

**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