

Matters Arising Out of the Staff and Financial Regulations and Other  
Matters Relating to the Administration of the Secretariat

Auditor's Report on the 1982 Accounts

17. In reporting on the 1982 accounts the Auditor raised two issues involving changes to the Financial Regulations.

18. The Commission agreed to amend paragraphs 10.2(a) and 11.3(c) of the Regulations to bring the accounting procedures into line with International Accounting Standards.

19. The Regulations now read:

‘10.2 The Executive Secretary shall submit to the Members of the Commission, not later than 31 March immediately following the end of the financial year, annual financial statements showing, for the financial year to which they relate:

- (a) the income and expenditure relating to all funds and accounts;
- (b) the situation with regard to budget provisions, including:
  - (i) the original budget provisions;
  - (ii) the approved expenditure in excess of the original budget provisions;
  - (iii) any other income;
  - (iv) the amounts charged against these provisions and other income;
- (c) the financial assets and liabilities of the Commission;
- (d) details of investments;
- (e) losses of assets proposed in accordance with Regulation 9.3.

The Executive Secretary shall also give such other information as may be appropriate to indicate the financial position of the Commission. These financial statements shall be prepared in a form approved by the Commission after consultation with the external auditor.’

‘11.3 The external auditor shall conduct his examination of the statements in conformity with generally accepted auditing standards and shall report to the Commission on all relevant matters, including:

- (a) whether, in his opinion, the statements are based on proper accounts and records;
- (b) whether the statements are in agreement with the accounts and records;
- (c) whether, in his opinion, the income, expenditure and investment of moneys and the acquisition and disposal of assets by the Commission during the year have been in accordance with these Regulations; and
- (d) observations with respect to the efficiency and economy of the financial procedures and the conduct of business, the accounting system, internal financial controls and the administration and management of the Commission.'

20. The Commission also agreed to a form of financial statements prepared by the Secretariat in consultation with the Auditor as directed in Financial Regulation 10.2.

#### Allocation of Funds for Unforeseen Expenditure

21. The Executive Secretary put forward a proposal to establish a 'reserve fund' to be drawn upon for special purposes authorised by the Commission such as:

- (i) to meet commitments in the event of the death or resignation of a staff member,
- (ii) to cover costs of special meetings,
- (iii) to offset cash shortages caused by late payment of contributions,
- (iv) to meet commitments in the event that a member or members failed to make contributions.

22. The Commission decided not to establish such a fund at this stage. Special meetings were unlikely to be called in the early years of the Commission, and insurance would be taken out to cover the death of staff members.

23. It was agreed that members should make every effort to pay their contributions as early as possible to avoid cash flow problems.

24. In the event that a cash flow problem does occur, the Commission agreed that the Executive Secretary should consult the Chairman on arrangements which might be made. The Commission agreed to return to the question of a 'reserve fund' at its next meeting.

#### Retirement Fund

25. Under Staff Regulation 8.2, the Executive Secretary was required to examine the possibility of affiliation with the United Nations Joint Pension Fund and report to the Commission at the next meeting.

26. The Executive Secretary reported on investigations so far and on interim arrangements adopted by the Secretariat in accordance with the Staff Regulations. He proposed that further information be gathered on the United Nations scheme and firm proposals be submitted at the next meeting. Staff Regulation 8.2 was amended accordingly to read:

'8.2 The above reimbursement shall be granted on a temporary basis until such time as alternative arrangements are made, but not for more than three years after the Secretariat has been established. Meanwhile the Executive Secretary shall examine the possibility of affiliation with the United Nations Joint Pension Fund with the intention that such affiliation shall be completed as early as possible. The possibility of a collective medical, hospital and disability insurance scheme shall also be examined.'

#### Installation and Repatriation

27. In response to a direction from the Commission, the Executive Secretary brought forward new staff regulations to cover installation and repatriation expenses.

28. The Commission agreed to the following amendment to the Staff Regulations:

Replace the existing Regulations 9.6 and 10.5 by the following:

'9.6 On taking up an appointment in the Professional Category staff members shall be eligible for:

- (a) payment of economy class air fares (or equivalent) and travel allowance for themselves, their spouses and dependants to Hobart;

- (b) an Installation Grant calculated on the basis of the prevailing United Nations rate;
- (c) payment of removal costs, including the shipment of personal effects and household goods from place of residence to Hobart, subject to a maximum volume of 30 cubic metres or one international standard shipping container;
- (d) payment or reimbursement of sundry other expenses related to relocation, including insurance of goods in transit and excess baggage charges subject to the prevailing relevant United Nations rules. Such payments shall be subject to prior approval by the Executive Secretary.'

'10.5 On separation from service, a staff member shall, subject to Regulation 10.6 below, be entitled to the following:

- (a) payment of economy class air fares (or equivalent) to the staff member's country of origin or former residence, for the staff member and dependent members of his family;
- (b) payment of removal costs, including the shipment of personal effects and household goods from place of residence in Hobart to the country of origin or former residence, subject to a maximum volume of 30 cubic metres or one international shipping container;
- (c) a repatriation allowance generally consistent with United Nations practice.'

Add a new Regulation as follows

'10.6 At the discretion of the Executive Secretary, the right to the repatriation expenses provided for in Regulation 10.5 may be cancelled or reduced appropriately if:

- (a) less than one year has elapsed between the date of taking up the appointment and the date of separation from service;
- (b) the reason for separation from service was termination of employment due to gross dereliction of duty;

- (c) more than six months has elapsed between the staff member's separation from service and his return to his country of origin or former residence;
- (d) less than six months has elapsed since the staff member last visited his country of origin or former residence on home leave at the expense of the Commission; or
- (e) the staff member has applied for or received status as a permanent resident of Australia.'

#### Staff Regulation Relating to the Death of a Staff Member

29. The Commission agreed to a proposal by the Executive Secretary to amend the Staff Regulations relating to the death of a staff member as follows :

Replace the existing 8.6 by:

'8.6 In the event of death of a staff member following illness or surgery not resulting from an accident covered by the appropriate insurance, the right to salary, allowances and other corresponding benefits shall cease on the day on which death occurs, unless the deceased leaves dependants, in which case these shall be entitled to mortality allowances and return travel and removal expenses to country of origin or former residence at the expense of the Commission.'

and add a new Regulation directly following 8.6 as follows:

'8.7 Eligibility of the dependants of a deceased staff member for the payment of return travel and removal expenses shall lapse if the travel is not undertaken within six months of the date of the staff member's death.'

and renumber subsequent regulations in Section 8.

#### Staff Regulation for Private Vehicle Allowance

30. The Commission agreed to a proposal by the Executive Secretary to add a new Staff Regulation relating to the use of staff members' vehicles for official purposes. The new regulation is:

‘9.7 Staff members who, in the course of their duty, are required to use private motor vehicles for official travel purposes shall, with the prior authorisation of the Executive Secretary, be entitled to receive a reimbursement of the costs involved in line with that available to members of the Government Service in Australia. The costs associated with normal daily travel to and from place of work shall not be reimbursed.’