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### FINANCING OF THE UNITED NATIONS MISSION OF OBSERVERS IN TAJIKISTAN

#### Report of the Fifth Committee (Part II)

Rapporteur: Mr. Djamel MOKTEFI (Algeria)

#### I. INTRODUCTION

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 136 appears in the report of the Committee contained in document A/52/844.
2. The Fifth Committee resumed its consideration of the item at its 62nd, 63rd, 68th and resumed 68th meetings, on 18 and 29 May and 26 June 1998. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/52/SR.62, 63, 68 and 68/Add.1).
3. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/52/772 and Add.2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/52/860/Add.8).

#### II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/52/L.46

4. At the 68th meeting, on 29 May, the Rapporteur and coordinator of the informal consultations on item 136 introduced a draft resolution entitled "Financing of the United Nations Mission of Observers in Tajikistan" (A/C.5/52/L.46) and orally revised it as follows:

(a) Footnote 2, which had read "A/52/850 and Add.8", was replaced by "A/52/860/Add.8";

(b) In operative paragraph 8, the words "operational and substantive" were deleted before the word "requirements";

(c) In operative paragraph 9, the words "and the amount of \_\_\_\_\_ dollars for the United Nations Logistics Base at Brindisi" were deleted after the words "support account for peacekeeping operations".

5. At its 68th meeting, on 29 May and 26 June, the Committee adopted draft resolution A/C.5/52/L.46, as orally revised, without a vote (see para. 6).

### III. RECOMMENDATION OF THE FIFTH COMMITTEE

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

#### Financing of the United Nations Mission of Observers in Tajikistan

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Mission of Observers in Tajikistan<sup>1</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>2</sup>

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

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

Recalling further its resolution 49/240 of 31 March 1995 on the financing of the Mission of Observers and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/229 of 31 March 1998,

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

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

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<sup>1</sup> A/52/772 and Add.2.

<sup>2</sup> A/52/860/Add.8.

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

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

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

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

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

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

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

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

5. Takes note of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;<sup>2</sup>

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

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

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

9. Decides to appropriate to the Special Account for the United Nations Mission of Observers in Tajikistan the initial amount of 8,015,120 United States dollars gross (7,587,120 dollars net) for the maintenance of the Mission of Observers for the period from 1 July to 31 October 1998, inclusive of an amount of 415,120 dollars for the support account for peacekeeping operations for the period from 1 July 1998 to 30 June 1999, to be apportioned, as an ad hoc arrangement, among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A, B and C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B and 50/471 A of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997;

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

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

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

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

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

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ANNEX

Special arrangements with regard to the application of article IV  
of the Financial Regulations of the United Nations

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

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

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

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

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