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ORGANIZATION OF THE SECRETARIAT

Sixth report of the Advisory Committee on Administrative
and Budgetary Questions to the ninth session of the General Assembly

1. The Advisory Committee on Administrative and Budgetary Questions indicated in its report^{1/} on the 1955 budget estimates the basis on which it had undertaken a preliminary review of the organization of the Secretariat. Apart from the Secretary-General's budget document, there was available to the Committee during June and July 1954 a note by the Secretary-General concerning the work of the Secretariat in the economic and social fields (E/2598). At that time the Economic and Social Council had not yet considered the note. The Advisory Committee had therefore received from the Secretary-General only such proposals for a revised plan of organization as are reflected in the 1955 budget estimates, and even as regards that part of the Secretariat which had already been reviewed by the Survey Group appointed by the Secretary-General early in 1954, the Secretary-General's proposals could not be definitive. The Committee accordingly decided (a) to attempt no more than tentative recommendations in its budget report to the General Assembly (A/2688) and (b) to consider at a further session in mid-September the additional material which the Secretary-General would then be in a position to submit.
2. At this latter session the Advisory Committee has had before it the report of the Secretary-General on the organization of the Secretariat (A/2731) as well as the

^{1/} See Official Records of the General Assembly, Ninth Session, Supplement No. 7, document A/2688, paragraph 17.

recommendations of the Survey Group^{2/}, which made during 1954 a thorough review of the Headquarters establishment excluding the Technical Assistance Administration and the United Nations Children's Fund. Consideration has also been given to the pertinent discussion at the eighteenth session (July-August 1954) of the Economic and Social Council as reflected in Council resolution 557 (XVIII) of 5 August 1954 and in the records of the Council.

3. The Advisory Committee has not attempted, in the limited time at its disposal, an exhaustive study of the Survey Group's conclusions; such a study would require detailed testimony on many of the intricate and technical matters which the Group examined. Furthermore, under the division of responsibilities between the General Assembly and the Secretary-General, matters of detailed organization which do not involve programme and budgetary issues or issues of administrative policy or public opinion should be left to the discretion of the Secretary-General.

4. In consequence, the present report deals mainly with the proposals or observations submitted by the Secretary-General in his report to the General Assembly (A/2731); it excludes the structural charts attached thereto, which, for the reason stated in the previous paragraph, the Advisory Committee has not been able to consider in detail. The Secretary-General's plan on organization is, however, based on the recommendations of the Survey Group, and those recommendations have had a direct bearing on the 1955 estimates for Headquarters departments and are also reflected in the estimate of financial implications of the target establishment (A/2731, paragraphs 7, 16 and 17).

5. Two related points should also be emphasized: first, that the important recommendations made by the Economic and Social Council in resolution 557 (XVIII) on the organization and operation of the Council and its commissions are subject in the final resort to approval by the General Assembly and, secondly, that the Secretary-General has not so far reviewed any of the United Nations offices outside Headquarters.

^{2/} This Group, in most of whose meetings the Secretary-General personally participated, consisted of six senior members of the Secretariat.

6. In the latter connexion, the Advisory Committee suggests that the Secretary-General may perhaps wish to consider the advisability of including in the Survey Group a few persons outside the Secretariat of the United Nations possessing a diverse experience in organization and methods of administration.

7. The Advisory Committee notes also with interest that, as part of this second stage of review, the Secretary-General intends to study the system of co-ordination at present in force among the overseas offices (including TAA and UNICEF) and between those offices and Headquarters departments. The Committee assumes that this study will doubtless cover such points, among others, as the extent to which common services can be developed at each centre; procedures for ensuring a clear division of responsibility in joint projects, and for establishing a closer contact between technical assistance experts and the secretariats of the regional economic commissions; and the possible consolidation and regrouping of information centres.

8. The Secretary-General indicates (A/2731, paragraphs 20, 26 and 27) the rate at which his proposals regarding the Headquarters establishment might suitably be carried into effect; the larger part of the anticipated decrease in staff costs would be reflected in the 1955 and 1956 budgets, with a small balance of reduction to be held over until the 1957 estimates. Apart from the regrouping of certain services effected in 1954, the implementation of his plan would thus cover a two-year span from January 1955 to year-end 1956.

9. Because of its direct bearing on the personnel policy proposed by the Secretary-General, this latter question of the length of time needed for a complete reorganization has received particular attention from the Advisory Committee. As the Secretary-General observes (A/2731, paragraph 3), the conclusions of the Survey Group "point towards significant results in terms of greater organizational efficiency, improved staffing arrangements, and budgetary savings". But such savings "will emerge as a by-product of the reorganization process" rather than as an end in themselves. In paragraphs 12 to 14 below the Committee offers comment on the personnel policy proposed by the Secretary-General (A/2731, paragraphs 20, 27).

10. From a budgetary point of view, the Secretary-General's proposals represent a most welcome "reversal of the previous upward trend" in annual appropriations. At Headquarters the reduction over the target period, by comparison with the 1954 budget, is tentatively estimated by the Secretary-General at \$2 million gross, comprising the following items:

| <u>Established posts</u> | \$ | \$ |
|--|----------------|-----------|
| Professional and higher category | 1,158,000 | |
| General Service category | <u>492,000</u> | 1,650,000 |
| <u>Common staff costs.</u> | | 350,000 |

The total reduction of \$2 million which the Secretary-General expects to achieve on the above Headquarters items would be realized in three stages: (a) 1955 budget: \$900,000; (b) 1956 budget: \$750,000; (c) 1957 budget: \$350,000.

11. These estimates, and more particularly those covering the years 1956 and 1957, are of a purely tentative character. The Secretary-General suggests that it would be prudent, for the reasons stated in paragraph 17 of his report, not to regard the conclusions on which he bases the estimates "in too rigid a manner" either as regards detailed organization or possible target establishment. This point is also brought out in the Survey Group's report, which in numerous passages refers to the possibility of further adjustments beyond those recommended for the target period. Two examples may be cited: in the case of the Department of Public Information the Survey Group, though limiting itself to such recommendations as can be carried out within a relatively short period, refers also (in paragraph 2 of section XIII of its report) to broader considerations of policy not wholly within its competence which may lead over a span of years to a more extensive adjustment in information activities. The second example concerns the Department of Conference Services, the volume of whose work as a servicing department will be partly determined by the nature and scope of substantive programmes and by the efficacy of the additional measures contemplated (as in Economic and Social Council resolution 557 A (XVIII)) for the control of documentation. The net effect on the Department's workload cannot at this stage be assessed. Depending, however, on actual experience and on the factors mentioned above, further reductions beyond those already proposed by the Secretary-General may reasonably be expected in the budgets for 1956 and subsequent years.

12. The question of the appropriate personnel policy to be followed in the process of reorganization, to which reference has been made in paragraph 9 above, presents special difficulty. The position taken by the Secretary-General was first stated in a report^{3/} considered by the Fifth Committee at its 427th to 429th meetings held

^{3/} See Official Records of the General Assembly, Eighth Session, Annexes, agenda item 48, document A/2554, paragraph 28.

on 8 and 9 December 1953:

"The abolition of posts involved in the process of reorganization and review need not affect the existing staff to any important extent".

Subsequently, in his Foreword to the 1955 budget estimates^{4/} the Secretary-General stated:

"I have informed the staff at Headquarters that, as far as the overwhelming majority is concerned - and this applies especially to members below the senior level - the necessary adjustments should be attainable through the normal turnover of staff..."

Finally, the Secretary-General reaffirms this position, in virtually identical terms, in paragraph 20 of his latest report (A/2731), while in paragraph 27 he observes that he would not recommend to the General Assembly "a more severe approach in resolving the matter of personnel policy.... Any speeding up of the reorganization programme to reach the target establishments for departments with the minimum possible delay would inevitably occasion an approach to the personnel policy issue different from that which I recommend, that is, that the adjustments in vacancies should be attainable in the main through normal turnover of staff. Of course, a budget saving could be realized earlier through specific termination action. It would be a non-recurring saving, however, and would be offset to the extent that the action taken would necessitate the payment of sizeable indemnities under the Staff Regulations."

13. There is force in these arguments, to which the Advisory Committee gives due weight, recognizing that responsibility should largely be left to the Secretary-General in a matter so closely related to his function as the chief administrative officer of the United Nations. It is thus with reserve that the Committee suggests that some acceleration in the proposed policy may merit consideration, not on financial grounds alone, but also as a stimulus to increased efficiency, since the Committee feels some concern lest the carrying out of the projected reductions over a prolonged period should have a depressing effect on staff morale and on the efficiency of the Organization as a whole. Should the General Assembly agree with

^{4/} Ibid., Ninth Session, Supplement No. 5, document A/2647.

this suggestion, the Advisory Committee would recommend the necessary supplementary provision for the payment of such special indemnities as may be required.

14. In making these suggestions the Advisory Committee takes note of the fact that the number of approximately 284 posts to be eliminated over the target period includes some 160 posts at present vacant or expected to fall vacant by the end of 1954. Therefore, even allowing for a limited staff recruitment during 1955, the number of existing staff members likely to be affected by a policy of accelerated termination would be relatively small. In the Committee's opinion, such a policy, applied with a strict regard to the criterion of personal efficiency, might be followed without detriment to the work of the Organization or hardship to the staff. It appears indeed consistent with the "closely controlled policy of inter-departmental staff transfers" as advocated by the Secretary-General (A/2731, paragraph 20), and which implies, in the Committee's understanding, that, subject to efficiency and the possession of the necessary qualifications, the holder of a post which is found redundant on a re-grouping of services or functions will be given full consideration for alternative employment in other areas of the Secretariat.

15. The Secretary-General refers also to certain recruitment and promotion policies which would move "in the direction of geographical equilibrium". The Advisory Committee interprets the term "equilibrium" in the sense intended in the Charter, which speaks in Article 101, paragraph 3, of "the highest standards of efficiency, competence, and integrity" as constituting the paramount consideration in the employment of staff, and which then goes on to refer to "the importance of recruiting the staff on as wide a geographical basis as possible".

16. Under the Secretary-General's proposals (A/2731), the basic departmental structure as adopted by the General Assembly during the first part of its first session (resolution 13 (I) of 13 February 1946) is maintained with the following exceptions: the two Departments of Economic Affairs and Social Affairs are amalgamated in a single department; the Department of Conference and General Services is divided into two separate units (Department of Conference Services; Office of General Services); and the Legal Department and the Department of Administrative and Financial Services are transformed into staff offices of the Secretary-General (Office of Legal Affairs; Office of the Controller; Office of Personnel).

17. The Secretary-General, during November 1953, tentatively proposed (A/2554, paragraphs 21 and 22) the institution in each department of a single supervisory level of Under-Secretary combining the two highest post levels under the Secretary-General - Assistant Secretary-General and Principal Director. The Secretary-General also suggested that "in the light of experience, it may be found necessary in exceptional cases, for example in the new Department of Economic and Social Affairs, to give Under-Secretaries the assistance of Deputy Under-Secretaries" (A/2554, paragraph 24).

18. The Secretary-General's definitive proposals (A/2731, paragraphs 13 and 14) are the following: the single top echelon is to comprise (a) Under-Secretaries, with or without departments; (b) Heads of Offices (Controller; Legal Counsel; Director of Personnel; Director of General Services); and (c) Deputy Under-Secretaries, who under "a suitable division of administrative responsibilities" will be "not subordinate to, but co-ordinate with" the Under-Secretaries concerned.

19. To sum up, under the scheme of organization now proposed by the Secretary-General, instead of eight authorized posts of Assistant Secretary-General (of which five are at present filled) and eleven authorized posts of Principal Director (of which ten are at present filled) - or a total of fifteen filled posts as hitherto provided - there will be sixteen posts at the top supervisory level, comprising seven Under-Secretaries, five Heads of Offices and four^{5/} Deputy Under-Secretaries, all having the same status. The Secretary-General has stated his intention of filling only fifteen of these posts for the time being. The Advisory Committee was informed that, in putting forward this proposal, the Secretary-General has the object not only of providing for a wider range of direct contact between himself and his senior officers but also, and more especially, of developing among the senior staff a greater flexibility in dealing with the tasks falling upon the Secretariat.

^{5/} This figure is exclusive of the post (with equivalent responsibilities) proposed by the Secretary-General for TAA, which has not yet been reviewed.

20. While the Advisory Committee notes the advantages which the Secretary-General believes will be derived from such an arrangement, particularly during the period when the reorganization is being carried out, it feels some concern about the long-term effect of the continuation in the Secretariat of so large a proportion of posts carrying the highest rank. It is true, of course, that in relation to the over-all savings which the Secretary-General has already achieved or proposed, the extra cost involved in these posts is relatively small. But, in the Committee's view, the continuation of so large a number of posts at the top supervisory level may offset some of the benefits already obtained from the reorganization and prejudice the good name of the Organization.

21. In particular, the Advisory Committee finds it difficult to see the justification for assimilating the status of Deputies to the Under-Secretaries to that of the highest level. The Committee considers, on the contrary, that the scope of responsibility exercised by a Deputy Under-Secretary (in the exceptional cases where such a post is authorized) must necessarily be narrower than that assumed by the officer in charge of the department; by the same token, his status should be subordinate.

22. From the purely administrative standpoint, the Advisory Committee is of the opinion that the special position of Deputy to the Under-Secretary cannot be justified for departments of the Secretariat. It is suggested that normally one of the Directors of divisions or bureaus or another Under-Secretary should deputize for the Under-Secretary in the event of his absence or incapacity. Nevertheless, the Committee recognizes that, in the initial stages of the reorganization of the Secretariat, certain exceptional arrangements may be needed in order to ease the transition from the original to the new staffing pattern. Accordingly, while not favouring the creation of a new echelon between the departmental head and the divisional directors, the Committee would not oppose the establishment, during a provisional period of adjustment of a maximum of two posts of Deputy Under-Secretary.

23. The Secretary-General's report indicates that the closest attention was paid by the Survey Group to the work of the Secretariat in the economic and social fields. The Advisory Committee has therefore endeavoured in the time available to consider and comment on a few among the major points of importance which arise out of the discussions and recommendations of the Economic and Social Council, the

afore-mentioned note by the Secretary-General (E/2598), and the two reports now under review. Necessarily, however, the general reservation referred to in paragraph 3 above applies also to the comments that follow.

24. By resolution 557 A (XVIII) of 5 August 1954 the Economic and Social Council took action of cardinal importance to the economic and social work of the United Nations. In addition to document E/2598, the Council had before it a memorandum by the Secretary-General on the subject of documentation (E/2542). In the text of the resolution the Council, after "recognizing the necessity for the control and limitation of documents, as well as for making a reasonable reduction in the volume of individual documents", endorsed the Secretary-General's approach to the problem of the concentration of effort and resources and expressed its general approval of the suggestions relating to the priorities and programmes set forth in sections II to V inclusive of the Secretary-General's note (E/2598). Paragraph 4 of the resolution reads:

"[The Economic and Social Council]

Invites the Secretary-General, taking into account the discussions in the Council:

- (a) To take such action as is appropriate to put his suggestions into effect;
- (b) To submit to the commissions, for their consideration, his plans regarding publications and studies and, in this connexion, to call their attention to General Assembly resolution 789 (VIII) concerning the control and limitation of documents;
- (c) Pending consideration by the commissions and any further action by the Council, to proceed with his plans in accordance with sub-paragraph (a) above;
- (d) To pursue his review of the substantive work programme of the Secretariat in the economic and social fields and to furnish further reports to the Council."

The Secretary-General accordingly intends, subject to the approval of the General Assembly, to take action in the sense of the above resolution. It may be noted that while the Council envisages a process of consultation between the Secretary-General and its commissions, this is not laid down as a condition precedent to action on the plans under reference. Any objection by a commission

of the Council to those plans would have to take the form of a positive, contrary proposal to be considered by the Council itself. In the Advisory Committee's view, this is a salutary and indispensable provision if confusion is to be obviated and the volume of documentation reduced; it serves also to ensure that modifications desired by a particular commission shall be reconciled, through the process of consideration in Council and Assembly, with the general scheme of re-organization.

25. There are indications both in the Secretary-General's report and in that of the Survey Group that economies beyond those actually outlined may be achieved in the course of the review of the work and activities of the Secretariat. The Advisory Committee welcomes these indications and understands that such additional economies may also result from the above recommendations of the Economic and Social Council.

26. In a statement made to the Fifth Committee at its 427th meeting on 8 December 1953,^{5/} the Secretary-General observed that his proposals^{6/} for the organization of the Secretariat, as outlined at that time, called not for approval but merely for preliminary consideration and comment, and that the final decision would have to be taken on the basis of his budget proposals for 1955. Consistently with this position, the Secretary-General points out in his latest report (A/2731, paragraph 10) that, as regards the proposed merger in a unified department of the Departments of Economic Affairs and Social Affairs, he has refrained from making "a serious **change** of this type without the benefit of the General Assembly's further understanding of my intentions". As regards the possible amalgamation of TAA with the single Department of Economic and Social Affairs, the Secretary-General, while considering that such a measure should be the normal arrangement, feels that there continues on balance to be an advantage in maintaining TAA for the time being as a separate entity. On this latter point,

^{5/} See Official Records of the General Assembly, Eighth Session, Fifth Committee, 427th meeting, paragraph 46.

^{6/} Ibid., Annexes, agenda item 48, document A/2554.

the Committee has previously suggested that the continued separation of TAA from the unified substantive department should be regarded as a provisional measure, to be reviewed within two years' time.^{7/} The Secretary-General's proposal accords therefore with that suggestion, and the Committee further notes with interest that, under the plan of organization, full responsibility will rest with the Department of Economic and Social Affairs for substantive and advisory functions which TAA may require in support of particular economic and social projects, and that this arrangement will ensure that essential substantive support for technical assistance operations is provided without the risk of a duplication of functions.

27. The Secretary-General proposes the transfer to Geneva of the Division of Narcotic Drugs and the major part of the Transport and Communications Division. Both these measures would give rise to certain questions of organization, but since the latter transfer would probably not be effected until 1956 (thus allowing time for further study in conjunction with the review of the European Office, as well as during the examination of the 1956 estimates), the Advisory Committee has given closer attention to the proposal relating to the Narcotics Division.

28. The Division would remain a part of the Department of Economic and Social Affairs and report on substantive matters directly to Headquarters, to the Office of the Under-Secretary. It seems therefore to the Committee that an indication is needed of the volume of work that would thereby fall on the Department, and specifically whether it would be found necessary to assign staff to the Office of the Under-Secretary for the sole purpose of reviewing reports submitted by the Division from Geneva and giving policy guidance. The Secretary-General has stated (E/2598, paragraph 26) that a gain in efficiency and an economy may be anticipated through the location of the Division in the same building as the Permanent Central Opium Board and the Drug Supervisory Body. Apart from the specific items of possible economy to which the Survey Group refers in section X, paragraph 82, of its report, the Advisory Committee presumes that close collaboration with the Central Board and Supervisory Body would be reflected in staffing reductions beyond those resulting from the proposed re-grouping of functions within the Division, which is not, in the Committee's understanding,

^{7/} See Official Records of the General Assembly, Eighth Session, Annexes, agenda item 48, document A/2606, paragraph 11.

related to its geographical situation. To this point (which may also have a bearing on the staffing of the joint secretariat of the Central Board and the Supervisory Body) the Secretary-General may wish to give consideration when reviewing the organization of the European Office.

29. Two related matters not touched upon in the Survey Group's report seem worthy of consideration: first, with the transference of the Narcotics Division to Geneva, it seems reasonable to suggest that, in the interest of economy in staff travel, the Commission on Narcotic Drugs should normally meet at Geneva and that, if this is done, the annual session should be regarded as the single session of a functional commission of the Council contemplated for Geneva under the terms of paragraph 1 (b) of General Assembly resolution 694 (VII) on the programme of conferences. Secondly, the Advisory Committee understands that laboratory facilities for the testing of drugs are at present provided free of charge by the United States Government. Therefore, while it might be necessary, even if the Division remained at Headquarters, to consider at a future date the provision of such facilities, the transference of the Division to Geneva will raise an immediate question of cost, unless laboratory facilities are similarly furnished without charge by the Swiss authorities.

30. The Secretary-General has reached the conclusion that the major responsibilities of the Secretariat, other than those related to economic development, in the field of transport and communications should also be transferred to Geneva. Pending, however, a careful review of the situation at Geneva as well as at Headquarters, no firm decision is possible as to the precise date by which the Transport and Communications Division should be transferred. Such a review is planned for early in 1955, and the results will doubtless be reflected in the Secretary-General's 1956 estimates. The Advisory Committee therefore confines its comments at this stage to the following points:

(a) A complete merger of the activities of the Transport Division of the secretariat of the Economic Commission for Europe with those of the Division transferred from Headquarters is not contemplated, although the Survey Group proposes (section X, paragraph 58) "close co-ordination and even a large measure of actual integration so far as the deployment and utilization of staff are concerned". The Committee does not desire so much

to question the projected arrangements (under which staff reductions would be achieved in the ECE secretariat as well as in the transferred Division) as to draw attention to the administrative difficulties that may arise out of the division of responsibilities: a single director would be in charge of both the "Headquarters" and regional operations; in the case of the former activities the director would report directly to Headquarters and, as regards the regional operations, indirectly through the Executive Secretary of ECE;

(b) In view of the fact that work in the transport field continues to be performed in the Economic Commissions for Latin America and for Asia and the Far East, the possible repercussions of the transfer on the work and staffing of the secretariats of those Commissions are a matter of some importance, which will doubtless receive attention during the second stage of the review;

(c) In section X, paragraph 60, of its report, the Survey Group observes that, irrespective of the location of the Division, "there would appear to be a strong indication that the Division as it is now constituted is overstaffed and that the target... establishment... might well envisage an appreciable saving of personnel".

* * * * *

31. Comment has been offered in the foregoing paragraphs only on points of major importance with which the Secretary-General's report deals or which arise out of that report. The Advisory Committee again emphasizes that, in view of the circumstances mentioned in paragraph 3 above, it has not attempted an exhaustive study or appraisal of the recommendations made by the Survey Group, on whose report it has relied principally for background information or detailed explanation in considering the proposals which the Secretary-General presents in his formal submission to the General Assembly.

32. Pending the receipt of the separate report to be submitted by the Secretary-General, the Advisory Committee reserves its position on the necessary amendments to the Staff Regulations, which amendments will deal, among other things, with the salaries and related allowances of the top supervisory level, a matter to which the Committee has referred in its first report to the ninth session of the General Assembly (A/2688, paragraphs 22 to 28).

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33. The annex to the present report shows, by each level, the number of posts tentatively estimated by the Secretary-General as a target establishment at Headquarters, together with the numbers respectively authorized for 1954 and requested for 1955. It will be seen that the reductions contemplated comprise the following:

| <u>Category</u> | Reductions by comparison with 1954 | |
|-------------------------------------|--|---------------|
| | <u>1955</u> | <u>Target</u> |
| Principal Officer and higher levels | 2 | 3 |
| Professional | 68 | 133 |
| General Service | 91 | 148 |
| Total | <u>161</u> | |
| Cumulative total | | 284 |

ANNEX

ESTABLISHED POSTS AT HEADQUARTERS
(exclusive of the Technical Assistance Administration)
as tentatively proposed by the Secretary-General

| | <u>Total by post level</u> | | | <u>Target figures, decrease by comparison with 1954</u> | |
|---|----------------------------|--------------|----------------------------|---|-----|
| | <u>1954</u> | <u>1955</u> | <u>Target^{a/}</u> | | |
| Assistant Secretary-General | 8 | - | -) | | |
| Under-Secretary | - | 15 | 16) | -3 | |
| Principal Director | 11 | - | -) | | |
| Director | 20 | 22 | 21 | (+1) | D-2 |
| Principal Officer | 38 | 38 | 37 | -1 | D-1 |
| <u>Professional</u> | | | | | |
| Senior Officer | 121 | 119 | 106 | -15 | P-5 |
| First Officer | 314 | 301 | 289 | -25 | P-4 |
| Second Officer | 479 | 465 | 452 | -27 | P-3 |
| Associate Officer | 206 | 185 | 165 | -41 | P-2 |
| Assistant Officer | <u>107</u> | <u>89</u> | <u>82</u> | -25 | P-1 |
| Total for Professional and higher categories | 1,304 | 1,234 | 1,168 | | |
| <u>General Service</u> | | | | | |
| Principal | 134 | 139 | 118 | -16 | G-5 |
| Senior | 345 | 338 | 335 | -10 | G-4 |
| Intermediate | 744 | 755 | 732 | -12 | G-3 |
| Junior | 299 | 203 | 193 | -106 | G-2 |
| Messenger | <u>39</u> | <u>35</u> | <u>35</u> | -4 | G-1 |
| Total for General Service category | <u>1,561</u> | <u>1,470</u> | <u>1,413</u> | | |
| Grand Total | 2,865 | 2,704 | 2,581 | -284 | |

^{a/} See paragraphs 8 and 9 and 12 to 14 of the present report.