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FINANCING OF THE UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Report of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial performance of the United Nations Peacekeeping Force in Cyprus (UNFICYP) for the period from 1 July 1995 to 30 June 1996 (A/51/755) and the proposed budget of the Force for the 12-month period from 1 July 1997 to 30 June 1998 (A/51/755/Add.1). During its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General who provided additional information.
2. The Advisory Committee recalls that by its resolution 186 (1964) of 4 March 1964 the Security Council established UNFICYP, which became operational on 27 March 1964. From then until 15 June 1993, the costs of the Force were met by Governments providing contingents, by the Government of Cyprus and by voluntary contributions to UNFICYP. In accordance with General Assembly resolution 47/236 of 14 September 1993 the costs of the Force since 16 June 1993 that were not covered by voluntary contributions have been assessed on Member States. Voluntary contributions equal to one third of the annual cost of UNFICYP have been made on a continuing basis by the Government of Cyprus, while the Government of Greece has been making an annual contribution of \$6.5 million.

Performance report for the period 1 July 1995 to 30 June 1996

3. As indicated in paragraph 5 of the financial performance report for the period from 1 July 1995 to 30 June 1996 (A/51/755), an amount totalling \$43,472,300 gross (\$42,645,700 net) was approved by the General Assembly for the operation of UNFICYP, inclusive of the one-third share of the cost to be met through voluntary contributions from the Government of Cyprus and the annual pledge of \$6.5 million of the Government of Greece. Expenditures incurred during the reporting period amounted to \$43,087,000 gross (\$42,432,000 net), of which \$14,136,700 related to unliquidated obligations, resulting in an unencumbered balance of \$385,300 gross (\$213,700 net).

4. The Advisory Committee notes the large unliquidated obligations reflected in the report in the amount of \$14,136,700. The Committee notes that the bulk of these obligations related to troop-cost reimbursement and other costs pertaining to military personnel. The Committee requested and received up-to-date information by category in this regard. The Committee was informed that as of 16 January 1997, a total amount of \$5,567,718 was due to troop-contributing countries for contingent-owned equipment. The Committee was informed that as of 12 March 1997, unliquidated obligations for the period from 1 July 1995 to 30 June 1996 amounted to \$2,171,791, of which an amount of \$1,155,767 related to contingent-owned equipment.

5. The Advisory Committee understands that with regard to the provision of death and disability benefits, an amount of \$200,000 has been included in the estimates for each 12-month period since 16 June 1993. In total, nine claims have been received since that time, amounting to \$635,000. The Committee was also informed that as of 30 January 1997, there were two outstanding claims for death and disability benefits amounting to \$486,378.

6. As indicated in paragraph 6 of the report, expenditures incurred during the reporting period under the following main budget headings were less than the estimates: civilian personnel costs (\$455,700), premises and accommodation (\$16,300), infrastructure repairs (\$276,000), transport operations (\$151,400), communications (\$81,000), other equipment (\$56,600), air and surface freight (\$45,200) and staff assessment (\$171,600).

7. As indicated in paragraph 14 of annex II to the report, the average vacancy rate for civilian staff was approximately 10 per cent of the authorized level. Annex IV of the report sets out the incumbency and vacancy rate for the period from 1 July 1995 to 30 June 1996. In addition, as indicated in paragraph 15 of annex II, savings were achieved under other travel costs. A total of 11 trips were undertaken instead of the budgeted number of 24 trips and daily subsistence allowance was paid for 88 days instead of the 100 days budgeted.

8. The Advisory Committee notes from paragraph 13 of annex II to the report that additional expenditures were incurred owing to an overlap of civilian police monitors during rotation. In this connection, the Committee recalls its comment regarding overexpenditure for mission subsistence allowance owing to overlaps in rotation (A/50/802, para. 34); the Committee believes that in a long-established operation such as UNFICYP, unplanned activities should be at a minimum.

9. With regard to transport operations, the Advisory Committee notes from paragraph 25 of annex II that as a result of redistribution of vehicle tasks, the number of rented vehicles per month utilized by UNFICYP was reduced from an average of 165 vehicles per month to 151 vehicles per month, resulting in savings of \$48,500. Savings of \$136,800 were also realized under workshop equipment and for spare parts, repairs and maintenance. As indicated in paragraph 28 of annex II, provision was made in the amount of \$40,000 for local third-party liability insurance to cover 38 United Nations-owned and 147 contingent-owned vehicles. Provision was also made for worldwide coverage at the rate of \$400 per vehicle per annum for the same vehicles (\$74,000). Actual costs for local third-party liability insurance and worldwide insurance

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for 185 vehicles amounted to \$26,100 and \$34,600, respectively, resulting in a total savings of \$53,000.

10. As indicated in paragraph 24 of annex II, savings of \$276,000 under infrastructure repairs were realized; these represent half the provision for maintenance of the patrol track for the 12-month period from July 1995 to June 1996. The Advisory Committee notes that while it was originally foreseen that UNFICYP would provide for the full cost of the project, following negotiations with the Government of Cyprus, agreement was reached that part of the costs (\$276,000) would be met by the Government. While the Committee welcomes this arrangement, it regrets that the contributions and assistance provided by the Government of Cyprus have not been reflected in their totality in the report of the Secretary-General. In this connection, the Committee draws attention to paragraph 20 of annex II, which refers to other assistance, such as provision of premises and their maintenance, by the Government of Cyprus under the status-of-force agreement. The Committee recommends that future reports on the financing of UNFICYP include, in addition to the contribution of one third of the annual cost of UNFICYP provided by the Government of Cyprus, an annual pledge of the Government of Greece and all other voluntary contributions provided by the Government of Cyprus or any other entity.

11. The Advisory Committee notes from paragraph 51 of annex II to the report that savings totalling \$96,100 were achieved for items such as stationery and office supplies, sanitation and cleaning materials, subscriptions and uniforms, flags and decals. The Committee welcomes the fact that these savings were realized owing to improved control over supplies inventories and the purchase of supplies by bulk order resulting in economies of scale and greater vendor price discounts.

12. The Advisory Committee was informed that to ensure improved inventory control management, a complete physical inventory was undertaken at all sectors and at United Nations Protected Area (UNPA) headquarters in 1996. Computerization of the inventory that has been introduced in the mission provides a management tool for the regular and systematic updating of inventory, including deletion of property which has exceeded its serviceable life. Detailed instructions have been issued to an officer of the UNFICYP Property Control and Inventory Unit for a scheduled inventory check in 1997 to be carried out at all the locations mentioned above. The officer has been instructed to visit sectors during in/out surveys and handover/takeover at troop rotations.

13. The Advisory Committee notes from paragraph 46 of annex II to the report that prior to 1 July 1995 local staff services were provided to UNFICYP by the United Kingdom Command Secretariat, and budgetary provision in respect of locally employed civilians was made under the heading of contractual services.

14. The Advisory Committee recalls that during its consideration of the report of the Secretary-General of 17 January 1994 on the financing of UNFICYP (A/48/846 and Corr.1), the Committee had inquired about the cost-effectiveness of the arrangement for obtaining locally employed civilians. The Committee had been informed that inclusive of the administrative charge payable to the United Kingdom Command Secretariat, the services being obtained were more economical than they would be if UNFICYP were to hire local personnel directly (see

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A/48/907, para. 15, and A/50/802, para. 37). Effective 1 July 1995 the arrangement with the United Kingdom of Great Britain and Northern Ireland was discontinued at its request.

15. The Advisory Committee notes that at the time of preparation of the cost estimates for the period from 1 July 1995 to 30 June 1996, the change in the status of locally employed civilians was not anticipated and budgetary provision for the 318 locally employed civilians was made based on contractual arrangements with the United Kingdom, while actual expenditures incurred were in accordance with UNFICYP local staff salary scales and common staff costs. An overexpenditure of \$475,400 has therefore been incurred for contractual services owing to the change in contractual arrangements for locally employed civilians.

16. As indicated in paragraph 4 of annex II to the report, an additional requirement of \$783,400 for rations reflects higher actual unit costs than originally budgeted. The Advisory Committee notes that the daily rations scale during the period from July 1995 to June 1996 was valued at \$6.61 compared with the budgeted rate of \$5.93 per troop per day.

17. The Advisory Committee notes that of the additional requirement of \$783,400 for rations, an amount of \$402,900 relates to overexpenditures for rations incurred during the prior period from 1 January to 30 June 1995, as reflected in the report of the Secretary-General of 6 November 1995 (A/50/722). In paragraph 32 of its related report (A/50/802), the Advisory Committee had noted the overexpenditure of \$402,900, and with regard to a request for an additional appropriation for this purpose, in paragraph 41 of the same report, the Advisory Committee had recommended that such additional appropriation as may be necessary should be reflected in the performance report for the period from July to December 1995.

18. The Advisory Committee was informed that an investigation by the Office of Internal Oversight Services into allegations that certain UNFICYP personnel were involved in fraudulent activities in managing the operation of food rations for the Force revealed that the individuals had demonstrated specific intent to engage in a scheme to defraud the United Nations by the misappropriation of ration funds. While appropriate disciplinary action is under way against the individuals concerned, including action against the supplier for recovery of funds, the Committee was informed that the case has no bearing on the increased requirement for rations mentioned in the paragraph above.

19. In this connection, the Advisory Committee was informed that a rations unit has been established with the task of monitoring the contractual performance for deliveries of produce and ensuring that the correct invoice amounts correspond to what is delivered and received by the sectors. The unit is also responsible for processing invoices for payment and electronically maintaining a running balance of deductions against the obligated total. This system will provide a complete record of deliveries made and payments effected against all obligations for a particular budget period.

20. With regard to financial controls, the Advisory Committee was informed that instructions have been issued limiting certifying officers to certification of expenditures that fall directly in their areas of responsibility, thereby making

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certifying offices fully accountable for the efficient management of funds entrusted to them. Instructions have been issued with regard to procedures for verification and confirmation for receipt of goods and services, and a monthly monitoring report is issued providing details of outstanding obligations for review by certifying officers to ensure that all obligations maintained on the books are valid and are in compliance with the Financial Rules and Regulations of the United Nations.

Cost estimates for the period from 1 July 1997 to 30 June 1998

21. The report of the Secretary-General under consideration (A/51/755/Add.1) contains the proposed cost estimates for the period from 1 July 1997 to 30 June 1998, amounting to \$50,320,400 gross (\$48,180,600 net). This reflects an overall increase of 11.6 per cent in gross terms when compared to the resources of \$45,079,500 gross (\$43,049,600 net) approved for the preceding 12-month period. As indicated in the summary of the report, the increase in the budget estimates is primarily due to the provision for the United Nations share of termination pay due to former locally employed civilians (see para. 32 below).

22. As indicated in paragraph 20 and annex VI of the report, for the period from 16 June 1993 to 31 December 1996, total resources made available to the mission amount to \$154,999,649 gross (including voluntary contributions of \$77,865,733 from the Governments of Cyprus and Greece). Estimated expenditures amount to \$153,275,049 gross for the same period, while credits returned to Member States totalled \$1,672,300 gross.

23. With regard to the status of assessed contributions, the Advisory Committee notes from paragraph 21 of the report that amounts totalling \$77,133,916 in respect of UNFICYP have been assessed on Member States for the period from 16 June 1993 to 31 December 1996. Contributions received as at 31 December 1996 amounted to \$59,901,752, resulting in a shortfall of \$17,232,164.

24. The Committee notes from paragraph 26 of the report that full reimbursement in accordance with the standard rates established by the General Assembly for troop costs has been made through June 1996. It is estimated that an amount of \$7.6 million is due for troop costs for the period ending 31 December 1996.

25. With regard to the status of the special account established for the period prior to 16 June 1993, the Advisory Committee notes from paragraphs 24 and 25 of the report that as at 31 December 1995 this account had an available cash balance of approximately \$200,000. In addition, unrecorded obligations in respect of reimbursement for extra and extraordinary costs to troop contributors amount to some \$200 million. Payment of \$3,217,400 of these costs to troop contributors has been made through the period ending August 1992, approximately.

26. In this connection, the Advisory Committee recalls that the General Assembly, in its resolution 48/244 of 5 April 1994 decided to continue to maintain as separate the account established prior to 16 June 1993 for the Force, invited Member States to make voluntary contributions to that account and requested the Secretary-General to continue his efforts in appealing for voluntary contributions to the account. In the same resolution, the Assembly

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requested the Secretary-General, taking into account the voluntary nature of the financing of the Force prior to 16 June 1993, to report on the status of the Special Account and to include possible solutions on how to improve reimbursements of the amounts owed to troop-contributing States for the period prior to 16 June 1993.

27. In response to the General Assembly's request, the Secretary-General, in his report of 28 October 1994 (A/49/590), proposed that unencumbered balances accruing for the periods from 16 December 1993 to 31 December 1994 be used for meeting the expenses of the Force for the period prior to 16 June 1993. While the Assembly, in its resolution 49/230 of 23 December 1994 took note of the Secretary-General's proposal, the Advisory Committee pointed out that in accordance with regulation 4.3 of the Financial Regulations and Rules of the United Nations, unencumbered balances should be returned to Member States. In its resolution 50/236 of 7 June 1996, the General Assembly once again invited Member States to make voluntary contributions to the account established for the Force for the period prior to 16 June 1993, and requested the Secretary-General to continue his efforts in appealing for voluntary contributions to the account.

28. As indicated in the report under consideration, the cost estimates provide for maintaining the Force consisting of 1,230 contingent personnel and 35 civilian police monitors, supported by 352 civilian (45 international and 307 local) staff. As indicated in paragraph 33 of the report, the existing staffing establishment is proposed to be increased by the addition of a P-3 post and two Field Service posts, with a decrease in local staffing resources resulting from the abolishment of 11 local posts.

29. The Advisory Committee has considered the job description relating to the additional P-3 post being requested in the report under consideration. The Committee also had before it the reports of the Secretary-General to the Security Council of 10 and 17 December 1996 (S/1996/1016 and S/1996/1055) describing the prevailing situation in Cyprus and the activities of UNFICYP. With regard to staffing resources, specifically at the Professional level, the Advisory Committee refers to annex IV of the performance report for UNFICYP for the period from 1 July 1995 to 30 June 1996 (A/51/755). As indicated in that annex, the vacancy rates for international civilian staff at the Professional level range from 33 per cent to 56 per cent. While the Committee was informed that the staffing situation had improved since that period and that most of the posts had been filled, the Committee nevertheless points out that there seems to be no indication in the performance report that tasks to be carried out by staff at the Professional level have been adversely affected as a result of the high vacancy rate.

30. The Advisory Committee recalls that the Security Council, in its resolution 1092 (1996) of 23 December 1996, requested the Secretary-General to keep under review the structure and strength of UNFICYP with a view to its possible restructuring, and to present any new considerations he might have in that regard. Pending the results of the review, the Committee reiterates the recommendation made in its report of 12 March 1996 (A/50/889) that the functions envisaged for the P-3 post be combined with one of the existing posts and that the staffing resources be reorganized to accommodate the varied functions described in annex V of the report under consideration.

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31. With regard to the establishment of two additional Field Service posts, to add to the current 27 posts in that category, the Advisory Committee requested and received information on the distribution of Field Service posts. From the information provided to the Committee and that in annex V of the report, the Advisory Committee notes that the two additional posts are being requested to strengthen the link between the civilian administration and the Force sectors in the field. The Committee also notes that the proposal for the additional two posts is being made following the recommendation of the Office of Internal Oversight Services that international civilian staff members be sent to the sectors to carry out appropriate inspections of rations and other supplies/property at points of delivery to ensure that appropriate receipt and inspection reports are duly completed and vendors' invoices are checked before any payment is released. The Committee recommends acceptance of the Secretary-General's proposal for the establishment of two additional Field Service posts.

32. The Advisory Committee notes that, in paragraph 10 (a) of annex II, an amount of \$5,284,000 has been included in the estimates to provide for the United Nations share of the one-time cost of termination benefits and redundancy payments for 304 former locally employed civilians in Cyprus.

33. As indicated in paragraph 13 above, locally employed civilians were provided to UNFICYP as contractual personnel by the United Kingdom Command Secretariat until 30 June 1995. As indicated in paragraph 38 of the report under consideration, this arrangement had initially been formalized by a memorandum of understanding dated 11 December 1979 between the Government of the United Kingdom and the United Nations, and through a letter-of-assist arrangement from 16 June 1993 to 30 June 1995. Four different categories of locally employed civilians are indicated in the report. Under the contractual arrangements made by the United Kingdom Command Secretariat in accordance with the Civilian Employment Regulations (Cyprus) 1985, the locally employed civilians were entitled to, in addition to the basic salary, a cost-of-living allowance according to the Cyprus Government scale, overtime, allowances and an annual bonus equal to one-month's salary, gratuities and redundancy pay.

34. In its report of 12 March 1996, the Advisory Committee stated that with regard to the question of liability for termination benefits for the locally employed civilians, there were two issues involved. The first related to the responsibility the United Nations may have for the termination benefits of those contractual personnel who had not been taken over by the United Nations as local staff, and the second related to the recognition of prior service for those who had been taken over (A/50/889, para. 19). The Advisory Committee understands that for the local staff taken over by UNFICYP in 1995 (see para. 21 above), benefits relate to recognition of prior service through the United Kingdom Command Secretariat.

35. As indicated in paragraph 36 of the report under consideration, an amount of \$301,300 had been estimated in the performance report for UNFICYP for the period from 1 January to 30 June 1995 (A/50/722) for indemnity payments to locally employed civilians whose contracts were terminated as of 30 June 1995. At that time, the Advisory Committee had expressed the opinion that there was no need for an additional appropriation to cover the overexpenditure since the

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issue of indemnity payment to the locally employed civilians was under legal review.

36. The Advisory Committee was provided with a table (see annex I below) showing a breakdown of the amount of \$5,284,000 representing the costs associated with redundancy payments and termination benefits payable to the former locally employed civilians. The Committee was informed that following a review and advice by the Office of Legal Affairs on the issue of liability for termination benefits to locally employed civilians and further to discussions between the representatives of the United Kingdom and the United Nations, it was agreed that benefits due to locally employed civilians should be allocated on the same basis as the arrangements/formulas for meeting the costs of the four categories of locally employed civilians listed in paragraph 39 of the report under consideration.

37. According to the Secretary-General, the agreement worked out between the United Nations and the United Kingdom results in an obligation of the United Nations to the local personnel who performed services for the United Nations. However, bearing in mind that UNFICYP was funded on a voluntary basis prior to 16 June 1993, it will be for the General Assembly to decide on how the United Nations share should be financed.

38. As indicated in paragraph 10 above, the contributions and assistance provided by the Government of Cyprus have not been reflected in their totality in the reports of the Secretary-General. Moreover, the information provided to the Advisory Committee was somewhat different from that reflected in paragraph 28 of the report under consideration. The Committee was informed that under the terms of the status-of-force agreement, the Government of Cyprus provides for the accommodation of the Force at UNPA headquarters and in the sectors, as well as office premises for the military and civilian administrative staff. In addition, the Government continues to provide the following resources in support of the operations of UNFICYP:

(a) Industrial workers (at no cost to UNFICYP) engage in routine maintenance and repairs to premises for accommodation of troops and civilian police and UNFICYP office premises for civilian and military administrative staff;

(b) Thirty per cent of the maintenance costs of the sewage farm;

(c) Rental of premises for accommodation and office space for the civilian police;

(d) One third of the cost of patrol track maintenance.

39. The Advisory Committee understands that other material and equipment, such as 106 air-conditioners, have also been made available to UNFICYP by the Government of Cyprus. The Committee reiterates its request that future budget reports on UNFICYP include all voluntary contributions and assistance provided by the Government of Cyprus.

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40. With regard to information on the humanitarian activities of UNFICYP, as requested by the Advisory Committee in its report of 12 March 1996 (A/50/889), such information has been provided in paragraphs 13 to 17 of the report under consideration. The Committee welcomes the information provided in the report; it recalls that in his reports to the Security Council of 10 December 1995 and 10 December 1996 (S/1995/1020 and S/1996/1016), the Secretary-General had also outlined the efforts of UNFICYP relating to humanitarian activities and bi-communal projects, including a humanitarian review carried out in 1995. In those reports, he also mentioned the activities of some of the United Nations agencies and programmes such as the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Development Programme (UNDP), as well as international agencies and non-governmental organizations. The Committee requests that future budget reports on UNFICYP clarify the relationship between UNFICYP and those agencies in relation to delivery of humanitarian or other assistance by UNFICYP on behalf of the agencies. The Committee believes that organizations seeking the help of UNFICYP should reimburse UNFICYP with adequate administrative support.

41. The Advisory Committee notes from paragraph 8 of annex II.C of the report under consideration that communications equipment requirements are based on a review of existing inventories and operational needs. The Committee understands that acquisition and upgrading of communications equipment has been done on a piecemeal basis. While the Committee appreciates the need to upgrade the system, especially in the aftermath of the damage to existing facilities resulting from a fire at UNFICYP headquarters, the Committee believes that the system should be at a level sufficient to meet the operational needs of the mission and that the introduction of "stand-alone" or highly specialized, sophisticated and expensive equipment, entailing additional training and staff resources, as indicated in paragraph 11 of the same annex, should be avoided or kept to a minimum.

42. The Advisory Committee notes that, in paragraph 9 of annex II.C, under the heading "other equipment", provision has been made for obtaining data-processing equipment (\$78,600), together with software packages and annual maintenance of software licences. The Committee points out that with the fast development of technology, unit prices for this equipment should be lower than those reflected in the UNFICYP budget. Additionally, the Committee notes that office furniture and other equipment is proposed to be obtained from the United Nations Logistics Base at Brindisi. The Committee recommends that particular care be taken to ensure that the equipment transferred from the Logistics Base or elsewhere is usable and cost-effective; the Committee refers to its statement in paragraph 58 of its report of 22 October 1996 (A/51/533) and cautions against transfer of equipment that is of little or marginal value, incurring unnecessary expenses for transportation, storage and processing where applicable.

43. The Advisory Committee notes that the requirement for hire/charter costs for helicopter operations has increased from \$967,700 during the previous 12-month period to \$1,033,200 for the budget period from 1 July 1997 to 30 June 1998. As indicated in paragraph 6 of annex II.C of the report, given the Force's reduced ground troop capabilities to monitor developments, the requirement for additional flying hours (100 instead of 90) should be considered

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essential. The Committee nevertheless recommends that helicopter usage be carefully monitored.

44. In view of the observations and recommendations set out in the paragraphs above (see in particular, paras. 30 and 37), the Advisory Committee provisionally recommends that the General Assembly approve an amount of \$44,930,700 gross (\$42,807,700 net) for the maintenance of the Force for the 12-month period beginning 1 July 1997, inclusive of one third of the amount to be funded through voluntary contributions from the Government of Cyprus (\$14,267,233 net) and the amount of \$6,500,000 from the Government of Greece. The actual amount to be approved by the General Assembly would depend on the decision it takes on the financing of separation payments for locally employed civilians (see para. 37 above).

45. On that basis, the Advisory Committee provisionally recommends the appropriation of an amount of \$24,161,467 gross (\$22,038,467 net), representing two thirds of the authorized cost of the maintenance of the Force for the 12-month period beginning 1 July 1997, to be assessed at a monthly rate of \$2,013,456 gross (\$1,836,539 net), subject to the extension(s) of the Force by the Security Council.

46. As indicated in paragraph 11 of the performance report (A/51/755), the action to be taken by the General Assembly is a decision on the disposition of the unencumbered balance of \$385,300 gross (\$213,700 net) for the period from 1 July 1995 to 30 June 1996, taking into consideration the question of liability for termination benefits for the locally employed civilians, as described in paragraph 10 of the same report. The Advisory Committee points out that the actions the Assembly will take with respect to this unencumbered balance will depend on what it decides vis-à-vis the financing of the separation payments for the locally employed civilians.

Annex

Termination benefits payable to locally employed civilians in
the United Nations Peacekeeping Force in Cyprus (UNFICYP)

(Thousands of Cyprus Pounds)

Locally employed civilians: category of funding	Number of locally employed civilians as at 30 June 1995	Gratuity payment ^a	GVPF payment ^b	Redundancy payment ^c	Total termination benefits as at 30 June 1995	United Kingdom share	UNFICYP share		Total
							Accrued up to 15 June 1993	Accrued since 15 June 1993	
Category A = 100 per cent funding from the date of entry on duty to 30 June 1995	158	623.0	56.0	940.0	1 620.0	0.0	1 376.0	243.0	1 619.0
Category B = 70 per cent United Kingdom/30 per cent United Nations funded until 15 June 1993	114	704.0	154.0	1 041.0	1 898.0	1 172.0	502.0	225.0	727.0
Category C = 100 per cent United Kingdom funding until 15 June 1993	26	108.0	132.0	249.0	489.0	443.0	0.0	47.0	47.0
Category D = Posts funded by two or more categories	6	54.0	40.0	91.0	185.0	120.0	53.0	11.0	64.0
Total	304	1 489.0	382.0	2 321.0	4 192.0	1 735.0	1 931.0	526.0	2 457.0
Total in thousands of pounds sterling ^d		2 081.0	534.0	3 244.0	5 860.0	2 425.0	2 700.0	735.0	£3 435.0
Total in thousands of United States dollars ^e		3 202.0	822.0	4 991.0	9 015.0	3 731.0	4 153.0	1 131.0	\$5 284.0

^a Gratuity payments are based on an individual's average monthly salary over the last 12 months of service, total reckonable service and a percentage set by the employer which is currently 7.5 per cent for industrial and 10.0 per cent for non-industrial employees.

^b The Guarantee Value Provident Fund (GVPF) scheme guarantees qualifying Fund members a level of payment based on average monthly salary and length of service. Should an employee with more than seven years of service leave his/her place of employment, they would receive a Fund payment (from the non-public fund consisting of employer/employee contributions and a dividend based on capital investment) and, if necessary, the balance to achieve the "guaranteed" level of payment made from public funds.

^c Redundancy payments are based on an individual's annual reckonable emoluments and number of completed years reckonable service. The annual rate is converted to a weekly rate and the redundancy payment is calculated by multiplying the weekly rate by the reckonable service in accordance with a scale of payments.

^d US\$ 1 = £0.65.

^e US\$ 1 = £C 0.465.