

the Assembly in its resolution 44/192 B of 21 December 1989, and taking into account the scale of assessments for the years 1989, 1990 and 1991;<sup>49</sup>

4. *Decides also* that Liechtenstein shall be included in the group of Member States set out in paragraph 3 (b) of General Assembly resolution 43/232 and that its contribution to the Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;<sup>50</sup>

5. *Decides further* that Namibia shall be included in the group of Member States set out in paragraph 3 (d) of General Assembly resolution 43/232 and that its contribution to the Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;<sup>50</sup>

6. *Decides that*, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the Force until 31 January 1991 of the Member States referred to in paragraphs 4 and 5 of the present resolution shall be treated as miscellaneous income to be set off against the apportionments authorized in paragraph 3 of the present resolution;

7. *Decides also* that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of 21,897,147 dollars, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 34/9 E and held in suspense until a further decision is taken by the Assembly;

8. *Requests* the Secretary-General to take all necessary measures to ensure that the Force shall be administered with a maximum of efficiency and economy;

9. *Renews its invitation* to Member States and other interested parties to make voluntary contributions to the Force both in cash and in the form of services and supplies acceptable to the Secretary-General and also to make voluntary contributions in cash to the Suspense Account established in accordance with General Assembly resolution 34/9 D of 17 December 1979.

*72nd plenary meeting  
21 December 1990*

#### 45/245. Financing of the United Nations Iran-Iraq Military Observer Group

*The General Assembly,*

*Having considered* the report of the Secretary-General on the financing of the United Nations Iran-Iraq Military Observer Group,<sup>52</sup> and the related oral report of the Chairman of the Advisory Committee on Administrative and Budgetary Questions,<sup>53</sup>

*Bearing in mind* Security Council resolution 619 (1988) of 9 August 1988, by which the Council established the United Nations Iran-Iraq Military Observer

Group, and the subsequent resolutions by which the Council extended the mandate of the Military Observer Group, the latest of which was resolution 676 (1990) of 28 November 1990,

*Recalling* its resolution 42/233 of 17 August 1988 on the financing of the Military Observer Group and its subsequent resolutions thereon, the latest of which was resolution 44/189 of 21 December 1989,

*Reaffirming* that the costs of the Military Observer Group 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 Military Observer Group, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

*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 operations involving heavy expenditures,

*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 Military Observer Group by certain Governments,

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

1. *Concurs* with the observations, recommendations and conclusions made by the Chairman of the Advisory Committee on Administrative and Budgetary Questions;<sup>53</sup>

2. *Urges* all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Iran-Iraq Military Observer Group in full and on time;

3. *Decides* to appropriate to the Special Account referred to in General Assembly resolution 42/233 the amount of 29.8 million United States dollars gross (29 million dollars net) authorized by the Assembly and apportioned in accordance with paragraphs 5 and 7 of its resolution 44/189 for the operation of the Military Observer Group for the period from 1 April to 30 September 1990;

4. *Decides also* that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 of the present resolution, their respective share in the unencumbered balance of 5 million dollars gross for the period from 1 April to 30 September 1990, inclusive;

5. *Decides further* to appropriate to the Special Account the amount of 9,823,000 dollars gross (9,503,000 dollars net) authorized by the General Assembly and apportioned in accordance with paragraphs 6 and 7 of its resolution 44/189 for the operation of the Military

<sup>52</sup> A/45/847.

<sup>53</sup> See *Official Records of the General Assembly, Forty-fifth Session, Fifth Committee, 49th meeting, and corrigendum.*

Observer Group for the period from 1 October to 30 November 1990;

6. *Decides* that there shall be set off against the apportionment among Member States, as provided for in paragraph 5 of the present resolution, their respective share in the unencumbered balance of 9,823,000 dollars gross (9,503,000 dollars net) for the period from 1 October to 30 November 1990, inclusive;

7. *Decides also* to appropriate to the Special Account the amount of 7,274,000 dollars gross (6,946,000 dollars net) authorized by the General Assembly and apportioned in accordance with paragraphs 6 and 7 of its resolution 44/189 for the operation of the Military Observer Group for the period from 1 December 1990 to 31 January 1991;

8. *Decides further* that there shall be set off against the apportionment among Member States, as provided for in paragraph 7 of the present resolution, their respective share in the unencumbered balance of 7,274,000 dollars gross (6,946,000 dollars net) in respect of the period from 1 December 1990 to 31 January 1991, inclusive;

9. *Decides* to defer any action on the estimated unencumbered balance of the appropriations as may be called for until its forty-sixth session;

10. *Authorizes* the Secretary-General to enter into commitments for the Military Observer Group at a rate not to exceed 3,475,000 dollars gross (3,269,000 dollars net) per month, subject to the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, for the period from 1 February 1991 to 31 January 1992, inclusive, should the Security Council decide to continue the Group beyond the period of two months authorized under its resolution 676 (1990), the said amounts to be apportioned among Member States in accordance with the scheme set out in the present resolution;

11. *Decides*, as an *ad hoc* arrangement, to apportion the amounts referred to in paragraph 10 of the present resolution 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 resolution 44/192 B of 21 December 1989, and taking into account the scale of assessments for the years 1989, 1990 and 1991;<sup>49</sup>

12. *Decides also* that Liechtenstein shall be included in the group of Member States set out in paragraph 3 (b) of General Assembly resolution 43/232 and that its contribution to the Military Observer Group shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;<sup>50</sup>

13. *Decides further* that Namibia shall be included in the group of Member States set out in paragraph 3 (d) of General Assembly resolution 43/232 and that its contribution to the Military Observer Group shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-fifth session regarding the scale of assessments;<sup>50</sup>

14. *Decides* that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the Military Observer Group until

30 September 1990 of the Member States referred to in paragraphs 12 and 13 of the present resolution shall be treated as miscellaneous income to be set off against the apportionments authorized in paragraph 11 of the present resolution;

15. *Approves* the following special arrangements for the Military Observer Group 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 Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

(a) At the end of the twelve-month period provided in 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 until payment is effected;

(b) (i) 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;

(ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(iii) 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 will be surrendered;

16. *Requests* the Secretary-General to submit to the Advisory Committee proposed guidelines for setting limits to the period within which Governments are required to submit their claims;

17. *Invites* voluntary contributions to the Military Observer Group 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 established by the General Assembly in its resolution 44/192 A of 21 December 1989;

18. *Requests* the Secretary-General to take all necessary action to ensure that the Military Observer Group is administered with a maximum of efficiency and economy.

*72nd plenary meeting  
21 December 1990*

#### **45/246. Financing of the United Nations Angola Verification Mission**

*The General Assembly,*

*Having considered* the report of the Secretary-General on the financing of the United Nations Angola