VΙ

ADMINISTRATIVE EXPENSES

Approves expenses, chargeable directly to the United Nations Joint Staff Pension Fund, totalling \$16,995,700 (net) for the biennium 1986-1987 and additional expenses of \$173,300 (net) for 1985 for the administration of the Fund.

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ANNEX

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

Article 28

RETIREMENT BENEFIT

Insert the following text as paragraph (d) and reletter existing paragraphs (d) to (g) as (e) to (h):

- "(d) (i) However, except as provided in (ii) below, the benefit otherwise payable at the standard annual rate in accordance with the applicable provisions of (b) or (c) above to a participant at the level of Under-Secretary-General, Assistant Secretary-General or their equivalent level who separates from service on or after 1 April 1986, shall not exceed, as at the time of the participant's separation, the greater of:
 - "a. 60 per cent of his pensionable remuneration on the date of separation; or
 - "b. The maximum benefit payable under the same provisions of paragraphs (b) or (c) above to a participant at the level D-2 (top step for the preceding five years) with 35 years of contributory service, separating on the same date as the participant.
 - "(ii) However, the benefit payable to a participant to whom the provisions of (i) above are applicable shall not be less than the benefit that would have been payable to him at the standard annual rate if he had separated from service on 31 March 1986."

Article 40

EFFECT OF RE-ENTRY INTO PARTICIPATION

Replace subparagraph (c) (ii) by the following text:

"(ii) Subject to (d) below, a retirement, early retirement or deferred retirement benefit, as the case may be, under article 28, 29 or 30, based on the length of such additional contributory service; provided, however, that such benefit may not be commuted into a lump sum, in whole or in part, and shall not be subject to any minimum provisions."

Add the following article:

"Supplementary article C

"TRANSITIONAL MEASURES

"(a) Effective I January 1985, notwithstanding the provisions of article I (h), the final average remuneration of a participant in the Professional or higher categories who was in contributory service on 31 December 1984, had at least 36 completed calendar months of such service as of that date and whose pensionable remuneration was lowered by the scale of pensionable remuneration effective I January 1985, shall be calculated under both article I (h) and paragraph (h) of this article, with the participant being entitled to that method of calculation which results in the higher benefit at the standard annual rate.

"(b) (i) The highest final average remuneration to which the participant would have been entitled in accordance with article 1 (h) if he had separated from service on 31 December 1984 or on any later date preceding his actual date of separation shall be applied to his contributory service up to and including the date on which that final average remuneration was first attained in his case; and

- "(ii) The final average remuneration calculated in accordance with article I (h) shall be applied to his contributory service after such date;
- "(iii) The benefit payable at the standard annual rate under the provisions of article 28 (b) or (c) shall be calculated by adding to the benefit based on the contributory service in (i) above the benefit based on the contributory service in (ii) above, subject to article 28 (d) where applicable.
- "(c) Nevertheless, and notwithstanding the provisions of article 28 (d), the benefit payable to a participant at the standard annual rate in accordance with paragraph (b) above shall not be less than the benefit to which he would have been entitled if he had separated on the date the highest final average remuneration was first attained in his case."

40/246. Financing of the United Nations Interim Force in Lebanon

A

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon³⁹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁰

Bearing in mind Security Council resolutions 425 (1978) and 426 (1978) of 19 March 1978, 427 (1978) of 3 May 1978, 434 (1978) of 18 September 1978, 444 (1979) of 19 January 1979, 450 (1979) of 14 June 1979, 459 (1979) of 19 December 1979, 474 (1980) of 17 June 1980, 483 (1980) of 17 December 1980, 488 (1981) of 19 June 1981, 498 (1981) of 18 December 1981, 501 (1982) of 25 February 1982, 511 (1982) of 18 June 1982, 519 (1982) of 17 August 1982, 523 (1982) of 18 October 1982, 529 (1983) of 18 January 1983, 536 (1983) of 18 July 1983, 538 (1983) of 18 October 1983, 549 (1984) of 19 April 1984, 555 (1984) of 12 October 1984, 561 (1985) of 17 April 1985 and 575 (1985) of 17 October 1985,

Recalling its resolutions S-8/2 of 21 April 1978, 33/14 of 3 November 1978, 34/9 B of 17 December 1979, 35/44 of 1 December 1980, 35/115 A of 10 December 1980, 36/138 A of 16 December 1981, 36/138 C of 19 March 1982, 37/127 A of 17 December 1982, 38/38 A of 5 December 1983 and 39/71 A of 13 December 1984,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, a different procedure from the one applied to meet expenditures of the regular budget of the United Nations is required,

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 peace-keeping operations involving heavy expenditures,

Bearing in mind the special responsibilities of the States permanent members of the Security Council in the financing of peace-keeping operations decided upon in accordance with the Charter of the United Nations,

Ŧ

Decides to appropriate to the Special Account referred to in section I, paragraph 1, of General Assembly resolution S-8/2 an amount of \$70,446,000 gross (\$69,446,000 net), being the amount authorized with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and apportioned under the provisions of section IV of Assembly resolution 39/71 A for the operation of the United Nations Interim Force in Lebanon from 19 April to 18 October 1985, inclusive;

³⁹ A/40/844

⁴⁰ A/40/954.

II

Decides to appropriate to the Special Account an amount of \$23,482,000 gross (\$23,148,666 net), being the amount authorized with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions and apportioned under the provisions of section IV of Assembly resolution 39/71 A for the operation of the United Nations Interim Force in Lebanon from 19 October to 18 December 1985, inclusive;

Ш

- 1. Decides to appropriate to the Special Account an amount of \$48,263,000 for the operation of the United Nations Interim Force in Lebanon for the period from 19 December 1985 to 18 April 1986, inclusive;
- 2. Decides further, as an ad hoc arrangement, without **prejudice** to the positions of principle that may be taken by Member States in any consideration by the General Assembly of arrangements for the financing of peace-keeping operations, to apportion the amount of \$48,263,000 among Member States in accordance with the scheme set out in Assembly resolution 33/14 and the provisions of section V, paragraph 1, of resolution 34/9 B, section VI, paragraph 1, of resolution 35/115 A, section VI, paragraph 1, of resolution 36/138 A, section IX, paragraph 1, of resolution 37/127 A and section VII, paragraphs 1 and 2, of resolution 39/71 A; the scale of assessments for the years 1983, 1984 and 1985 shall be applied against a portion thereof, that is \$5,185,281, being the amount pertaining on a pro rata basis to the period from 19 to 31 December 1985, inclusive, and the scale of assessments for the years 1986, 1987 and 1988 shall be applied against the balance, that is \$43,077,719, for the period thereafter;
- 3. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 2 above, their respective share in the estimated income of \$13,333 other than staff assessment income approved for the period from 19 December 1985 to 18 April 1986, inclusive;
- 4. 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 2 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of \$823,333 approved for the period from 19 December 1985 to 18 April 1986, inclusive;

I۷

Authorizes the Secretary-General to enter into commitments for the operation of the United Nations Interim Force in Lebanon at a rate not to exceed \$11,957,500 gross (\$11,762,500 net) per month for the period from 19 April to 18 December 1986, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 575 (1985), subject to obtaining the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions for the actual level of commitments to be entered into for each mandate period that may be approved subsequent to 19 April 1986, the said amount to be apportioned among Member States in accordance with the scale of assessments for the years 1986, 1987 and 1988;

ν

1. Renews its invitation to Member States to make voluntary contributions to the United Nations Interim Force in Lebanon both in cash and in the form of services and supplies acceptable to the Secretary-General;

2. Invites Member States to make voluntary contributions in cash to the Suspense Account established in accordance with its resolution 34/9 D of 17 December 1979:

VI

Requests the Secretary-General to take all necessary action to ensure that the United Nations Interim Force in Lebanon shall be administered with a maximum of efficiency and economy.

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B

The General Assembly,

Having regard to the financial position of the Special Account for the United Nations Interim Force in Lebanon, as set forth in the report of the Secretary-General, 39 and referring to paragraph 7 of the report of the Advisory Committee on Administrative and Budgetary Questions, 40

Mindful of the fact that it is essential to provide the United Nations Interim Force in Lebanon with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

Concerned that the Secretary-General is continuing to face growing difficulties in meeting the obligations of the United Nations Interim Force in Lebanon on a current basis, particularly those due to the Governments of troopcontributing States,

Recalling its resolutions 34/9 E of 17 December 1979, 35/115 B of 10 December 1980, 36/138 B of 16 December 1981, 37/127 B of 17 December 1982, 38/38 B of 5 December 1983 and 39/71 B of 13 December 1984,

Recognizing that, in consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Interim Force in Lebanon have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force,

Concerned that the application of the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations would aggravate the already difficult financial situation of the United Nations Interim Force in Lebanon,

Decides that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations shall be suspended in respect of the amount of \$8,868,174, which otherwise would have to be surrendered pursuant to those provisions, this amount to be entered in the account referred to in the operative part of General Assembly resolution 34/9 E and held in suspense until a further decision is taken by the Assembly.

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40/247. Review of the rates of reimbursement to the Governments of troop-contributing States

The General Assembly,

Having considered the report of the Secretary-General on the review of the rates of reimbursement to the Gov-