

the cost of the Force, equivalent to 14,349,867 dollars, from the Government of Cyprus and the annual pledge of 6.5 million dollars from the Government of Greece, as an ad hoc arrangement, to apportion an amount of 24,229,633 dollars gross (22,199,733 dollars net) for the period from 1 July 1996 to 30 June 1997 among Member States at a monthly rate of 2,019,136 dollars gross (1,849,978 dollars net), 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 resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995 and 50/224 of 11 April 1996 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1996 and 1997, as set out in its resolution 49/19 B of 23 December 1994 and its decision 50/471 A of 23 December 1995, subject to the decision of the Security Council to extend the mandate of the Force beyond 30 June 1996 and the mandate periods to be decided upon by the Council;

10. *Decides further* 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 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 2,029,900 dollars approved for the period from 1 July 1996 to 30 June 1997;

11. *Decides* to continue to maintain as separate the account established for the period prior to 16 June 1993 for the Force, invites Member States to make voluntary contributions to that account, and requests the Secretary-General to continue his efforts in appealing for voluntary contributions to the account;

12. *Invites* voluntary contributions to the 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 resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

13. *Decides* to include in the provisional agenda of its fifty-first session the item entitled "Financing of the United Nations Peace-keeping Force in Cyprus".

*120th plenary meeting
7 June 1996*

ANNEX

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial 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 for the United Nations Peace-keeping Force in Cyprus until payment is effected.

2. (a) 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 financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) 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 shall be surrendered.

50/237. Financing of the United Nations Observer Mission in Georgia

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Georgia⁶² and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁶³

Recalling Security Council resolution 854 (1993) of 6 August 1993, by which the Council approved the deployment of an advance team of up to ten United Nations military observers for a period of three months and the incorporation of the advance team into a United Nations observer mission if such a mission was formally established by the Council,

Recalling also Security Council resolution 858 (1993) of 24 August 1993, by which the Council decided to establish the United Nations Observer Mission in Georgia, and the subsequent resolutions by which the Council extended the mandate of the Observer Mission, the most recent of which was resolution 1036 (1996) of 12 January 1996,

Recalling further its decision 48/475 A of 23 December 1993 on the financing of the Observer Mission and its subsequent resolutions and decisions thereon, the latest of which was decision 50/449 of 22 December 1995,

Reaffirming that the costs of the Observer 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 Observer Mission, a different procedure is required from that 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 Observer Mission,

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

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Georgia as at 21 May 1996, including the contributions outstanding in the amount of 1.7 million United States dollars, representing 5 per cent of the total assessed contributions from the inception of the Observer Mission to the period ending

⁶²A/50/731/Add.1 and Corr.1.

⁶³A/50/890.

30 June 1996, notes that some 27 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peace-keeping activities, in particular as regards the reimbursement of troop contributors, which bear burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁶³

6. *Requests* the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy;

7. *Decides* to appropriate to the Special Account for the United Nations Observer Mission in Georgia the amount of 7,606,650 dollars gross (7,102,200 dollars net), already authorized and assessed under the terms of General Assembly resolution 49/231 B of 12 July 1995, for the period from 13 January to 30 June 1996;

8. *Decides also* to appropriate the amount of 17,089,600 dollars gross (16,023,400 dollars net) for the maintenance of the Observer Mission for the period from 1 July 1996 to 30 June 1997, inclusive of the amount of 413,500 dollars for the support account for peace-keeping operations, to be assessed on Member States at a monthly rate of 1,424,100 dollars gross (1,335,300 dollars net) 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 resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995 and 50/224 of 11 April 1996 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1996 and 1997, as set out in its resolution 49/19 B of 23 December 1994 and its decision 50/471 A of 23 December 1995, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 12 July 1996;

9. *Decides further* 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 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,066,200 dollars approved for the period from 1 July 1996 to 30 June 1997;

10. *Decides* that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against the apportionment, as provided for in paragraph 8 above, their respective share in the unencumbered balance of 512,136 dollars gross (339,846 dollars net) in respect of the period ending 15 May 1995;

11. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Observer Mission, their share of the unencumbered balance of 512,136

dollars gross (339,846 dollars net) for the period ending 15 May 1995 shall be set off against their outstanding obligations;

12. *Invites* voluntary contributions to the Observer 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 resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

13. *Invites* Member States to make voluntary contributions to the trust fund established in accordance with paragraph 10 of Security Council resolution 937 (1994) of 21 July 1994;

14. *Decides* to include in the provisional agenda of its fifty-first session the item entitled "Financing of the United Nations Observer Mission in Georgia".

*120th plenary meeting
7 June 1996*

50/238. Financing of the United Nations Mission of Observers in Tajikistan

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Mission of Observers in Tajikistan⁶⁴ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁶⁵

Recalling Security Council resolutions 968 (1994) of 16 December 1994, by which the Council decided to establish the United Nations Mission of Observers in Tajikistan, and 1030 (1995) of 14 December 1995, by which the Council decided to extend the mandate of the Mission of Observers until 15 June 1996,

Recalling also its resolution 49/240 of 31 March 1995 on the financing of the Mission of Observers,

Reaffirming that the costs of the Mission of Observers 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 further its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission of Observers, a different procedure is required from that 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 Mission of Observers by certain Governments,

Mindful of the fact that it is essential to provide the

⁶⁴A/50/749/Add.1.

⁶⁵A/50/933.