18 December 1985, Report of the United Nations Joint Staff Pension Fund, section I.

<sup>120</sup> The United Nations Joint Staff Pension Fund and the related United Nations Joint Staff Pension Board were established by the General Assembly in its resolution 248(III) of 7 December 1948.

<sup>121</sup> See A/40/9, A/41/9, A/42/9 and A/43/9.

<sup>122</sup> See GA Resolutions 40/245 of 18 December 1985, 41/208 of 11 December 1986, 42/222 of 21 December 1987 and 43/227 of 21 December 1988. These resolutions were adopted without a vote.

70. With the exception of Resolution 43/227 of 1988, these resolutions were comprehensive and rich in technical details on various aspects of the methodology used for establishing levels of retirement benefits. Particular attention was given, *inter alia*, to the scale of pensionable remuneration, to the maximum retirement benefit payment at the Under-Secretary-General, Assistant Secretary-General or equivalent level, to the elimination or reduction of inequalities in benefits payable to participants having separated at different time periods, and to the overall issue of variations across the system in the level of pension benefits and ratios of pensions to salaries. The long-term actuarial balance of the Pension Fund was a matter of concern and the Board was requested to continue working on this issue. Amendments to the Regulations for the Fund were adopted—as annexes to the resolutions of 1985, 1986 and 1987—to reflect the decisions taken. Each year, the administrative expenses for the secretariat of the Pension Fund were approved. In its four resolutions, the Assembly took note of the report of the Secretary-General on the investments of the UNJSPF. Furthermore, the size and composition of the Pension Board were modified.<sup>123</sup>

## **7. Development of priorities with a view to the concentration of efforts and resources**

71. Checking the multiplication of programmes in the economic and social sectors, avoiding duplication of projects, ensuring that resources are efficiently used and applied where they are most needed, were, already in the 1980s, traditional and recurrent preoccupations of the Member States of the United Nations and its specialized agencies.<sup>124</sup> Fundamentally, the calls for harmonization of the format of the budgets, for coordination of their preparation, for

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<sup>123</sup> See GA resolution 42/222. The membership of the Pension Board rose to 33, 12 being appointed by the UN Staff Pension Committee and 21 by the Pension Committees of the participating organizations. Initially, the Regulations set the Board at 9 members from the UN and 3 for each participating agency (Annex to GA Resolution 248(III)).

<sup>124</sup> GA Resolution 125 (II) of 20 November 1947, titled Relations with and coordination of specialized agencies and work programmes of the United Nations and specialized agencies, include the following: “*Considering that it is essential, in order to prevent overlapping of activities and duplication of effort, to develop more effective coordination in the economic and social fields (...); and, “Considering that it is desirable without detriment to the essential activities to minimize the financial burden imposed upon Members by the activities of the United Nations and the specialized agencies(...);*” preambular paragraphs 2 and 3.

development of common approaches to their financing, and for the setting of priorities among programmes, stemmed from the desire of Member States, most notably the major contributors, to check the growth of the budgets of the United Nations and its agencies. For this task, coordination was necessary and had been entrusted, by the Charter, to the Economic and Social Council.<sup>125</sup> The role of the General Assembly in examining the budgets of the specialized agencies and the role of the Council in coordinating their programmes were therefore complementary and somewhat entangled from the beginning. It remained so in the 1980s and studies of Article 17 (3) have to be read in conjunction with studies of Articles 63 and 64, and, to a lesser extent, of Articles 58 and 60.<sup>126</sup>

72. Since coordination of the activities of a complex system of largely autonomous organizations is a difficult endeavor, the General Assembly and the Economic and Social Council have periodically adopted comprehensive, critical and solemn resolutions on the subject.<sup>127</sup> In 1985, the year of the fortieth anniversary of the Organization, the Assembly adopted, in addition to resolution 41/213, resolution 40/177, Coordination in the United Nations and the United Nations system. It expressed the following: The Assembly *“**Convinced** of the pressing need for effective coordination and cooperation within the framework of the United Nations system, at both the intergovernmental and inter-secretariat level, to ensure coherent, efficient and responsible implementation of programmes in the future, **Bearing in mind** problems that have arisen in coordination, **Considering** that it is important to take steps to improve further the effectiveness of the United Nations system (...)* requested the Secretary-General, after consultation with the executive heads of the specialized agencies, *“to reexamine critically and*

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<sup>125</sup> In the first years, it was the Coordinating Committee of the Economic and Social Council that dealt with “budgetary and financial relationships of the United Nations with the specialized agencies and related programme matters”; see, for instance, the above mentioned GA Resolution 125(II).

<sup>126</sup> This fact has been noted in the various volumes of the *Repertory*; see, in particular, Volume 1, Supplement No. 5 (1970-1978), section 7.

<sup>127</sup> Two examples may be mentioned: the Council, in its resolution 798 (XXX) of 3 August 1960, “*Considered it had found it increasingly difficult to do full justice to its coordination responsibility*” and decided to establish an Ad Hoc Working Group on Coordination; the General Assembly, in its resolution 2188 (XXI) of 13 December 1966, considered “*that this work (of the UN and the specialized agencies in the field of economic and social development) which has expanded rapidly, grown more complex and changed its nature, has evolved over a period of more than twenty years on the basis of unrelated proposals rather than in accordance with a coordinated plan.*” (preambular paragraph 6).

*constructively all aspects of coordination (...) and to submit to the Assembly, through the CPC and ECOSOC, a “comprehensive report setting out his considered views on current mechanisms and procedures and his specific recommendations aimed at enhancing coordination in the future (...)*<sup>128</sup>

73. During the period reviewed, instruments for setting priorities and concentrating efforts and resources were essentially the medium-term plan, the cross-organizational programme analyses and programme reviews, and the United Nations International Development Strategy.

74. The United Nations medium-term plan covered the period 1984-1989<sup>129</sup>. Directives for its preparation had been given by the newly established Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.<sup>130</sup> One of the aims of these Regulations was *“to provide a framework for setting priorities among activities”* (Preamble, paragraph 1(g)), and Regulation 3.13 stated in its second paragraph that *“The activities in the medium-term plan shall be coordinated with those of the concerned specialized agencies through prior consultations”*.

75. The channels for such consultations were provided by the ACC machinery and the Joint meetings of the CPC and the ACC. Also, when initiating the preparation of the 1984-1989 medium-term plan, the Assembly had stipulated that the *“Introduction to the plan should (...) highlight the policy orientations of the United Nations system and indicate the medium term objectives and strategy and the trends deduced from the mandates which reflect the priorities set by the intergovernmental organs..”*<sup>131</sup> And the Assembly added, in the same resolution that *“The planning process should take into account the need for interagency coordination; this coordination does not necessarily require system-wide synchronization of planning periods.”*<sup>132</sup> This implicit admission that the harmonization of planning cycles across the United Nations system was not

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<sup>128</sup> GA Resolution 40/177 of 17 December 1985, preambular paragraphs 5, 6 and 7, and operative paragraph 2.

<sup>129</sup> This medium-term plan was adopted by the General Assembly in its resolution 37/234 of 21 December 1982.

<sup>130</sup> Already mentioned in section 2 above, these Regulations were adopted by the Assembly in its resolution 37/234 of 21 December 1982.

<sup>131</sup> See GA Resolution 34/224 of 20 December 1979, paragraph 2(g).

<sup>132</sup> Ibid, paragraph 2(K).



possible was *de facto* also an admission of the great difficulty of establishing priorities within the United Nations system.

76. The attempts at encouraging a concentration of efforts and resources on specific issues through the method of Cross-organizational programme analysis and Cross organizational programme reviews have already been mentioned in section B.2 above. These analysis and reviews involved the Economic and Social Council, the Committee for Programme and Coordination, the Administrative Committee on Coordination and the Joint Meetings of these two committees. Related was the decision of ECOSOC to review, starting in 1985, on a biennial basis, one or more major sectors of activity of the organizations of the UN system on the basis of their medium-term plans and other sources of information.<sup>133</sup>

77. The International Development Strategy for the Third United Nations Development Decade was adopted by the General Assembly in 1980.<sup>134</sup> This comprehensive document was addressed not only to the United Nations family of organizations but also to the international community as a whole. It set goals and objectives for the decade and related policy measures in a variety of sectors ranging from trade and industrialization to social development and technical cooperation among developing countries. Although the word “priority” did not appear in the text, objectives and targets such as the 7% average annual growth for the economies of developing countries, the 0.7% percentage of the Gross National Product of developed countries that ought to be devoted to official development assistance for developing countries, and the emphasis on the situation and needs of the least developed countries, received considerable attention and are likely to have generated some concentration of efforts and resources on the part of the organizations of the United Nations system, including the Bretton-Woods institutions.

78. In addition, and perhaps in a more measurable manner, two domains of activity received priority attention during the second part of the 1980s: the situation of women and the development of the African continent. The Second

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<sup>133</sup> See ECOSOC Resolution 1983/78 of 29 July 1983.

<sup>134</sup> See GA Resolution 35/36 of 5 December 1980.

World Conference on Women had been held in Copenhagen in 1980. The Convention on the Elimination of All Forms of Discrimination against Women had come into force on 3 September 1981. The United Nations Decade for Women: Equality, Development and Peace had been adopted by the General Assembly in December 1982. In 1985, the Nairobi Forwards Looking Strategies for the Advancement of Women were adopted by the Conference to review and appraise the achievements of the UN Decade.

79. Regarding Africa, besides the new emphasis in the International Development Strategy on least developed countries,<sup>135</sup> the great majority of which were and are in the African continent, the Assembly adopted in 1986 the United Nations Programme of Action for African Economic Recovery and Development, 1986-1990.<sup>136</sup> It adopted several resolutions on the emergency situation in Africa.<sup>137</sup> A special session of the General Assembly on Africa was convened from 27 May to 1 June 1986. That same year, from 17 to 20 September, another Special Session of the General Assembly was convened on Namibia.<sup>138</sup> Also beyond issues of development, the Assembly increased the mobilization of the United Nations system and the entire world community in the struggle against the policies of *Apartheid* of the Government of South Africa. The Assembly also promoted the cooperation of the United Nations system with the Organization for African Unity.

80. In 1987, the General Assembly adopted a resolution on the Prevention and Control of acquired immunodeficiency syndrome (Aids), an issue which was soon to become a major concern of the world. The Assembly recognized the leadership of the World Health Organization and commended this specialized agency for its actions against this disease. It called for a strong and coordinated response of the UN system, in close cooperation with the Director General of WHO, against this syndrome which was reaching pandemic proportions.<sup>139</sup>

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<sup>135</sup> A Substantial New Programme of Action for the 1980s for the least Developed Countries was adopted by the Assembly in its resolution 40/205 of 17 December 1985.

<sup>136</sup> See GA Resolution S-13/2 of 1 June 1986, in which this Programme of Action is attached.

<sup>137</sup> See, notably, GA Resolution 41/29 of 31 October 1986.

<sup>138</sup> These were the 13<sup>th</sup> and 14<sup>th</sup> special sessions of the General Assembly. The resolutions they adopted are contained in A/S-13/16 and A/S-14/10.

<sup>139</sup> See GA Resolution 42/8 of 26 October 1987.

## **8. Coordination of budget procedures in relation to technical assistance and other extrabudgetary programmes involving voluntary contributions**

81. The reports and tabular material presented by the ACABQ to the General Assembly under the item Administrative and budgetary coordination of the United Nations with the specialized agencies and the IAEA included data on the voluntary contributions—also called extrabudgetary resources—received by the organizations of the system.<sup>140</sup> The General Assembly, in its resolution and decisions on this item, did not make specific references to these contributions.<sup>141</sup>

82. Technical assistance—referred to for a number of years in official documents as operational activities for development—was conducted in this period under the political and substantive framework of two resolutions of the General Assembly: Resolution 32/197 of 20 December 1977 on Restructuring of the economic and social sectors of the United Nations system and Resolution 38/171 of 19 December 1983 on Comprehensive policy review of operational activities for development.<sup>142</sup> Operational activities were almost entirely financed by voluntary contributions.<sup>143</sup>

83. Resolution 32/197 had, *inter alia*, created in the United Nations Secretariat the post of Director-General for Development and International Cooperation and had entrusted this Director-General with the tasks of ensuring effective leadership for the components of the UN system in the field of development and international economic cooperation, of exercising over-all coordination within the same system, and of ensuring, within the United Nations, “*the coherence,*

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<sup>140</sup> These reports of the ACABQ are mentioned in footnotes 48, 51 and 52 above.

<sup>141</sup> The resolution and the decisions of the Assembly are mentioned in footnotes 6 and 7 above.

<sup>142</sup> These resolutions were themselves inspired and framed by the resolutions of the Assembly on A New International Economic Order, notably 3201(S-VI) and 3202(S-VI) of 1 May 1974 containing the Declaration and Programme of Action on the Establishment of a New International Economic Order, and 3281(XXIX) of 12 December 1974 containing the Charter of Economic Rights and Duties of States, and also 3362 (S-VII) of 16 September 1975 on Development and International Cooperation.

<sup>143</sup> The United Nations included in its Secretariat the Department for Technical Cooperation and Development, which was financed essentially from the regular budget, but this represented a very small part of the total resources for operational activities.

*coordination and efficient management of all activities in the economic and social fields financed by the regular budget or by extrabudgetary resources.”*<sup>144</sup>

84. In section V of its annex, Operational activities in the United Nations system, four objectives were enounced: (a) a real increase in resources for these activities; (b) conformity of the assistance provided with the objectives and priorities of developing countries; (c) orientation of activities and allocation of resources reflecting fully the overall strategies and priorities of the General Assembly and the Economic and Social Council; and (d) *“The achievement of optimum efficiency and the reduction of administrative costs with a consequent increase in the proportion of available resources available to meet the assistance requirements of recipient countries.”*<sup>145</sup> Programmes financed by extrabudgetary resources should be integrated into a coherent strategy for development – with the International Development Strategy playing this role – and with *“maximum uniformity of administrative, financial, budgetary, personnel and planning procedures (...) including harmonized budget and programme cycles (...)”*<sup>146</sup> To facilitate this integration, the Assembly recommended that a single United Nations pledging conference for all operational activities be held annually.<sup>147</sup>

85. Resolution 38/171 set, in great detail and comprehensiveness, the guidelines that organizations should follow in undertaking operational activities for development. Given the mandate of the new Director-General, the resolution addressed the funds and programmes of the United Nations – notably the United Nations Development Programme (UNDP), the World Food Programme (WFP), the United Nations Fund for Population Activities (UNFPA) and the United Nations Environment Programme (UNEP) – and also the specialized agencies, with particular emphasis on the roles of the International Fund for Agricultural Development (IFAD) and the Food and Agriculture Organization (FAO). An

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<sup>144</sup> See GA Resolution 32/197, operative paragraphs 2(a) and (b). This resolution was adopted without a vote.

<sup>145</sup> Ibid, paragraph 28 of the Annex which contained the Conclusions and Recommendations of the Ad Hoc Committee on the Restructuring of the Economic and Social Sectors of the United Nations system. This Committee had been established by resolution 3362 (S-VII) of 16 September 1975.

<sup>146</sup> Ibid, paragraphs 31 and 32.

<sup>147</sup> Ibid, paragraph 31.

improved coherence of the operational activities of the United Nations system was a recurrent theme of this resolution.<sup>148</sup>

86. The resolutions on operational activities for development adopted by the General Assembly during the years 1985 to 1988 reflected the same themes and expressed the same objectives, concerns and appeals.<sup>149</sup> The Assembly examined the annual reports of the Director-General and his periodic policy reviews,<sup>150</sup> as well as the results of the annual pledging conferences. The need for additional voluntary contributions and for increased effectiveness, efficiency and coordination in the use of the resources available was emphasized.<sup>151</sup>

87. Deep concern was expressed for the lack of progress towards the attainment of the 0.7% target for Official Development Assistance.<sup>152</sup> The central role of UNDP and of the Resident Coordinators was underlined.<sup>153</sup> Reflecting the priorities of the United Nations system (already mentioned in section D.7 above), women, Africa, and the least developed countries, were to be, according to the Assembly, primary beneficiaries of operational activities.<sup>154</sup> Also, the Assembly recognized the necessity for programmes of technical cooperation among developing countries to be fully integrated into the operational activities of the United Nations system.<sup>155</sup>

88. In 1988, the Assembly expressed its deep concern at the shortcomings—reported by the Secretary-General—of the ACC machinery in discharging its responsibilities for the coordination of operational activities, including their budgetary and financial aspects. The Assembly invited the Secretary-General, as

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<sup>148</sup> See for instance paragraph 18 of Resolution 38/171.

<sup>149</sup> These resolutions, entitled Operational Policies for Development, were 40/211 of 17 December 1985, 41/171 of 5 December 1986, 42/196 of 11 December 1987, and 43/199 of 20 December 1988.

<sup>150</sup> See reference to the 1986 Comprehensive Policy Review of Operational Activities for Development in Resolution 40/211.

<sup>151</sup> See for instance Resolution 41/171, preambular paragraphs 5 and 7 of the Annex containing the text of the Policy Review of Operational Activities for Development, conducted by the Economic and Social Council.

<sup>152</sup> See for instance preambular paragraph 6 of Resolution 42/196.

<sup>153</sup> See for instance paragraphs 11 and 12(e), also in Resolution 42/196.

<sup>154</sup> See for instance, operative paragraphs 13, 14 and 17 of Resolution 42/196.

<sup>155</sup> See GA Resolution 40/196 of 17 December 1985, Technical Cooperation among developing countries.

Chairman of the ACC, to report in 1989, to the Assembly and to the Economic and Social Council, on improvements in this subsidiary machinery of the ACC.<sup>156</sup>

## **9. Other recommendations**

89. The General Assembly, upon recommendation from its Second Committee, continued to adopt during the period 1985-1988 a large number of resolutions on assistance, and on economic assistance to specific countries. In 1986, the Assembly, in its resolution on Special programmes of economic assistance, decided that these programmes should be limited to countries genuinely in need of assistance and to special circumstances falling outside the competence of regular programmes of the United Nations system; also, after termination of a special programme, any continuing assistance should then be channeled through the regular programmes of the system; and, special programmes should, as far as possible, be established and reviewed through the field offices of the United Nations system.<sup>157</sup>

### **E. Role of the Advisory Committee on Administrative and Budgetary Questions and of the Economic and Social Council**

90. During the period under review, the role of the ACABQ and of the Council remained unchanged.

### **F. The powers of the General Assembly under article 17(3)**

91. No question of interpretation of the powers of the General Assembly under Article 17(3) arose during the period 1985-1988.

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<sup>156</sup> See preambular paragraph 17 and operative paragraph 9, section II, of resolution 42/196. The ACC machinery causing this concern was the Consultative Committee on Substantive Questions (Operational Activities) (CCSQ(OPS)). The work of this committee of the ACC is particularly mentioned in this section D.8 of Supplement No. 6 (1979-1984) of the *Repertory*.

<sup>157</sup> See GA Resolution 41/192 of 8 December 1986, paragraphs 2,3 and 5.