

Resolution No.	Title	Item	Date of adoption	Page
44/203	Unforeseen and extraordinary expenses for the biennium 1990-1991 (A/44/905)	123	21 December 1989	297
44/204	Working Capital Fund for the biennium 1990-1991 (A/44/907)	123	21 December 1989	297

44/44. Financing of the United Nations Observer Group in Central America

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Group in Central America² and the related report of the Advisory Committee on Administrative and Budgetary Questions,³

Bearing in mind Security Council resolution 644 (1989) of 7 November 1989, by which the Council established the United Nations Observer Group in Central America for a period of six months,

Recognizing that the costs of the 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,

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

Urging all Member States to make every effort to ensure payment of their assessed contributions to the Group in full and on time,

Recognizing that in order to meet the expenditures caused by the Group, a different procedure from the one applied to meet expenditures of the regular budget of the United Nations is required,

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 the Group,

Mindful of the views expressed in the Fifth Committee⁴ on the requests of some Member States to change their placement in the existing groups "b", "c" and "d" of Member States, on the basis of the criteria set out in General Assembly resolution 3101 (XXVIII) of 11 December 1973,

1. *Concurs* with the observations, recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁵

2. *Decides* to appropriate an amount of 40.8 million United States dollars, inclusive of the amount of 3,450,000 dollars authorized with the concurrence of the Advisory Committee, under the terms of General Assembly resolution 42/227 of 21 December 1987, for the operation of the United Nations Observer Group in Central America from 7 November 1989 to 6 May 1990, inclusive, and requests the Secretary-General to establish a special account for the Group;

3. *Decides also*, as an *ad hoc* arrangement, to apportion the amount of 40.8 million dollars for the above-mentioned period among the States Members of the United Nations, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, to be adjusted by the decision to be taken by the Assembly, at its forty-fourth session, on the composition of groups "a", "b", "c" and "d" of Member States⁶ and taking into account the scale of assessments for the years 1989, 1990 and 1991;⁶

4. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among the Member States, as provided for in paragraph 3 of the present resolution, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 600,000 dollars approved for the above-mentioned period.

5. *Authorizes* the Secretary-General to enter into commitments for the Group at a rate not to exceed 4,524,100 dollars gross (4,389,500 dollars net) per month, with the prior concurrence of the Advisory Committee, for the twelve-month period beginning 7 May 1990, should the Security Council decide to renew the mandate of the Group beyond the period of six months authorized under its resolution 644 (1989), the said amount to be apportioned among Member States in accordance with the scheme set out in paragraphs 3 and 4 of the present resolution;

6. *Invites* voluntary contributions to the Group both 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 to be established by the General Assembly at its forty-fourth session;⁷

7. *Requests* the Secretary-General to take all necessary action to ensure that the Group is administered with the maximum of efficiency and economy, bearing in mind the relevant observations contained in the report of the Advisory Committee

8. *Decides* to include in the provisional agenda of its forty-fifth session the item entitled "Financing of the United Nations Observer Group in Central America" and in this connection requests the Secretary-General to submit appropriate documentation.

77th plenary meeting
7 December 1989

44/183. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1988 of the United Nations Development Programme,⁸ the United Nations Relief and Works Agency for Palestine

² A/44/246/Add.1

³ A/44/246/Add.2

⁴ See *Official Records of the General Assembly, Forty-fourth Session, Fifth Committee*, 45th to 49th meetings, and corrigendum.

⁵ See resolution 44/192 B.

⁶ See resolution 43/223 A.

⁷ See resolution 44/192 A.

⁸ *Official Records of the General Assembly, Forty-fourth Session, Supplement No. 5 (A/44/5/Add.1)*, sects. I and VI.