42/222. United Nations pension system

The General Assembly,

Recalling all previous relevant resolutions on the United Nations pension system,

Also recalling its resolution 41/213 of 19 December 1986,

Having considered the report of the United Nations Joint Staff Pension Board for 1987 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund, 68 and the related report of the Advisory Committee on Administrative and Budgetary Questions, 69

I

AMENDMENTS TO THE REGULATIONS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

Noting the actuarial situation of the United Nations Joint Staff Pension Fund, as reflected in paragraphs 10 to 24 of the report of the United Nations Joint Staff Pension Board, 68

Recognizing the importance of encouraging a trend towards the actuarial balance of the Fund,

- 1. Takes note of the recommendation of the United Nations Joint Staff Pension Board contained in paragraph 28 of its report⁶⁸ to increase the rate of contribution, and decides that the increase in the rate of contribution from 21.75 to 22.50 per cent of pensionable remuneration shall be implemented in two stages: on 1 July 1988 from 21.75 to 22.20 per cent of pensionable remuneration, of which the employing member organization shall pay 14.8 per cent and the participant 7.4 per cent, and on 1 July 1989 from 22.20 to 22.50 per cent of pensionable remuneration, of which the employing member organization shall pay 15 per cent and the participant 7.5 per cent;
- 2. Requests the United Nations Joint Staff Pension Board:
- (a) To continue studying all possible measures to restore over the long term the actuarial balance of the Fund, bearing in mind the desirability of avoiding further increases in the rate of contribution and of reviewing the rate of contribution should there be an actuarial surplus in the future;
- (b) To submit an interim report to the General Assembly at its forty-third session and, in any event, to complete its study for presentation to the Assembly at its forty-fourth session, together with the results of the twentieth actuarial valuation of the Fund as at 31 December 1988;
- 3. Approves, with effect from 1 January 1989, the changes in the size and composition of the United Nations Joint Staff Pension Board and of the United Nations Staff Pension Committee, as indicated in paragraphs 87 and 91 of the report of the Board;⁶⁸
- 4. Requests the United Nations Joint Staff Pension Board, taking into account the views expressed in the Fifth Committee, to keep under review the composition of the Board and the proportionate representation of the General Assembly and of the governing bodies of the other member organizations in the Board, and to report thereon to the Assembly at its forty-sixth session;

- 5. Amends, with effect from 1 January 1989, articles 5 and 6 of the Regulations of the United Nations Joint Staff Pension Fund as set forth in the annex to the present resolution;
- 6. Amends, with effect from 1 July 1988, article 25 of the Regulations of the United Nations Joint Staff Pension Fund as set forth in the annex to the present resolution;

H

CHANGES IN THE PENSION ADJUSTMENT SYSTEM

- 1. Takes note of section III.D of the report of the United Nations Joint Staff Pension Board⁶⁸ with respect to the review of the two-track pension adjustment system, of the intention of the Board to continue to monitor the operation of the system, and of the related views of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 22 of its report;⁶⁹
- 2. Takes note of section III.E of the report of the United Nations Joint Staff Pension Board on inequalities of benefits caused by different dates of separation and of the related views of the Advisory Committee on Administrative and Budgetary Questions contained in paragraph 9 of its report, and approves, as an interim emergency measure, with effect from 1 January 1988, and without retroactive effect, the changes in the pension adjustment system⁷⁰ as set out in annex XI to the report of the Board, while emphasizing that this measure would apply from 1 January 1988 to 31 December 1990 and would not constitute an acquired right;

Ш

EMERGENCY FUND

Authorizes the United Nations Joint Staff Pension Board to supplement the voluntary contributions to the Emergency Fund, for the biennium 1988-1989, by an amount not exceeding \$200,000;

IV

ADMINISTRATIVE EXPENSES

Noting the decision of the United Nations Joint Staff Pension Board to hold its next regular session in 1989;

Approves expenses, chargeable directly to the United Nations Joint Staff Pension Fund, totalling \$22,877,400 (net) for the biennium 1988-1989 and additional expenses of \$472,900 (net) for the biennium 1986-1987, for the administration of the Fund;

 \mathbf{V}

INVESTMENTS OF THE UNITED NATIONS JOINT STAFF PENSION FUND

Takes note of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund. 71

99th plenary meeting 21 December 1987

69 A/42/682.

⁶⁸ Ibid., Supplement No. 9 (A/42/9 and Corr.1).

 ⁷⁰ United Nations Joint Staff Pension Fund: pension adjustment system (JSPB/G.12).
 71 A/C.5/42/13.

ANNEX

Amendments to the Regulations of the United Nations Joint Staff Pension Fund

Article 5

UNITED NATIONS JOINT STAFF PENSION BOARD

Replace paragraph (a) by the following text:

- "(a) The United Nations Joint Staff Pension Board shall consist of:
- "(i) Twelve members appointed by the United Nations Staff Pension Committee, four of whom shall be from the members and alternate members elected by the General Assembly, four from those appointed by the Secretary-General, and four from those elected by the participants in service in the United Nations; and
- "(ii) Twenty-one members appointed by the staff pension committees of the other member organizations in accordance with the Rules of Procedure of the Fund, seven of whom shall be from the members and alternate members chosen by the bodies of the member organizations corresponding to the General Assembly, seven from those appointed by the chief administrative officers of the member organizations, and seven from those chosen by the participants in service."

Article 6

STAFF PENSION COMMITTEES

Replace paragraph (a) by the following text:

"(a) The United Nations Staff Pension Committee shall consist of four members and four alternate members elected by the General Assembly, four members and two alternate members appointed by the Secretary-General, and four members and two alternate members, who shall be participants in the Fund and on the staff of the United Nations, elected by the participants in service in the United Nations by secret ballot."

Article 25

CONTRIBUTIONS

Replace paragraph (a) by the following text:

"(a) Contributions by the participant and by the employing member organization shall be payable to the Fund concurrently with the accrual of contributory service under article 22 (a) at the percentage rates of pensionable remuneration specified below:

A	В	C
For periods of contributory service	Participants (percentage)	Employing member organizations (percentage)
Before 1984	7.00	14.00
As from 1 January 1984 to 30 June 1988	7.25	14.50
As from 1 July 1988 to 30 June 1989	7.40	14.80
As from 1 July 1989	7.50	15.00"

42/223. 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 Lebanon⁷² and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁷³

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 resolution 599 (1987) of 31 July 1987,

Recalling its resolution S-8/2 of 21 April 1978 on the financing of the United Nations Interim Force in Lebanon and its subsequent resolutions thereon, the latest of which was resolution 41/179 of 5 December 1986,

Reaffirming its previous decisions regarding the fact that, in order to meet the expenditures caused by such operations, a different procedure from the one applied to meet expenditures of the regular budget of the United Nations is required,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions, that the economically less developed countries have a relatively limited capacity to contribute towards peace-keeping operations, and that the States permanent members of the Security Council have special responsibilities in the financing of peace-keeping operations decided upon in accordance with the Charter of the United Nations,

Having regard to the financial position and the administration of the Special Account for the United Nations Interim Force in Lebanon, as set forth in the report of the Secretary-General, 72 and referring to paragraph 18 of the report of the Advisory Committee on Administrative and Budgetary Questions,73

Recalling its decision 34/439 of 17 December 1979 that the Special Account for the United Nations Interim Force in Lebanon should be maintained for the periods of its mandates subsequent to 18 January 1979,

Recalling also its resolution 34/9 E of 17 December 1979 and subsequent resolutions which suspended the provisions of regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 of the Financial Regulations of the United Nations, the latest of which was resolution 41/179 B.

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

Concerned that the Secretary-General is continuing to face increasing difficulties in meeting the obligations of the United Nations Interim Force in Lebanon on a current basis, including reimbursement to current and former troopcontributing States, resulting from the withholding of contributions by certain Member States,

Concerned also that the surplus balances in the Special Account for the United Nations Interim Force in Lebanon have, in effect, been drawn upon to the full extent to supplement the income received from contributions for meeting expenses of the Force,

Concerned further that the application of the provisions of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 would aggravate the already difficult financial situation of the United Nations Interim Force in Lebanon,

- Decides to appropriate to the Special Account referred to in section I, paragraph 1, of General Assembly resolution S-8/2 an amount of \$77,932,200 gross (\$76,627,400 net) authorized and apportioned by section IV of Assembly resolution 41/179 A for the operation of the United Nations Interim Force in Lebanon from 19 January to 31 July 1987, inclusive;
- Decides also to appropriate to the Special Account an amount of \$67,567,800 gross (\$66,436,600 net) authorized and apportioned by section IV of General Assembly resolution 41/179 A for the operation of the United Na-

⁷² A/42/692.

⁷³ A/42/791, sect. III.