

set out in annex II to the present resolution, and urges the other member organizations of the United Nations Joint Staff Pension Fund to take similar action to amend their Staff Regulations or Staff Rules as appropriate;

II

ACTUARIAL MATTERS

1. *Takes note* of the observations of the United Nations Joint Staff Pension Board in section III.C of its report⁴⁸ on the methodology and assumptions to be used in the actuarial valuation of the United Nations Joint Staff Pension Fund as at 31 December 1993, in particular the changes in the rates of mortality for pensioners and the rates of incidence of disability as set out in paragraphs 108 and 109, respectively, of the report of the Board;

2. *Takes note also* of the observations of the Panel of External Auditors, the Pension Board and the Committee of Actuaries, as well as the views of Member States, on the request made by the General Assembly in its resolution 47/203 that the Board consider the form in which it presents the results of the actuarial valuations, and of the intention of the Board to report on this matter, following discussion with the Board of Auditors, to the Assembly at its forty-ninth session;

3. *Takes note further* of the observations of the Board in section III.C of its report on matters related to the operation and application of the transfer agreements that had been concluded, effective 1 January 1981, between the United Nations Joint Staff Pension Fund and the former Union of Soviet Socialist Republics, Ukrainian Soviet Socialist Republic and Byelorussian Soviet Socialist Republic;

III

ADMINISTRATIVE EXPENSES

1. *Approves* expenses chargeable directly to the United Nations Joint Staff Pension Fund, totalling 39,291,900 United States dollars net for the biennium 1994-1995, and an increase in expenses of 365,400 dollars net for the biennium 1992-1993, for the administration of the Fund;

2. *Authorizes* the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund, for the biennium 1994-1995, by an amount not exceeding 200,000 dollars;

IV

OTHER MATTERS

Takes note of the other matters dealt with in the report of the United Nations Joint Staff Pension Board.

*87th plenary meeting
23 December 1993*

ANNEX I

Amendments to the Regulations of the United Nations Joint Staff Pension Fund⁴⁹

Article 54

PENSIONABLE REMUNERATION

Replace paragraph (a) and subparagraph (i) thereof with the following texts:

"(a) In the case of participants in the General Service and related categories, pensionable remuneration shall be the equivalent in dollars of the sum of:

"(i) The participant's gross pensionable salary, as determined on the occasion of comprehensive salary surveys and subsequently adjusted between such salary surveys, in accordance with the methodology approved by the General Assembly and set out in appendix A to these Regulations,".

Subparagraphs (ii) and (iii) remain unchanged; the reference in paragraph (b) to "the appendix hereto" shall be changed to "Appendix B hereto".

Add the following appendix to the Regulations of the Fund:

"Appendix A

"1. *Methodology for determining the gross pensionable salary for participants in the General Service and related categories*

"(a) Effective 1 April 1994, and subject to paragraph (b) below, the methodology for determining the gross pensionable salary for participants in the General Service and related categories on the occasion of comprehensive salary surveys shall be as follows:

"(i) 66.25 per cent of the net pensionable salary, determined in accordance with the procedure approved by the International Civil Service Commission,⁵⁰ is calculated at each grade and step;

"(ii) The amounts in subparagraph (i) above are grossed up, using the applicable staff assessment rates;

"(iii) The amounts in subparagraph (ii) above, divided by 0.6625 and expressed in local currency, constitute the gross pensionable salary.

"(b) The methodology in paragraph (a) above shall be applied on the occasion of the first adjustment due to the application of the interim adjustment procedure for net salaries on or after 1 April 1994, should such adjustment take place before a comprehensive salary survey.

"2. *Adjustment of the gross pensionable salary between comprehensive salary surveys*

"The gross pensionable salary shall be adjusted on the same date and by the same percentages as the net pensionable salary of participants in the General Service and related categories is adjusted."

The existing appendix shall become "Appendix B".

ANNEX II

Amendment to the Staff Regulations of the United Nations⁵¹

Add the following sentence at the end of paragraph 6 of annex I to the Staff Regulations:

"The gross pensionable salaries of such staff shall be determined in accordance with the methodology specified in article 54 (a) of the Regulations of the United Nations Joint Staff Pension Fund and are shown in the salary scales applicable to such staff."

48/226. Support account for peace-keeping operations

The General Assembly,

Recalling its resolutions 45/258 of 3 May 1991 and 47/218 A of 23 December 1992,

Having considered the report of the Secretary-General on the support account for peace-keeping operations⁵⁵ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁵⁶

Reaffirming the need to continue to improve the administrative and financial management of peace-keeping operations,

1. *Endorses*, on a provisional basis, the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions relating to the funding from the support account of the posts in the Department of Peace-keeping Operations, the Field Operations Division, the Internal Audit Division and, within the Department of Administration and Management, the Peace-keeping Financing Division and the Purchase and Transportation Service (excluding the six General Service posts proposed), subject to the policy decisions to be taken during the current session of the General Assembly after consideration of the report of the Secretary-General requested in paragraph 6 of the report of the Advisory Committee;

2. *Authorizes* the Secretary-General to enter into commitments to cover costs borne by the support account in an amount not to exceed 16,376,250 United States dollars for the period from 1 January to 30 June 1994, as recommended by the Advisory Committee in paragraph 34 of its report;

3. *Requests* the Secretary-General to submit a report to the General Assembly at its resumed forty-eighth session in accordance with the recommendations contained in paragraph 6 of the report of the Advisory Committee;

4. *Decides* to include in the provisional agenda of its forty-ninth session the item entitled "Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations".

*87th plenary meeting
23 December 1993*

48/227. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

The General Assembly,

Having considered the report of the Secretary-General⁵⁷ and the related reports of the Advisory Committee on Administrative and Budgetary Questions⁵⁸ on the financing of seventeen peace-keeping operations -- United Nations Disengagement Observer Force, United Nations Interim Force in Lebanon, United Nations Angola Verification Mission, United Nations Iraq-Kuwait Observation Mission, United Nations Mission for the Referendum in Western Sahara, United Nations Observer Mission in El Salvador, United Nations Transitional Authority in Cambodia, United Nations Protection Force, United Nations Operation in Somalia II, United Nations Operation in Mozambique, United Nations Peace-keeping Force in Cyprus, United Nations Observer Mission in Georgia, United Nations Observer Mission Uganda-Rwanda, United Nations Mission in Haiti, United Nations Observer Mission in Liberia, United Nations Assistance Mission for Rwanda, and United Nations Military Liaison Team in Cambodia -- as well as the report of the Advisory Committee on the question under consideration,⁵⁹

Recalling the report of the Advisory Committee on Administrative and Budgetary Questions,⁶⁰ which, *inter alia*, addressed the timely submission of reports to the General Assembly,

Expressing its concern that the Secretariat has until now not given the desirable level of attention to the views of the General Assembly on this matter,

Mindful of the fact that peace-keeping requires a reliable and assured funding base for the success of operations and that troop contributors need to be reimbursed on a more regular basis, and that the continuation of irregular budgetary practices may further complicate this situation,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁵⁹

2. *Notes with concern* that the approach based on the compilation of the abbreviated statements of requirements of peace-keeping operations in a series of separate subsections in the report of the Secretary-General⁵⁷ does not allow for proper budgetary scrutiny by the General Assembly;

3. *Notes* that such a compilation of the requirements of the operations represents an exceptional measure in order to expedite the approval of resources necessary for the maintenance of the operations and does not constitute a precedent for the future;

4. *Decides*, therefore, that peace-keeping submissions will continue to be considered on an individual basis until such time as the General Assembly decides otherwise;

5. *Expresses regret* at the worsening trend of the late submission of full cost estimates for the peace-keeping operations despite the deadlines set for the submission of such cost estimates by the General Assembly and assurances by the Secretariat, and notes that none of the cost estimates has been submitted on time at the current session;

6. *Reaffirms its concern* expressed in its resolutions 47/41 C, 47/208 B and 47/210 B of 14 September 1993 about the delays in the submission of budget documents until well into the financing period of the peace-keeping operations, which have contributed to the financial difficulties of the operations;

7. *Takes note* of the reasons advanced by the Secretary-General for the delays in submission, in paragraphs 1 and 2 of his report, and considers that the circumstances related to the regular budget are not related to the timely submission of the cost estimates for peace-keeping operations;

8. *Expresses its concern* about the apparent lack of adequate financial planning relating to peace-keeping;

9. *Emphasizes* that the General Assembly can appropriate resources only on the basis of a detailed consideration and approval of the cost estimates submitted to it by the Secretary-General;

10. *Expresses its concern also* about the insufficient provisions for external audit, and reiterates its request to the Board of Auditors to review its need for resources to perform its functions adequately;

11. *Decides* to consider, on an exceptional basis, the report of the Secretary-General and to take action thereon solely in order to provide for the continuation of the operations in