

42/227. Unforeseen and extraordinary expenses for the biennium 1988-1989*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 below, to enter into commitments in the biennium 1988-1989 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 \$US 2 million in any one year of the biennium 1988-1989, 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;
- (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;
- (iii) The holding of sessions of the Court away from The Hague (Statute, Article 22), not exceeding a total of \$100,000;

(c) Such commitments, in an amount not exceeding \$300,000, in the biennium 1988-1989, 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-third and forty-fourth 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 if, as a result of a decision of the Security Council, commitments relating to the maintenance of peace and security should arise in an estimated total exceeding \$10 million either before the forty-third session or between the forty-third and forty-fourth sessions of the General Assembly, a special session of the Assembly shall be convened by the Secretary-General to consider the matter.

*99th plenary meeting
21 December 1987*

42/228. Working Capital Fund for the biennium 1988-1989*The General Assembly*

Resolves that:

1. The Working Capital Fund shall be established for the biennium 1988-1989 in the amount of \$US 100 million;

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 1988;

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;

(b) Cash advances paid by Member States to the Working Capital Fund for the biennium 1986-1987 under General Assembly resolution 40/255 of 18 December 1985;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1986-1987 exceed the amount of that Member State's advance under the provisions of paragraph 2 above, the excess shall be set off against the amount of the contributions payable by the Member State in respect of the biennium 1988-1989;

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 42/227 of 21 December 1987 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, together with net sums outstanding for the same purpose, do not exceed \$200,000, to continue the revolving fund to finance miscellaneous self-liquidating purchases and activities; advances in excess of the total of \$200,000 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 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in the biennium 1988-1989, cash from special funds and accounts in his custody, under the conditions approved in General Assembly resolution 1341 (XIII) of 13 December 1958, or the proceeds of loans authorized by the Assembly.

*99th plenary meeting
21 December 1987*