3	 14
4	 19
5	 25
6	 31
7	 38
8	 45
9	 52
10	 60
11	 68
12	 76
13	 85
14	 94
15 or more	 104".

### ANNEX II

## Amendment to the Regulations of the United Nations Joint Staff Pension Fund

#### Article 14

Replace the title and paragraph (a) by the following:

### "Report and audit

"(a) The Board shall present to the General Assembly and to member organizations, at least once every two years, a report, including a balance-sheet, on the operation of the Fund, and shall inform each member organization of any action taken by the General Assembly upon the report."

## 46/193. Financing of the United Nations Disengagement Observer Force

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force, 64 and the related report of the Advisory Committee on Administrative and Budgetary Questions, 65

Bearing in mind Security Council resolution 350 (1974) of 31 May 1974, by which the Council established the United Nations Disengagement Observer Force, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was Council resolution 722 (1991) of 29 November 1991,

Recalling its resolution 3211 B (XXIX) of 29 November 1974 on the financing of the United Nations Emergency Force and the United Nations Disengagement Observer Force and its subsequent resolutions thereon, the latest of which was resolution 45/243 of 21 December 1990,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the United Nations Disengagement Observer Force, 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 operations involving heavy expenditures.

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,

Having regard to the financial position of the Special Account for the United Nations Emergency Force and the

United Nations Disengagement Observer Force, as set forth in the report of the Secretary-General, and referring to paragraphs 4 and 5 of the report of the Advisory Committee,

Recognizing that, as a consequence of the withholding of contributions by certain Member States, the surplus balances in the Special Account for the United Nations Emergency Force and the United Nations Disengagement Observer Force have, in effect, been drawn upon to supplement the income received from contributions for meeting expenses of the Forces,

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

- 1. Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of 20,679,000 United States dollars gross (20,199,000 dollars net) authorized and apportioned in paragraph 8 of Assembly resolution 45/243 for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1991, inclusive;
- 2. Decides also to appropriate to the Special Account an amount of 21,384,000 dollars gross (20,835,000 dollars net) for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1991 to 31 May 1992, inclusive;
- 3. Decides further, as an ad hoc arrangement, to apportion the amount of 21,384,000 dollars gross 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 Assembly resolutions 44/192 B of 21 December 1989 and 45/243, the scale of assessments for the year 199166 to be applied against a portion thereof, that is, 3,564,000 dollars gross, which is the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the scale of assessments for the year 199215 to be applied against the balance, that is, 17,820,000 dollars gross, for the period from 1 January to 31 May 1992, inclusive:
- 4. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 3 above, their respective share in the estimated income of 7,500 dollars other than staff assessment income approved for the period from 1 December 1991 to 31 May 1992, inclusive; 1,250 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the balance, that is, 6,250 dollars, for the period from 1 January to 31 May 1992, inclusive;
- 5. Decides also 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 3 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 541,500 dollars approved for the period from 1 December 1991 to 31 May 1992, inclusive; 90,250 dollars, being the amount pertaining on a pro rata basis to the period ending 31 December 1991, and the balance, that is, 451,250 dollars, for the period from 1 January to 31 May 1992, inclusive;
- 6. Decides further that the Democratic People's Republic of Korea shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly reso-

lution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;15

- 7. Decides that Estonia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 8. Decides also that the Federated States of Micronesia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 9. Decides further that Latvia shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 10. Decides that Lithuania shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 11. Decides also that the Marshall Islands shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 12. Decides further that the Republic of Korea shall be included in the group of Member States set out in paragraph 3 (c) of General Assembly resolution 43/232 and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution to be adopted by the Assembly at its forty-sixth session regarding the scale of assessments;<sup>15</sup>
- 13. Decides that, in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations, the contributions to the United Nations Disengagement Observer Force until 30 November 1991 of the Member States referred to in paragraphs 6 to 12 above shall be treated as miscellaneous income to be set off against the apportionments referred to in paragraph 1 above;
- 14. Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed 3,564,000 dollars gross (3,472,500 dollars net) per month for the period from 1 June to 30 November 1992, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 722 (1991), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

- 15. Decides that the surplus balance as at 30 June 1991 covering the period from 1 December 1989 to 30 November 1990 in the amount of 6,790,883 dollars shall be credited to Member States against their assessments in respect of such mandate periods as may be approved by the Security Council subsequent to 31 May 1992;
- 16. Invites voluntary contributions to the United Nations Disengagement Observer Force 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;
- 17. Requests the Secretary-General to take all necessary action to ensure that the United Nations Disengagement Observer Force is administered with a maximum of efficiency and economy.

79th plenary meeting 20 December 1991

# 46/194. Financing of the United Nations Interim Force in Lebanon

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Interim Force in Lebanon,<sup>67</sup> and the related report of the Advisory Committee on Administrative and Budgetary Questions,<sup>65</sup>

Bearing in mind Security Council resolution 425 (1978) of 19 March 1978, by which the Council established the United Nations Interim Force in Lebanon, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was Council resolution 701 (1991) of 31 July 1991,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the Force and its subsequent resolutions thereon, the latest of which was resolution 45/244 of 21 December 1990.

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by the Force, 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 operations involving heavy expenditures,

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,

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, and referring to paragraph 11 of the report of the Advisory Committee,

Recalling its resolution 34/9 E of 17 December 1979 and the subsequent resolutions in which it decided that the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations should be suspended, the latest of which was resolution 45/244,

Mindful of the fact that it is essential to provide the