

1. Budget appropriations in a total amount of 970,884,400 United States dollars, consisting of 987,317,000 dollars, being half of the appropriations approved for the biennium 1990-1991 by the General Assembly under paragraph 1 of resolution A above, less 16,432,600 dollars, being the decrease in revised appropriations for the biennium 1988-1989 approved by the General Assembly in its resolution 44/193 A of 21 December 1989, shall be financed in accordance with regulations 5.1 and 5.2 of the Financial Regulations of the United Nations as follows:

(a) 32,092,700 dollars, being half the estimated income other than staff assessment approved for the biennium 1990-1991 under resolution B above;

(b) 4,174,700 dollars, being the increase in estimated income other than staff assessment for the biennium 1988-1989 approved by the General Assembly in its resolution 44/193 B of 21 December 1989, excluding the decrease of 16 million dollars in income section 2 pertaining to the repayment of the loan to the United Nations Industrial Development Organization;

(c) 934,617,000 dollars, being the assessment on Member States in accordance with General Assembly resolution 43/223 A of 21 December 1988 on the scale of assessments for the years 1989, 1990 and 1991;

2. There shall be set off against the assessment on Member States, in accordance with the provisions of General Assembly resolution 973 (X) of 15 December 1955, their respective share in the Tax Equalization Fund in the total amount of 143,747,900 dollars consisting of:

(a) 151,520,400 dollars, being half of the estimated staff assessment income approved for the biennium 1990-1991 under resolution B above;

(b) Less 7,772,500 dollars, being the decrease in the revised income from staff assessment for the biennium 1988-1989 approved by the General Assembly in its resolution 44/193 B.

*84th plenary meeting
21 December 1989*

44/203. Unforeseen and extraordinary expenses for the biennium 1990-1991

The General Assembly

1. *Authorizes* the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and subject to the Financial Regulations of the United Nations and the provisions of paragraph 3 of the present resolution, to enter into commitments in the biennium 1990-1991 to meet unforeseen and extraordinary expenses arising either during or subsequent to that biennium, provided that the concurrence of the Advisory Committee shall not be necessary for:

(a) Such commitments, not exceeding a total of 3 million United States dollars in any one year of the biennium 1990-1991, as the Secretary-General certifies relate to the maintenance of peace and security;

(b) Such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by:

(i) The designation of *ad hoc* judges (Statute of the Court, Article 31), not exceeding a total of 250,000 dollars;

(ii) The appointment of assessors (Statute, Article 30), or the calling of witnesses and the appointment of experts (Statute, Article 50), not exceeding a total of 75,000 dollars;

(iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of 100,000 dollars;

(c) Such commitments, in an amount not exceeding 300,000 dollars, in the biennium 1990-1991, as the Secretary-General certifies are required for interorganizational security measures pursuant to section IV of General Assembly resolution 36/235 of 18 December 1981;

2. *Resolves* that the Secretary-General shall report to the Advisory Committee on Administrative and Budgetary Questions and to the General Assembly at its forty-fifth and forty-sixth sessions all commitments made under the provisions of the present resolution, together with the circumstances relating thereto, and shall submit supplementary estimates to the Assembly in respect of such commitments;

3. *Decides* that, for the biennium 1990-1991, if a decision of the Security Council results in the need for the Secretary-General to enter into commitments relating to the maintenance of peace and security in an amount exceeding 10 million dollars in respect of that decision, the matter shall be brought to the General Assembly or, if the Assembly is suspended or not in session, a resumed or special session of the Assembly shall be convened by the Secretary-General to consider the matter.

*84th plenary meeting
21 December 1989*

44/204. Working Capital Fund for the biennium 1990-1991

The General Assembly

Resolves that:

1. The Working Capital Fund shall be established for the biennium 1990-1991 in the amount of 100 million United States dollars;

2. Member States shall make advances to the Working Capital Fund in accordance with the scale adopted by the General Assembly for contributions of Member States to the budget for the year 1990;

3. There shall be set off against this allocation of advances:

(a) Credits to Member States resulting from transfers made in 1959 and 1960 from surplus account to the Working Capital Fund in an adjusted amount of 1,025,092 dollars;

(b) Cash advances paid by Member States to the Working Capital Fund for the biennium 1988-1989 under General Assembly resolution 42/228 of 21 December 1987;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1988-1989 exceed the amount of that Member State's advance under the provisions of paragraph 2 of the present resolution, the excess shall be set off against the amount of the contributions payable by the Member State in respect of the biennium 1990-1991;

5. The Secretary-General is authorized to advance from the Working Capital Fund:

(a) Such sums as may be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced shall be reimbursed as soon as receipts from contributions are available for the purpose;

(b) Such sums as may be necessary to finance commitments which may be duly authorized under the provisions of the resolutions adopted by the General Assembly, in particular resolution 44/203 of 21 December 1989 relating to unforeseen and extraordinary expenses; the Secretary-General shall make provision in the budget estimates for reimbursing the Working Capital Fund;

(c) Such sums as may be necessary to continue the revolving fund to finance miscellaneous self-liquidating pur-

chases and activities, which, together with net sums outstanding for the same purpose, do not exceed 200,000 dollars; advances in excess of the total of 200,000 dollars may be made with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions;

(d) With the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, such sums as may be required to finance payments of advance insurance premiums where the period of insurance extends beyond the end of the biennium in which payment is made; the Secretary-General shall make provision in the budget estimates of each biennium, during the life of the related policies, to cover the charges applicable to each biennium;

(e) Such sums as may be necessary to enable the Tax Equalization Fund to meet current commitments pending the accumulation of credits; such advances shall be repaid as soon as credits are available in the Tax Equalization Fund;

6. Should the provision in paragraph 1 of the present resolution prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in the biennium 1990-1991, cash from special funds and accounts in his custody, under the conditions approved by the General Assembly in its resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.

*84th plenary meeting
21 December 1989*