

39/27. United Nations common system: report of the International Civil Service Commission (chap. III)²

The General Assembly,

Having considered chapter III of the report of the International Civil Service Commission for the year 1984,³

Having received the report of the Joint Inspection Unit on staff costs and some aspects of utilization of human and financial resources in the United Nations Secretariat⁴ and the comments thereon of the Administrative Committee on Co-ordination,⁵

Noting the Commission's consideration of the basis and level of remuneration of the Professional and higher categories as requested in section II of General Assembly resolution 37/126 of 17 December 1982,

Reaffirming that the Noblemaire Principle is the basis for the determination of the level of remuneration for staff in the Professional and higher categories in New York, the base city for the post adjustment system, and in other duty stations,

Recalling that, in previous resolutions,⁶ the General Assembly took note of the levels of the margin, ranging from 9.3 per cent to 18.2 per cent, reported by the Commission between the net remuneration of the United Nations in New York and that of the comparator service, at present the United States federal civil service,

Recalling further its resolution 31/141 B of 17 December 1976, in which it decided that at any time that the Commission considered corrective action was necessary it should either recommend such action to the General Assembly or, if urgent conservatory action was necessary between sessions of the Assembly to prevent an undue widening of the margin of United Nations remuneration over that of the comparator civil service, take appropriate measures itself within the operation of the post adjustment system,

Noting with concern that the margin between the net remuneration of the United Nations and that of the comparator civil service would widen to the order of 24 per cent following the Commission's decision to increase the post adjustment index at the base city, New York, by 9.6 per cent, which decision led to an increase of one class of post adjustment in New York in August 1984 and would entail a further class in December 1984,

1. *Considers* that a margin of 24 per cent is too high in relation to past levels of the margin and, consequently, requests the International Civil Service Commission to:

(a) Re-examine, in the light of the views expressed in the Fifth Committee at the current session,⁷ what would constitute a desirable margin between the net remuneration of the United Nations in New York and that of the comparator civil service and its effect on the operation of the post adjustment system;

(b) Submit its recommendations to the General Assembly at its fortieth session on:

(i) A specific range for the net remuneration margin, together with a concise summary of the methodology applied in calculating that margin, taking into account that, on average, the margin in the past has been within a reasonable range of 15 per cent;

(ii) The technical measures which would be applied by the Commission to ensure that the post adjustment system operates within the framework of the defined margin range;

² See also resolution 39/69.

³ *Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 30 (A/39/30 and Corr. 1 and 2).*

⁴ See A/39/522 and Corr. 1.

⁵ A/39/522/Add. 1.

⁶ Resolutions 33/119 and 38/232.

(c) Take the necessary measures to suspend implementation of the increase in post adjustment for New York envisaged for December 1984, pending receipt by the General Assembly at its fortieth session, and action thereon, of the Commission's recommendations regarding the margin and other measures referred to in subparagraphs (a) and (b) above; and take whatever related measures are required in respect of the post adjustment levels at other duty stations to ensure equivalence of purchasing power as soon as possible at all duty stations in relation to the level of net remuneration in New York;

2. *Decides* that:

(a) The International Civil Service Commission should continue to report the margins in respect of both total compensation comparisons and net remuneration comparisons of the United Nations system and the comparator civil service;

(b) In determining the total compensation margin, the Commission should consider all relevant factors in the two services including, *inter alia*, the differences in annual leave, taking into account the views expressed in the Fifth Committee;⁷

3. *Decides* to refer to the International Civil Service Commission the report of the Joint Inspection Unit, the related comments of the Administrative Committee on Co-ordination, and the views of Member States and requests the Commission to report thereon to the General Assembly at its fortieth session;

4. *Decides* that 20 points of post adjustment shall be consolidated into the base salaries of the Professional and higher categories with effect from 1 January 1985, in conformity with the recommendation of the Commission in paragraph 137 of its report,³ thereby establishing the salary scales (gross and net), post adjustment schedules and scales of staff assessment set forth in annexes III, IV and V to the report of the Commission and the corrigendum thereto, and that the base of the post adjustment system shall be changed from New York at 100 as at October 1977 to New York at 100 as at December 1979;

5. *Renews* its earlier request, made in resolution 239 C (III) of 18 November 1948, to Member States that have not done so to take necessary action to exempt their nationals employed by the United Nations from national income taxation with respect to their salaries and emoluments paid to them by the United Nations, which could result in the abolition of the Tax Equalization Fund.

*81st plenary meeting
30 November 1984*

39/28. Financing of the United Nations Disengagement Observer Force

A

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Disengagement Observer Force,⁸ as well as the related report of the Advisory Committee on Administrative and Budgetary Questions,⁹

Bearing in mind Security Council resolutions 350 (1974) of 31 May 1974, 363 (1974) of 29 November 1974, 369 (1975) of 28 May 1975, 381 (1975) of 30 November 1975, 390 (1976) of 28 May 1976, 398 (1976) of 30 November 1976, 408 (1977) of 26 May 1977, 420 (1977) of 30 November 1977, 429 (1978) of 31 May 1978, 441 (1978)

⁷ See *Official Records of the General Assembly, Thirty-ninth Session, Fifth Committee, 16th, 17th, 19th, 21st, 24th-30th, 34th, 36th and 37th meetings, and ibid., Fifth Committee, Sessional Fascicle, corrigendum.*

⁸ A/39/468.

⁹ A/39/653.

of 30 November 1978, 449 (1979) of 30 May 1979, 456 (1979) of 30 November 1979, 470 (1980) of 30 May 1980, 481 (1980) of 26 November 1980, 485 (1981) of 22 May 1981, 493 (1981) of 23 November 1981, 506 (1982) of 26 May 1982, 524 (1982) of 29 November 1982, 531 (1983) of 26 May 1983, 543 (1983) of 29 November 1983, 551 (1984) of 30 May 1984 and 557 (1984) of 28 November 1984.

Recalling its resolutions 3101 (XXVIII) of 11 December 1973, 3211 B (XXIX) of 29 November 1974, 3374 C (XXX) of 2 December 1975, 31/5 D of 22 December 1976, 32/4 C of 2 December 1977, 33/13 D of 8 December 1978, 34/7 C of 3 December 1979, 35/44 of 1 December 1980, 35/45 A of 1 December 1980, 36/66 A of 30 November 1981, 37/38 A of 30 November 1982 and 38/35 A of 1 December 1983.

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, 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 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 such operations, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963 and other resolutions of the Assembly.

I

Decides to appropriate to the Special Account referred to in section II, paragraph 1, of General Assembly resolution 3211 B (XXIX) the amount of \$17,489,496 gross (\$17,280,000 net) authorized and apportioned by section III of Assembly resolution 38/35 A for the operation of the United Nations Disengagement Observer Force for the period from 1 June to 30 November 1984, inclusive;

II

1. *Decides* to appropriate to the Special Account an amount of \$17,852,500 for the operation of the United Nations Disengagement Observer Force for the period from 1 December 1984 to 31 May 1985, 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 \$17,852,500 among Member States in accordance with the scheme set out in Assembly resolution 3101 (XXVIII) and the provisions of section II, paragraphs 2 (b) and 2 (c), and section V, paragraph 1, of resolution 3374 C (XXX), section V, paragraph 1, of resolution 31/5 D, section V, paragraph 1, of resolution 32/4 C, section V, paragraph 1, of resolution 33/13 D, section V, paragraph 1, of resolution 34/7 C, section V, paragraph 1, of resolution 35/45 A, section V, paragraph 1, of resolution 36/66 A and section V, paragraph 1, of resolution 37/38 A, in the proportions determined by the scale of assessments for the years 1983, 1984 and 1985;

3. *Decides* that there shall be set off against the apportionment among Member States, as provided in paragraph 2 above, their respective share in the estimated income of \$10,000 other than staff assessment income approved for the period from 1 December 1984 to 31 May 1985, 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 \$250,500 approved for the period from 1 December 1984 to 31 May 1985, inclusive;

III

Authorizes the Secretary-General to enter into commitments for the United Nations Disengagement Observer Force at a rate not to exceed \$2,975,416 gross (\$2,932,000 net) per month for the period from 1 June to 30 November 1985, inclusive, should the Security Council decide to continue the Force beyond the period of six months authorized under its resolution 557 (1984), the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

IV

1. *Stresses* the need for voluntary contributions to the United Nations Disengagement Observer Force, both in cash and in the form of services and supplies acceptable to the Secretary-General;

2. *Requests* the Secretary-General to take all necessary action to ensure that the United Nations Disengagement Observer Force is conducted with a maximum of efficiency and economy;

V

1. *Decides* that Brunei Darussalam shall be included in the group of Member States mentioned in paragraph 2 (c) of General Assembly resolution 3101 (XXVIII) and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution adopted by the Assembly at the current session regarding the scale of assessments;¹⁰

2. *Decides* that Saint Christopher and Nevis shall be included in the group of Member States mentioned in paragraph 2 (d) of General Assembly resolution 3101 (XXVIII) and that its contribution to the United Nations Disengagement Observer Force shall be calculated in accordance with the provisions of the resolution adopted by the Assembly at the current session regarding the scale of assessments;¹⁰

3. *Decides further* 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 1984 of the Member States referred to in paragraphs 1 and 2 of the present section shall be treated as miscellaneous income to be set off against the appropriations apportioned in section II above.

*81st plenary meeting
30 November 1984*

B

The General Assembly.

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,⁸ and referring to paragraph 5 of the report of the Advisory Committee on Administrative and Budgetary Questions,⁹

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,

¹⁰ Resolution 39/247 A, paras. 1 and 4

Concerned that the Secretary-General is continuing to face growing difficulties in meeting the obligations of the Forces on a current basis, particularly those due to the Governments of troop-contributing States,

Recalling its resolutions 33/13 E of 14 December 1978, 34/7 D of 17 December 1979, 35/45 B of 1 December 1980, 36/66 B of 30 November 1981, 37/38 B of 30 November 1982 and 38/35 B of 1 December 1983.

Recognizing that, in 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 the full extent to supplement the income received from contributions for meeting expenses of the Forces,

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 Forces,

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 \$4,824,613, 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 33/13 E and held in suspense until a further decision is taken by the Assembly.

81st plenary meeting
30 November 1984

39/66. Financial reports and audited financial statements and reports of the Board of Auditors

The General Assembly,

Having considered the financial reports and audited financial statements for the period ended 31 December 1983 of the United Nations,¹¹ the United Nations Development Programme,¹² the United Nations Children's Fund,¹³ the United Nations Relief and Works Agency for Palestine Refugees in the Near East,¹⁴ the United Nations Institute for Training and Research,¹⁵ the voluntary funds administered by the United Nations High Commissioner for Refugees,¹⁶ the Fund of the United Nations Environment Programme,¹⁷ the United Nations Fund for Population Activities,¹⁸ the United Nations Habitat and Human Settlements Foundation¹⁹ and the United Nations Industrial Development Fund,²⁰ the audit opinions of the Board of Auditors²¹ and the report of the Advisory Committee on Administrative and Budgetary Questions,²²

Taking into account the views expressed by delegations during the debate in the Fifth Committee,²³ particularly in support of measures for the sound financial management and control of the United Nations family of organizations,

1. Accepts the financial reports and audited financial statements and the audit opinions of the Board of Auditors;

2. Concurs with the observations and comments made by the Advisory Committee on Administrative and Budgetary Questions in its report;

¹¹ Official Records of the General Assembly, Thirty-ninth Session, Supplement No. 5 (A/39/5 and Corr.1), vol. I, sects. I and V; vol. II, sects. I and V, and vol. III, sects. I and V.

¹² Ibid., Supplement No. 5A (A/39/5/Add.1), sects. I and VI.

¹³ Ibid., Supplement No. 5B (A/39/5/Add.2), part one, sects. I and V.

¹⁴ Ibid., Supplement No. 5C (A/39/5/Add.3), sect. III.

¹⁵ Ibid., Supplement No. 5D (A/39/5/Add.4), sects. I and V.

¹⁶ Ibid., Supplement No. 5E (A/39/5/Add.5 and Corr.1), sect. III.

¹⁷ Ibid., Supplement No. 5F (A/39/5/Add.6), sects. I and IV.

¹⁸ Ibid., Supplement No. 5G (A/39/5/Add.7), sects. I and VI.

¹⁹ Ibid., Supplement No. 5H (A/39/5/Add.8 and Corr.1), sects. I and IV.

²⁰ Ibid., Supplement No. 5I (A/39/5/Add.9), sects. I and IV.

3. Requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to give greater attention to areas regarding which they have made observations and comments;

4. Further requests the executive heads of the organizations and programmes concerned within the United Nations system to take such remedial action in areas falling within their competence as may be required by the observations and comments made by the Board of Auditors in its reports;

5. Renews its invitation to the governing bodies of the organizations concerned to consider each year at their regular sessions the remedial action taken by the respective executive heads in response to the observations and comments made by the Board of Auditors in its reports.

98th plenary meeting
13 December 1984

39/67. Catering operation at United Nations Headquarters

The General Assembly,

Noting that, in spite of the Secretary-General's statement that the financial objective of the catering operation at United Nations Headquarters is a break-even result, deficits have occurred in the last two bienniums,

1. Confirms that the catering operation at United Nations Headquarters should be financially self-supporting to the extent possible;

2. Requests the Secretary-General to take steps to rectify the situation that is causing the deficit in the catering operation;

3. Requests the Secretary-General to report to the General Assembly at its fortieth session on the situation.

98th plenary meeting
13 December 1984

39/68. Pattern of conferences

A

REPORT OF THE COMMITTEE ON CONFERENCES

The General Assembly,

Having considered the report of the Committee on Conferences,²⁴

1. Takes note with appreciation of the report of the Committee on Conferences;

2. Approves the draft revised calendar of conferences and meetings of the United Nations for 1985 as submitted by the Committee on Conferences;²⁵

3. Authorizes the Committee on Conferences to make adjustments in the calendar of conferences and meetings for 1985 which may become necessary as a result of action and decisions taken by the General Assembly at its thirty-ninth session;

4. Requests the Secretary-General, in the interest of maximum efficiency and cost-effectiveness, to consider organizing the conference-servicing staff at the Vienna

²¹ Ibid., Supplement No. 5 (A/39/5 and Corr.1), vol. I, sect. III; vol. II, sect. III; and vol. III, sect. III; *ibid.*, Supplement No. 5A (A/39/5/Add.1), sect. IV; *ibid.*, Supplement No. 5B (A/39/5/Add.2), sect. III; *ibid.*, Supplement No. 5C (A/39/5/Add.3), sect. II; *ibid.*, Supplement No. 5D (A/39/5/Add.4), sect. III; *ibid.*, Supplement No. 5E (A/39/5/Add.5 and Corr.1), sect. II; *ibid.*, Supplement No. 5F (A/39/5/Add.6), sect. III; *ibid.*, Supplement No. 5G (A/39/5/Add.7), sect. IV; *ibid.*, Supplement No. 5H (A/39/5/Add.8 and Corr.1), sect. III; and *ibid.*, Supplement No. 5I (A/39/5/Add.9), sect. III.

²² A/39/510.

²³ See Official Records of the General Assembly, Thirty-ninth Session, Fifth Committee, 4th-7th and 13th-16th meetings, and *ibid.*, Fifth Committee, *Sessional Fascicle*, corrigendum.

²⁴ Ibid., Thirty-ninth Session, Supplement No. 32 (A/39/32).

²⁵ Ibid., annex II.