

**46/188. Working Capital Fund for the biennium 1992-1993**

*The General Assembly*

*Resolves that:*

1. The Working Capital Fund shall be established for the biennium 1992-1993 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 1992;

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 1990-1991 under General Assembly resolution 44/204 of 21 December 1989;

4. Should the credits and advances paid by any Member State to the Working Capital Fund for the biennium 1990-1991 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 1992-1993;

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 46/187 of 20 December 1991 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 purchases 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 above prove inadequate to meet the purposes normally related to the Working Capital Fund, the Secretary-General is authorized to utilize, in the biennium 1992-1993, 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.

*79th plenary meeting  
20 December 1991*

**46/189. Programme planning**

*The General Assembly,*

*Recalling* its resolutions 37/234 of 21 December 1982, 41/213 of 19 December 1986, 42/211 of 21 December 1987, 43/219 of 21 December 1988, 44/194 and 44/200 B of 21 December 1989 and 45/253 of 21 December 1990, and taking note of Economic and Social Council resolution 1991/67 of 26 July 1991,

*Having considered* the oral report of the Chairman of the Fifth Committee<sup>42</sup> on the review by the Second Committee<sup>43</sup> of reformulated programme 21<sup>44</sup> of the medium-term plan for the period 1992-1997,<sup>45</sup>

*Having considered also* the report of the Committee for Programme and Coordination on the work of its thirty-first session<sup>24</sup> and the relevant parts of the report of the Economic and Social Council for 1991,<sup>46</sup>

*Having considered further* the relevant parts of the first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 1992-1993,<sup>26</sup>

*Having considered* the reports of the Secretary-General on the methodology for monitoring and reporting the programme performance of the United Nations<sup>47</sup> and on the review of the procedures for the provision of statements of programme budget implications and for the use and operation of the contingency fund,<sup>48</sup>

*Taking into account* the comments and observations made in the Fifth Committee concerning programme planning,<sup>49</sup>

## I

## MEDIUM-TERM PLAN FOR THE PERIOD 1992-1997

*Approves* programme 21 (Public administration and finance), as reformulated by the Secretary-General,<sup>44</sup> of the medium-term plan for the period 1992-1997;<sup>45</sup>

## II

## CONSULTATIONS WITH INTERGOVERNMENTAL BODIES DURING THE PLANNING, PROGRAMMING AND BUDGETING PROCESS

1. *Notes with concern* that, for most sections of the proposed programme budget for the biennium 1992-1993, programmes of work had not been reviewed by intergovernmental bodies;

2. *Requests* the Secretary-General to institutionalize the consultative process with Member States on the medium-term plan, or its revisions, and the programmes of work to be included in the proposed programme budgets and to use, when necessary, ad hoc mechanisms to ensure that relevant

intergovernmental bodies undertake their review in a timely manner;

3. *Invites* the functional, sectoral, regional and central reviewing bodies to improve the quality of their review of the relevant planning and programme documents submitted to them;

4. *Requests* the Secretary-General to ensure that the quality of the proposals submitted to the bodies mentioned in paragraph 3 of the present section as well as their timeliness and the procedure for their submission are improved so as to facilitate the review mentioned also in paragraph 3;

### III

#### PRIORITIES

1. *Stresses* the importance of priority-setting as an integral part of the planning, programming and budgeting process;

2. *Requests* the Secretary-General to make every effort with a view to ensuring that all relevant entities and bodies set and apply priorities in accordance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

3. *Also requests* the Secretary-General to keep under review the regulations and rules on priorities, in particular those at the level of activities and outputs, during the implementation of the programme budget for the biennium 1992-1993 and the use of the contingency fund of the programme budget;

### IV

#### STATEMENTS OF PROGRAMME BUDGET IMPLICATIONS

1. *Reiterates* the need to implement fully the relevant provisions of General Assembly resolution 44/200 B;

2. *Invites* the Secretary-General to take appropriate measures to enhance general awareness of the budgetary process in the Organization and, in this connection, to inform special conferences convened under United Nations auspices of the budgetary implications of their draft resolutions, recommendations and decisions;

3. *Requests* the Secretary-General to improve the programmatic content of the statements of programme budget implications and to propose in such statements or in revised estimates alternative solutions for carrying out new activities, as required by resolutions 41/213 and 42/211;

4. *Also requests* the Secretary-General to submit to the General Assembly, at its forty-eighth session, through the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination, at its thirty-third session, a report on the review of the procedures for the provision of statements of programme budget implications and for the use and operation of the contingency fund, taking into account in particular the requests made in paragraph 3 of the present section;

### V

#### PROGRAMME PERFORMANCE MONITORING

1. *Takes note* of the report of the Secretary-General on

the methodology for monitoring and reporting the programme performance of the United Nations;<sup>47</sup>

2. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination<sup>24</sup> and of the Advisory Committee on Administrative and Budgetary Questions<sup>26</sup> on the report mentioned in paragraph 1 of the present section;

### VI

#### COORDINATION

1. *Expresses its appreciation* to the Administrative Committee on Coordination for the improvement it made to its annual overview report for 1990,<sup>50</sup> in particular through the new report on programmes and resources of the United Nations system;

2. *Reaffirms* the importance of coordination in the United Nations system and the central role of the Administrative Committee on Coordination, under the leadership of the Secretary-General, in ensuring greater complementarity and compatibility of the activities and programmes of the United Nations system;

3. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination contained in the report on the work of its thirty-first session,<sup>24</sup> on the annual overview report of the Administrative Committee on Coordination for 1990;

4. *Requests* the Administrative Committee on Coordination to pursue its efforts to improve its annual reports, taking into account the conclusions and recommendations of the Committee for Programme and Coordination at its thirty-first session;

### VII

#### PROGRAMME OF WORK OF THE COMMITTEE FOR PROGRAMME AND COORDINATION

*Requests* the Committee for Programme and Coordination to review its programme of work in the light of Economic and Social Council resolution 1991/67 and to make suggestions on the timing and duration of its sessions;

### VIII

#### OTHER CONCLUSIONS AND RECOMMENDATIONS

*Approves* those conclusions and recommendations of the Committee for Programme and Coordination at its thirty-first session which have not otherwise been approved by the General Assembly at its forty-sixth session.

*79th plenary meeting  
20 December 1991*

#### 46/190. Pattern of conferences

*The General Assembly,*

*Having considered* the report of the Committee on Conferences,<sup>51</sup>

*Recalling* its relevant resolutions, including resolutions 43/222 B of 21 December 1988, 44/196 A of 21 December 1989 and 45/238 A of 21 December 1990,

*Taking note* of the comments made by Member States in