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;⁴⁹
- 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;⁵⁰
- 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;⁵⁰
- 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

Verification Mission,⁵⁴ and the related report of the Advisory Committee on Administrative and Budgetary Ouestions,⁵⁵

Bearing in mind Security Council resolution 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission for a period of thirty-one months,

Reaffirming that the costs of the Verification Mission 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 Verification Mission, 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 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 such operations,

Noting with appreciation that voluntary contributions have been made to the Verification Mission by a Government,

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

- 1. Concurs with the observations, recommendations and conclusions contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁵⁵
- 2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the United Nations Angola Verification Mission in full and on time;
- 3. Decides, taking into account the outstanding assessed contributions due to the Special Account for the United Nations Angola Verification Mission, to defer any action on the estimated unencumbered balance of the appropriations as may be called for until its forty-sixth session;
- 4. Decides also to appropriate to the Special Account an amount of 4,381,900 United States dollars for the operation of the Verification Mission for the period from 3 January to 2 August 1991;
- 5. Decides further, as an ad hoc arrangement, to apportion the amount of 4,381,900 dollars for the abovementioned period 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;49

- 6. Decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, 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 Tax Equalization Fund of the estimated staff assessment income of 158,000 dollars approved for the period from 3 January to 2 August 1991, inclusive;
- 7. Approves the request of the Secretary-General that he proceed with the disposition of the assets of the Verification Mission as proposed in paragraph 9 of his report⁵⁴ and paragraph 12 of the report of the Advisory Committee;⁵⁵
- 8. Decides 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 Verification Mission 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;⁵⁰
- 9. Decides also 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 Verification Mission 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;⁵⁰
- 10. Decides further that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the Verification Mission until 2 January 1991 of the Member States referred to in paragraphs 8 and 9 above shall be treated as miscellaneous income to be set off against the apportionments authorized in paragraph 5 above;
- 11. Invites voluntary contributions to the Verification Mission 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;
- 12. Requests the Secretary-General to take all necessary action to ensure that the Verification Mission is administered with a maximum of efficiency and economy.

72nd plenary meeting 21 December 1990

45/247. 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 America⁵⁶ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁵⁷

Bearing in mind Security Council resolution 644 (1989) of 7 November 1989, by which the Council established the United Nations Observer Group in Cen-

⁵⁴ A/45/718.

⁵⁵ A/45/827.

⁵⁶ A/45/833.

⁵⁷ A/45/867.