- 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.

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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.

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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: