

on the implementation of effective measures to facilitate reporting by staff members on a confidential basis with due regard to considerations of privacy, of any inappropriate use of the resources of a United Nations organization or programme;

(c) To implement stringent inventory controls on non-expendable property;

(d) To institute without delay more effective control on the payment of all allowances and benefits to staff members and to report on the progress achieved in this regard to the General Assembly at its forty-seventh session, through their respective governing bodies;

18. *Draws the attention* of the Secretary-General and the executive heads of the United Nations organizations and programmes to paragraph 3 of the annex to the Financial Regulations of the United Nations regarding the provision of information which is classified as confidential;

19. *Reaffirms* the importance of strict compliance with financial regulations and rules on the subject of unliquidated obligations;

20. *Requests* the Secretary-General to submit to the General Assembly at its forty-seventh session, in the light of his experience in implementing the new budget process

and in the context of the views expressed by delegations, and of the observations and recommendations of the Board of Auditors,¹² and the Advisory Committee,¹³ and the problems referred to in the report of the Secretary-General,¹⁴ particularly in paragraph 12, a report concerning the way in which year-end obligations relating to expenditures on equipment and multi-year obligations should be dealt with;

21. *Expresses its appreciation* to the Secretary-General for the steps taken to eliminate abuses in the payment of income tax reimbursements, and requests him to continue efforts to recover outstanding excess income tax reimbursements and report thereon to the General Assembly at its forty-seventh session, and requests the executive heads of other organizations and programmes to do the same;

22. *Requests* the Board of Auditors to ensure regular audit coverage of the accounts of the various peace-keeping and special missions;

23. *Requests* the executive heads of the United Nations organizations and programmes to ensure that expenditures do not exceed the level of funds provided under allotments, in accordance with the financial rules.

79th plenary meeting
20 December 1991

46/184. Programme budget for the biennium 1990-1991

A

FINAL BUDGET APPROPRIATIONS FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that, for the biennium 1990-1991, the amount of 2,134,072,100 United States dollars appropriated by its resolution 45/252 A of 21 December 1990 shall be increased by 33,902,400 dollars as follows:

	Amount appropriated by resolution 45/252 A	Increase or (decrease)	Final appropriation
<i>(United States dollars)</i>			
<i>Section</i>			
PART I. <i>Overall policy-making, direction and co-ordination</i>			
1. Overall policy-making, direction and coordination	75 972 300	2 610 000	78 582 300
TOTAL, PART I	75 972 300	2 610 000	78 582 300
PART II. <i>Political and Security Council affairs; peace-keeping activities</i>			
2A. Political and Security Council affairs; peace-keeping activities	91 172 200	4 894 300	96 066 500
2B. Disarmament affairs activities	12 346 600	(389 100)	11 957 500
2C. Office for Ocean Affairs and the Law of the Sea	8 372 300	(685 400)	7 686 900
TOTAL, PART II	111 891 100	3 819 800	115 710 900
PART III. <i>Political affairs, trusteeship and decolonization</i>			
3. Political affairs, trusteeship and decolonization	24 762 800	(1 541 400)	23 221 400
TOTAL, PART III	24 762 800	(1 541 400)	23 221 400
PART IV. <i>Economic, social and humanitarian activities</i>			
4. Policy-making organs (economic and social activities)	9 320 400	(335 100)	8 985 300
5A. Office of the Director-General for Development and International Economic Cooperation	4 912 400	164 700	5 077 100

<i>Section</i>	<i>Amount appropriated by resolution 45/252 A</i>	<i>Increase or (decrease)</i>	<i>Final appropriation</i>
	<i>(United States dollars)</i>		
5B. Regional Commissions New York Office	889 700	53 400	943 100
6. Department of International Economic and Social Affairs	49 231 400	(1 602 700)	47 628 700
7. Department of Technical Cooperation for Development	24 983 200	325 400	25 308 600
8. Activities on global social development issues	11 611 600	166 400	11 778 000
9. Transnational corporations	11 649 200	401 500	12 050 700
10. Economic Commission for Europe	37 657 100	(227 200)	37 429 900
11. Economic and Social Commission for Asia and the Pacific	41 295 900	1 175 600	42 471 500
12. Economic Commission for Latin America and the Caribbean	57 305 900	(2 650 100)	54 655 800
13. Economic Commission for Africa	59 307 100	1 160 900	60 468 000
14. Economic and Social Commission for Western Asia	43 938 000	1 201 600	45 139 600
15. United Nations Conference on Trade and Develop- ment	84 381 200	(37 700)	84 343 500
16. International Trade Centre	16 855 700	(1 018 100)	15 837 600
17. Centre for Science and Technology for Development	4 490 900	(180 800)	4 310 100
18. United Nations Environment Programme	11 576 200	211 000	11 787 200
19. United Nations Centre for Human Settlements (Habitat)	10 611 700	(260 600)	10 351 100
20. International drug control	10 540 000	(546 000)	9 994 000
21. Office of the United Nations High Commissioner for Refugees	38 860 300	805 400	39 665 700
22. Office of the United Nations Disaster Relief Coordi- nator	7 315 800	109 600	7 425 400
23. Human rights	19 044 200	695 300	19 739 500
24. Regular programme of technical cooperation	<u>37 503 900</u>	<u>(671 200)</u>	<u>36 832 700</u>
TOTAL, PART IV	<u>593 281 800</u>	<u>(1 058 700)</u>	<u>592 223 100</u>
PART V. International justice and law			
25. International Court of Justice	14 749 000	1 500 300	16 249 300
26. Legal activities	<u>19 977 700</u>	<u>(921 400)</u>	<u>19 056 300</u>
TOTAL, PART V	<u>34 726 700</u>	<u>578 900</u>	<u>35 305 600</u>
PART VI. Public information			
27. Public information	<u>91 771 500</u>	<u>833 300</u>	<u>92 604 800</u>
TOTAL, PART VI	<u>91 771 500</u>	<u>833 300</u>	<u>92 604 800</u>
PART VII. Common support services			
28. Administration and management	434 020 900	4 689 400	438 710 300
29. Conference and library services	<u>384 343 200</u>	<u>4 022 800</u>	<u>388 366 000</u>
TOTAL, PART VII	<u>818 364 100</u>	<u>8 712 200</u>	<u>827 076 300</u>
PART IX. Staff assessment			
31. Staff assessment	<u>310 460 500</u>	<u>19 977 400</u>	<u>330 437 900</u>
TOTAL, PART IX	<u>310 460 500</u>	<u>19 977 400</u>	<u>330 437 900</u>
PART X. Capital expenditures			
32. Construction, alteration, improvement and major maintenance of premises	<u>72 841 300</u>	<u>(29 100)</u>	<u>72 812 200</u>
TOTAL, PART X	<u>72 841 300</u>	<u>(29 100)</u>	<u>72 812 200</u>
GRAND TOTAL	<u>2 134 072 100</u>	<u>33 902 400</u>	<u>2 167 974 500</u>

79th plenary meeting
20 December 1991

B

FINAL INCOME ESTIMATES FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that, for the biennium 1990-1991, the estimates of income in the amount of 381,753,800 United States dollars approved by its resolution 45/252 B of 21 December 1990 shall be increased by 18,902,400 dollars as follows:

	<i>Amount approved by resolution 45/252 B</i>	<i>Increase or (decrease)</i>	<i>Final income estimates</i>
<i>(United States dollars)</i>			
<i>Income section</i>			
<i>PART I. Income from staff assessment</i>			
1. Income from staff assessment	315 433 500	19 741 100	335 174 600
TOTAL, PART I	315 433 500	19 741 100	335 174 600
<i>PART II. Other income</i>			
2. General income	59 425 300	(3 982 900)	55 442 400
3. Revenue-producing activities	6 895 000	3 144 200	10 039 200
TOTAL, PART II	66 320 300	(838 700)	65 481 600
GRAND TOTAL	381 753 800	18 902 400	400 656 200

*79th plenary meeting
20 December 1991*

C

NET APPROPRIATIONS FOR THE BIENNIUM 1990-1991

The General Assembly

Resolves that for the biennium 1990-1991:

1. The net requirements resulting from the amounts approved in its resolutions 45/252 A and B of 21 December 1990 shall be increased by a net amount of 15 million United States dollars as follows:

	<i>Amount approved by resolutions 45/252 A and B</i>	<i>Increase or (decrease)</i>	<i>Final estimates</i>
<i>(United States dollars)</i>			
Expenditure	2 134 072 100	33 902 400	2 167 974 500
Income	381 753 800	18 902 400	400 656 200
Net requirements	1 752 318 300	15 000 000	1 767 318 300

2. In addition to the appropriations approved under paragraph 1 above, a net amount of up to 13,867,100 dollars may, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, be committed in respect of the regular budget for the biennium 1990-1991; the amount so committed shall be apportioned among Member States in accordance with the scale of assessments for the year 1992¹⁵ and reported in the financial statements for the biennium 1990-1991. On this basis the General Assembly will consider and approve final appropriations and estimates of income for the biennium 1990-1991 at the earliest opportunity in 1992 on an *ex post facto* basis.

*79th plenary meeting
20 December 1991*