

"(iii) Where there is no dependent spouse, a single annual allowance shall be paid for a secondary dependant in respect of either a dependent parent, a dependent brother or a dependent sister.

"(d) Staff members whose salary rates are set by the Secretary-General under paragraph 5 or paragraph 6 of annex I to the present Regulations shall be entitled to receive dependency allowances at rates and under conditions determined by the Secretary-General, due regard being given to the circumstances in the locality in which the office is located."

Annex I to the Staff Regulations

For the existing text of paragraphs 1 to 10, substitute:

"1. The Secretary-General shall establish the salary of the Administrator of the United Nations Development Programme and the salaries of United Nations officials in the Director category and above, in accordance with amounts determined by the General Assembly, subject to the staff assessment plan provided in staff regulation 3.3 and to post adjustments wherever applied. If otherwise eligible, they shall receive the allowances that are available to staff members generally.

"2. The Secretary-General is authorized, on the basis of appropriate justification and/or reporting, to make additional payments to United Nations officials in the Director category and above to compensate for such special costs as may be reasonably incurred, in the interests of the Organization, in the performance of duties assigned to them by the Secretary-General. Similar additional payments in similar circumstances may be made to heads of offices away from Headquarters. The maximum total amount of such payments is to be determined in the programme budget by the General Assembly.

"3. Except as provided in paragraph 5 of the present annex, the salary scales and the scales of post adjustments for staff members in the Professional and higher categories shall be as shown in the present annex.

"4. Subject to satisfactory service, salary increments within the levels set forth in paragraph 3 of the present annex shall be awarded annually, except that any increments above step XI of the Associate Officer level, step XIII of the Second Officer level, step XII of the First Officer level, step X of the Senior Officer level and step IV of the Principal Officer level shall be preceded by two years at the previous step. The Secretary-General is authorized to reduce the interval between salary increments to ten months and twenty months, respectively, in the case of staff subject to geographical distribution who have an adequate and confirmed knowledge of a second official language of the United Nations.

"5. The Secretary-General shall determine the salary rates to be paid to personnel specifically engaged for short-term missions, conferences and other short-term service, to consultants, to Field Service personnel and to technical assistance experts.

"6. The Secretary-General shall fix the salary scales for staff members in the General Service and related categories, normally on the basis of the best prevailing conditions of employment in the locality of the United Nations office concerned, provided that the Secretary-General may, where he deems it appropriate, establish rules and salary limits for payment of a non-resident allowance to General Service staff members recruited from outside the local area.

"7. The Secretary-General shall establish rules under which a language allowance may be paid to staff members in the General Service category who pass an appropriate test and demonstrate continued proficiency in the use of two or more official languages.

"8. In order to preserve equivalent standards of living at different offices, the Secretary-General may adjust the basic salaries set forth in paragraphs 1 and 3 of the present annex by the application of non-pensionable post adjustments based on relative costs of living, standards of living and related factors at the office concerned as compared to New York. Such post adjustments shall not be subject to staff assessment.

"9. No salary shall be paid to staff members in respect of periods of unauthorized absence from work unless such absence was caused by reasons beyond their control or duly certified medical reasons."

47/234. Financing of the United Nations Observer Mission in El Salvador

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador⁴³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁴

Bearing in mind Security Council resolution 693 (1991) of 20 May 1991, by which the Council established the United Nations Observer Mission in El Salvador, and Council resolution 729 (1992) of 14 January 1992, by which the Council decided to extend and enlarge the mandate of the Observer Mission, as well as the subsequent resolutions by which the Council extended the mandate of the Mission, the latest of which was resolution 832 (1993) of 27 May 1993,

Recalling its resolution 46/240 of 22 May 1992, in which it decided, in principle, that the special accounts for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America should be merged,

Noting the current status of the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America,

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 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 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,

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,

Expressing concern about the financial situation with regard to the Observer Mission owing to overdue payment by Member States of their assessments, particularly Member States in arrears,

Also expressing concern about the delays in submission of budget documents until well into the financial period of the Observer Mission, which have contributed to the financing difficulties of the Mission,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁴ subject to the terms of the present resolution, and approves on an exceptional basis the special arrangements for the United Nations Observer Mission in El Salvador with regard to the application of article IV of the Financial Regulations

of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Observer Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

2. *Requests* the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with a maximum of efficiency and economy, to improve management, and to include in his report on this item to the General Assembly information on the steps taken in this regard;

3. *Takes note* of the outstanding assessments and the net operating deficit of the combined Special Account for the United Nations Observer Mission in El Salvador and the United Nations Observer Group in Central America;

4. *Urges* all Member States to expedite payments of their assessed contributions to the Special Account promptly and in full;

5. *Decides* to appropriate to the Special Account, in accordance with the recommendation contained in paragraph 40 of the report of the Advisory Committee, for the operation of the Observer Mission for the period from 1 June to 30 November 1993, an amount of 18 million United States dollars gross (16,324,000 dollars net);

6. *Decides also*, as an ad hoc arrangement, to apportion the amount of 18 million dollars gross (16,324,000 dollars net) for the above-mentioned period among Member States in accordance with the composition of the 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, 45/267 of 21 June 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992, and taking into account the scale of assessments set out in Assembly resolution 46/221 A of 20 December 1991 and Assembly decision 47/456 of 23 December 1992;

7. *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 6 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,676,000 dollars for the period from 1 June to 30 November 1993 approved for the Observer Mission;

8. *Reiterates* its decision in paragraph 9 of its resolution 47/223 of 16 March 1993;

9. *Notes* that, in the light of the termination of the mandate of the United Nations Observer Group in Central America as at 17 January 1992, the net estimated costs of the Observer Group will be revised to reflect a final recorded expenditure and that the financial obligations of Member States to the Group will be adjusted accordingly;

10. *Decides* that the remaining unencumbered balance of the Observer Group after the revision of the net estimated costs as mentioned above shall be first applied as credits to Member States against their assessed contributions for the current mandate period of the Observer Mission in accordance with the provisions of paragraph 9 of its resolution 47/223, on the understanding that:

(a) Those Member States whose payments to the Observer Group are lower than their adjusted obligations shall

pay their remaining outstanding assessed contributions to the Group;

(b) Those Member States whose payments to the Observer Group exceed their adjusted obligations shall be credited in full with the difference;

11. *Requests* the Secretary-General to provide the General Assembly with the recorded expenditure of the Observer Group in order to assist it in its decision on the adjustment of the financial obligations of Member States as noted in paragraph 9 above;

12. *Decides* that there shall be set off against the apportionment among Member States, as provided for in paragraph 6 above, their respective share in the unutilized balance of 1,813,985 dollars in the Special Account for the period from 1 June to 30 November 1993;

13. *Authorizes* the Secretary-General to enter into commitments for the operation of the Observer Mission at a rate not to exceed 3 million dollars gross (2,720,000 dollars net) per month for the period from 1 December 1993 to 31 March 1994, should the Security Council decide to continue the Mission beyond 30 November 1993, subject to obtaining the prior concurrence of the Advisory Committee for the actual level of commitments to be entered into for the period beyond 30 November 1993, the said amount to be apportioned among Member States in accordance with the scheme set out in the present resolution;

14. *Requests* the Advisory Committee to report to the General Assembly at its forty-eighth session on action taken with regard to paragraph 13 above;

15. *Requests*, in this regard, the Secretary-General to submit to the General Assembly, no later than 8 February 1994, budget proposals, including revised estimates for the period the Security Council might have decided to continue the mandate of the Observer Mission beyond 30 November 1993;

16. *Decides* to establish the contributions of Andorra, the Czech Republic, Eritrea, the former Yugoslav Republic of Macedonia, Monaco and Slovakia to the Observer Mission in accordance with the rates of assessment to be adopted by the General Assembly for these Member States at its forty-eighth session;

17. *Invites* the new Member States listed in paragraph 16 above to make advance payments against their assessed contributions, to be determined;

18. *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.

*110th plenary meeting
14 September 1993*

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 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 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 regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided 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.

47/235. Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

The General Assembly,

Having considered Security Council resolution 808 (1993) of 22 February 1993, on the establishment of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991, and Council resolution 827 (1993) of 25 May 1993, by which the Council adopted the statute of the International Tribunal,

Having also considered the note by the Secretariat on the financing of the International Tribunal⁴⁵ and the report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁶

Taking into account the views expressed by Member States in the Fifth Committee,

1. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;⁴⁶

2. *Reaffirms*, in the context of Security Council resolution 827 (1993) and with respect to the financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991, the role of the General Assembly as set out in Article 17 of the Charter of the United Nations, as the organ to consider and approve the budget of the Organization, as well as the apportionment of its expenses among Member States;

3. *Expresses concern* that advice given to the Security Council by the Secretariat on the nature of the financing of the International Tribunal did not respect the role of the General Assembly as set out in Article 17 of the Charter;

4. *Requests* the President of the General Assembly to bring to the attention of the President of the Security Council the contents of the present resolution;

5. *Endorses* the recommendation of the Advisory Committee to authorize the Secretary-General to enter into commitments in an amount not to exceed 500,000 United States dollars to provide for the immediate and urgent requirements of the International Tribunal for its initial activities;

6. *Requests* the Secretary-General to submit, during the forty-eighth session of the General Assembly and before 31 December 1993, detailed cost estimates for the International Tribunal, separate from the proposed programme budget for the biennium 1994-1995, to be fi-

nanced through assessed contributions and, pending a final decision on the manner of apportioning the expenses of the International Tribunal, to finance its activities through a separate account outside the regular budget;

7. *Invites* Member States and other interested parties to make voluntary contributions to the International Tribunal both in cash and in the form of services and supplies acceptable to the Secretary-General;

8. *Decides* to include in the draft agenda of its forty-eighth session the item entitled "Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991".

*110th plenary meeting
14 September 1993*

47/236. Financing of the United Nations Peace-keeping Force in Cyprus

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Peace-keeping Force in Cyprus⁴⁷ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁴⁸

Bearing in mind Security Council resolution 186 (1964) of 4 March 1964, by which the Council established the United Nations Peace-keeping Force in Cyprus, and the subsequent resolutions by which the Council extended the mandate of the Force, the latest of which was resolution 839 (1993) of 11 June 1993,

Recognizing that, in order to meet the expenditures caused by the Force with effect from 16 June 1993, 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 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 Force by certain Governments,

Noting that voluntary contributions were insufficient to cover all of the costs of the operation, including those incurred by troop-contributing Governments prior to 16 June 1993, and regretting the absence of an adequate response to the various appeals for voluntary contributions, including the one contained in section IV of General Assembly resolution 47/218 A of 23 December 1992,

Appreciating the continued efforts of Governments providing troops to the Force,

Mindful of the fact that it is essential to provide the Force with the necessary financial resources to enable it to fulfil its mandate,

1. *Reaffirms*, in the context of paragraph 4 of Security Council resolution 831 (1993) of 27 May 1993, in which the Council addressed the issue of the financing of the United Nations Peace-keeping Force in Cyprus, the role of