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Implementation of the new common system compensation package in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the note by the Secretary-General on the implementation of the new common system compensation package in the United Nations Secretariat ([A/70/896](#)). During its consideration of the note, the Advisory Committee met with representatives of the Secretary-General who provided additional information and clarification, concluding with written responses received on 10 June 2016.

2. The Advisory Committee recalls that the recommendations of the International Civil Service Commission emanating from its review of the common system compensation package for staff in the Professional and higher categories were presented in part two of its report for 2015 ([A/70/30](#)). The main changes proposed related to: (a) a unified salary scale structure and recognition of dependants; (b) step periodicity and other incentives; (c) education grant; (d) special education grant; (e) hardship allowance; (f) additional hardship allowance/non-family service allowance; (g) mobility allowance; (h) relocation-related elements; (i) accelerated home leave travel; (j) repatriation grant; (k) post adjustment; and (l) rental subsidy thresholds. The Commission also proposed transitional measures for existing staff in



relation to changes proposed under the unified scale structure,¹ the mobility allowance² and the relocation- and assignment-related elements.³ In his statement on the administrative and financial implications of the decisions and recommendations contained in the report of the Commission, submitted in accordance with rule 153 of the rules of procedure of the General Assembly (A/C.5/70/3), the Secretary-General proposed the full implementation of the package over a six-year period and provided information on the financial impact of the proposed changes on the programme budget for the biennium 2016-2017 and the budgets of peacekeeping operations for the period from 1 July 2016 to 30 June 2017, as well as their estimated impact in the sixth year of implementation, after the phasing-out of the transitional measures proposed by the Commission. The Advisory Committee took note of those financial implications in its related report (A/70/7/Add.4).

3. In its resolution 70/244, the General Assembly decided that the changes to the compensation package should come into force on 1 July 2016, with the following exceptions: (a) the proposed unified base/floor salary scale structure, as recommended by the Commission, should come into force on 1 January 2017; and (b) the changes to the education grant should come into force as of the school year in progress on 1 January 2018. The Assembly also decided that the mandatory age of separation for staff recruited before 1 January 2014 should be raised by the organizations of the United Nations common system to 65 years, at the latest by 1 January 2018, taking into account the acquired rights of staff.

4. In his note (A/70/896), the Secretary-General states that the Secretariat is facing technical and operational constraints that will cause unavoidable delays in implementing some of the elements of the new compensation package. He indicates that the constraints are related mostly to the required technical adjustments of the enterprise resource planning system, Umoja, and the estimated delivery dates of the software changes by the vendor, SAP. According to the Secretary-General, the software changes will be delivered too close to the mandated effective dates to provide sufficient lead time to carry out the required technical activities and tests related to the implementation of the elements to be completed by 1 July 2016 and 1 January 2017 (*ibid.*, para. 6), and there will therefore be a need for retroactive actions unless the mandated effective dates are changed. The Secretary-General provides further details about the challenges related to the performance of the

¹ Staff members with no dependent spouse but with a dependent child currently paid at the dependency salary rate would not be eligible for a spouse allowance under the proposed system but would receive, in lieu thereof, a children's allowance (currently \$2,929 per annum) in respect of their first dependent child, and could therefore experience significant reductions in salary under the proposed system. For such staff members, the Commission proposed a transitional allowance equivalent to 6 per cent of net remuneration to be paid in respect of the dependent child upon the implementation of the proposed salary scale, which would be reduced by one percentage point every 12 months thereafter until the amount of the allowance became equal to or lower than the child allowance, from which point the child allowance would be payable in lieu of the transitional allowance.

² The Commission proposed that staff who move before the implementation date continue to receive the current amounts for the mobility allowance for up to five years at the same duty station or until they move to a different duty station.

³ It is proposed that staff who move before the implementation date and opt for the "non-removal of household goods" option (partial removal) continue to receive the non-removal allowance for up to five years of service at the same duty station, or until such time that they move to a different duty station.

retroactive actions and states that, given the size of the Organization and the magnitude and complexity of the changes involved, it will not be operationally possible for the Secretariat to perform the required retroactivity actions. The Secretary-General therefore proposes that the mandated effective dates for implementation be aligned with the actual implementation dates, as follows:

(a) 1 November 2016 (instead of 1 July 2016) for the introduction of the new mobility incentive and the discontinuation of the non-removal element, reflecting a four-month delay;

(b) 1 September 2017 (instead of 1 January 2017) for the implementation of the proposed unified base/floor salary scale structure, the new step increments periodicity, the discontinuation of the accelerated step increments and the related new allowances (i.e., the dependent spouse and the single-parent allowances), reflecting an eight-month delay.

The remaining changes would be implemented in accordance with the timetable decided upon by the General Assembly in its resolution 70/244.

5. A summary of the proposed operational implementation of the new compensation package is provided in the annex to the note by the Secretary-General. The Advisory Committee requested further explanations and clarifications regarding the Secretary-General's proposals for delaying the full implementation of resolution 70/244, which are discussed in the paragraphs below.

II. Observations and recommendations

Implementation of changes to the enterprise resource planning system

6. With reference to paragraph 4 of the note by the Secretary-General, the Advisory Committee requested further clarification regarding the timeline for the analysis and planning of the changes required for the implementation of the various elements of the comprehensive compensation package. The Committee was informed that, in general, the Secretariat endeavoured to analyse the impact of draft resolutions as soon as their texts became available. However, given the scope, scale and complexity of the changes, it had been very difficult to complete a thorough technical analysis of the impact of the proposed changes until the final text of the General Assembly resolution had been adopted and without prior consultation with the software vendor, SAP. It had therefore not been possible to provide definite information on the actual technical and operational feasibility of meeting the implementation dates considered at the seventieth session. The Committee was also informed that a written answer provided by the Secretariat during the deliberations of the Fifth Committee in November 2015 referred specifically to the replacement of the mobility allowance with the new mobility incentive as one of the elements that were subject to the determination of whether any enhancements were required for Umoja.

7. The Committee was further informed that, in accordance with General Assembly mandates on the implementation of Umoja, the Secretariat had avoided customization and kept to the standard SAP software, adapting it only through SAP-approved methodologies. The SAP software licence maintenance fees covered the work required to introduce, as part of the standard software for the United Nations common system, the statutory changes to the enterprise resource planning system

software mandated by the governing bodies at no additional costs to the organizations. The Secretariat was therefore dependent upon SAP for the required technical adjustments to its enterprise resource planning system.

8. **The Advisory Committee welcomes the approach taken to maintaining a standard version of the enterprise resource planning software for the United Nations common system. The Committee is of the view that efforts should continue to be made to explore all possibilities with regard to accelerating the delivery of the remaining software changes, and expects the Secretary-General to work closely with the software vendor towards this end.** Upon enquiry, the Committee was provided with a detailed timeline of events and the actions taken by the Secretariat since the adoption of resolution 70/244 by the General Assembly on 23 December 2015. The timeline shows that: (a) in January and February 2016, the Secretariat conducted regular meetings with a working group of international organizations that use SAP; held workshops with SAP, the United Nations Children's Fund and the World Food Programme to develop technical specifications for the changes to be made to the software; obtained clearance with regard to the specifications from all the United Nations organizations using SAP; and submitted detailed specifications to SAP on 29 February 2016; (b) in March 2016, the Secretariat conducted detailed design workshops and consultations with SAP and other affected organizations for clarification of the specifications and requirements; and (c) the delivery timeline for all three implementation phases was received from SAP on 30 March 2016. In parallel, the amendments to the Staff Regulations were reviewed and cleared by the Office of Legal Affairs and adopted by the Assembly in its resolution 70/256.

9. **While recognizing the complexity of the changes emanating from the review of the compensation package, and notwithstanding the decisions taken by the General Assembly in its resolution 70/244, the Advisory Committee considers that further efforts could have been made by the Secretariat, following the issuance of the report of the International Civil Service Commission for the year 2015 (A/70/30), to proactively anticipate and assess, in concert with all other relevant actors, the possible impact and extent of the changes to the enterprise resource planning system that might be required and to inform the Assembly about the challenges and potential time frames for the implementation of the compensation package in the statement submitted by the Secretary-General on the administrative and financial implications of the decisions and recommendations contained in the report of the Commission for the year 2015 (A/C.5/70/3).**

10. In paragraph 6 of his note, the Secretary-General provides details regarding the activities to be carried out by the Secretariat prior to deployment once the software changes have been delivered by SAP. These include: installation of the software changes, technical verification, technical analysis, adjustments to reports and forms, preliminary technical testing, data validation, test scenarios, preparation of training materials and delivery of training. As indicated in the annex to the note, a four-and-a-half-month period would elapse between the dates of the delivery (15 June 2016) and the deployment (1 November 2016) of the SAP solution for the mobility incentive and the discontinuation of accelerated within-grade step increments, and a 9- to 10-month period would elapse between the dates of the delivery (31 October and 30 November 2016) and the deployment (1 September 2017) of the unified salary scale and other elements of the compensation package.

The Secretary-General states that SAP recommends a six-month period for comprehensive tests to ensure that the system changes are deployed successfully, and it is not clear to the Committee why a 9- to 10-month period is proposed by the Secretariat for the installation, testing, training and deployment of the software changes related to the unified salary scale. **The Advisory Committee is of the view that further efforts should be made to optimize the timetable for the predeployment activities, including the execution of certain activities in parallel, so as to reduce, to the extent possible, the 9- to 10-month time period between the delivery and the deployment of the software changes for the unified salary scale.**

Retroactive processing of changes to the enterprise resource planning system

11. The Advisory Committee requested further information about the possible alternatives for the implementation of the new compensation package in line with the effective dates mandated by the General Assembly in its resolution 70/244. The Committee was informed that the alternatives were either: (a) to manually process payroll for more than 16,515 staff members worldwide during the eight-month delay period between 1 January and 1 September 2016; or (b) to continue to process payroll for the staff population (16,515) in accordance with the current system and to implement the changes retroactively once the enterprise resource planning system was ready. The Committee was informed that both alternatives posed a number of problems: the first would be simply impossible to implement owing to the size of the Organization, the number of staff members affected and the volume of work involved, and also given the complexity of the United Nations common system compensation package; and the second, involving retroactivity, as indicated in paragraph 8 of the note by the Secretary-General, would also be practically impossible to implement, given the number of staff members affected. It would require a significant amount of additional human and financial resources, which the Secretariat did not currently have, and present a high risk of inaccuracies.

12. The Advisory Committee requested further clarification regarding the difficulties anticipated in the application of retroactive actions relating to the elements of the software package for which the software changes would not be implemented on the mandated effective dates, namely: (a) the mobility incentive and the discontinuation of the non-removal element for which retroactive action would be required for a four-month period from 1 July to 1 November 2016; and (b) the unified base/floor salary scale structure and other changes, which would have to be processed retroactively for an eight-month period from 1 January to 31 August 2017.

13. The Advisory Committee was informed that if the mandated effective dates were not changed, payments to staff would be made on the basis of the current rules until the implementation of the changes in November 2016 and September 2017, with automatic inclusion of all retroactive changes in salary payments or recoveries for the period from July to October 2016 in the pay slips issued in November 2016, and for the period from January to August 2017 in the pay slips issued in September 2017. According to the Secretary-General, a significant additional workload is expected in the first few months after the implementation of the new code, to address the following situations:

(a) For staff members who have separated from the Organization between the two dates and are owed retroactive entitlements, the separation would need to be reprocessed, and if the retroactivity includes a change of step (related to 2017 changes), reprocessing would also be required for the United Nations Joint Staff Pension Fund to amend the benefits established on the basis of the prior information;

(b) For staff members who have separated from the Organization between the two dates and have been overpaid on the basis of the prior rules, the separation would need to be reprocessed, a receivable would be generated and funds would need to be recovered or written off. If the retroactivity includes a change of step, reprocessing would also be required for the Pension Fund to amend the benefits established on the basis of the prior information;

(c) For staff members who have remained active as of both dates and are owed retroactive entitlements, any retroactive payments would be automatically included;

(d) For staff members who have remained active as of both dates and have been overpaid, retroactive deductions would be automatically included in the first pay slip issued after the implementation of the new solution;

(e) For staff members who have joined the Organization between the two dates and have been overpaid, retroactive deductions would be automatically included in the first pay slip issued after the implementation of the new code.

14. While noting the above-mentioned difficulties anticipated by the Secretariat, the Advisory Committee notes that many of the retroactive actions would be performed automatically. The Committee is of the view that the testing period should result in a robust solution which can also provide details on the elements underlying the automatic adjustments made, and limit thereby the number of requests made by staff for justification and explanation. Accordingly, the Committee expects that every effort will be made to ensure that a well-tested solution is deployed, along with any other relevant organizational and technical measures that can be taken to improve transparency and reduce requests for clarification.

15. Upon enquiry, the Advisory Committee was informed that the estimated resource requirements related to the application of the retroactive actions would be based on the length of the delay and the number of staff members affected. The requirements for the 2017 retroactive actions were expected to be significantly higher than those for the 2016 actions because of the longer period (eight instead of four months) between the mandated effective date and the implementation date of the software changes, as well as the higher number of staff members directly (16,515) or indirectly (41,996) affected, as well as the impact on the processing of separations and on reporting to the Pension Fund.

16. The Advisory Committee was also informed that the additional work arising from the application of retroactivity would fall on: (a) the human resources management teams at Headquarters, offices away from Headquarters, regional commissions and field missions; (b) the payroll teams at Headquarters, offices away from Headquarters and regional commissions; and (c) the Umoja team. The additional resource requirements were estimated as follows: (a) an additional 2,735 days of work at a cost of \$848,800 for the human resources practitioner community;

(b) an additional 2,070 to 3,880 days of work at a cost of \$642,400 to \$1,204,100 for the payroll community; and (c) for the Umoja team, an additional 777 to 1,420 days of work by external expert consultants at a cost of \$1,165,500 to \$2,130,000.

United Nations common system considerations

17. In paragraph 20 of his note, the Secretary-General indicates that the organizations of the United Nations common system that are governed by the Staff Regulations of the United Nations and Staff Rules⁴ would be directly affected by the Secretariat's delay and by any adjustment to the mandated implementation dates that are approved by the General Assembly, while other organizations of the United Nations common system that have their own regulations and rules would not. In response to its query as to the impact of a different approach with respect to the coherence of the common system, the Secretariat provided the Advisory Committee with a detailed answer from the International Civil Service Commission, which is contained in annex I to the present report. **The Advisory Committee notes the Commission's position that the implementation dates for the various elements of the revised compensation package should be synchronized among the organizations of the common system.** The full position of the Commission is provided in annex I.

18. Upon enquiry, the Advisory Committee was informed that all United Nations common system organizations using the SAP software were subject to the same dates as the Secretariat for the delivery of the software changes by SAP. Some of those organizations had indicated that, regardless of the readiness of their respective enterprise resource planning systems, they would be ready to implement all elements of the compensation package in accordance with the effective dates mandated by the General Assembly, owing to one or more of the following factors: (a) the size of the organization and the low number of staff affected, which would allow for manual or retroactive processing; (b) the organization had decided to develop an in-house temporary technical solution allowing for the implementation of some of the elements pending the delivery of the software changes by SAP, in particular those to be implemented on 1 July 2016; or (c) the organization had decided to modify its SAP software either by using additional internal resources or at additional cost by using external consultants or vendors.

Financial implications of the Secretary-General's proposal

19. With reference to paragraphs 18 and 19 of the note by the Secretary-General, the Advisory Committee, in response to its request, was provided with two tables showing a comparison of the financial implications of the implementation of the comprehensive compensation package based on the statement submitted by the Secretary-General (A/C.5/70/3), the provisions of General Assembly resolution 70/244 and the current proposals of the Secretary-General (see A/70/896) relating to: (a) the programme budget for the biennium 2016-2017; and (b) the peacekeeping budgets for the period from 1 July 2016 to 30 June 2017. The information provided is set out in annex II to the present report.

⁴ The United Nations Development Programme, the United Nations Children's Fund, the Office of the United Nations High Commissioner for Refugees, the United Nations Population Fund, the United Nations Office for Project Services and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).

20. Upon enquiry, the Advisory Committee was also provided with tables showing, for each year of the transition period, from 2016 to 2023, the financial implications of the implementation of each of the elements of the compensation package based on: (a) the timetable decided upon by the General Assembly in its resolution 70/244; and (b) the new timetable proposed by the Secretary-General in his note. The tables provided are contained in annex III to the present report.

21. The Advisory Committee was further provided with a table updating table 4 of the statement submitted by the Secretary-General (A/C.5/70/3) showing the total impact of the implementation of all the elements of the compensation system package in the sixth year of implementation without transitional measures on organizations of the United Nations common system and other participating organizations, taking into account the provisions of resolution 70/244 and the Secretary-General's proposed timetable. The information provided is set out in annex IV to the present report.

III. Conclusion and recommendation

22. The action to be taken by the General Assembly is set out in paragraph 21 of the note by the Secretary-General.

23. While recognizing the challenges faced by the Secretariat in the implementation of the new compensation package for staff in the Professional and higher categories, the Advisory Committee is not fully convinced by the arguments put forward by the Secretary-General in support of his position that it is operationally not possible to implement the new compensation package while maintaining the mandated effective dates. The Committee also stresses the importance of maintaining coherence among United Nations common system organizations.

24. The Advisory Committee is therefore not in a position to recommend the approval of the Secretary-General's proposals. It considers that there is scope for further exploring alternative options for implementing the changes to the compensation package such as maintaining the mandated effective dates with retroactivity and reducing the timeline for the delivery of the software changes by the vendor as well as the interval between the delivery of the software changes and their implementation so as to limit the number of required retroactive actions and ensure efficiency.

25. In view of the foregoing, the Advisory Committee trusts that, pending a decision by the General Assembly on his proposals, the Secretary-General will ensure that the implementation of the new compensation package is in full compliance with the mandated effective dates set out in Assembly resolution 70/244. The Committee also trusts that the Secretary-General will keep staff fully informed, including through the issuance of any further relevant administrative instructions.

26. The Advisory Committee also requests that, at the time of the consideration of the present report by the General Assembly, the Secretary-General provide the Assembly with a detailed update on the progress made towards the implementation of all the elements of the new compensation package, taking into account the Committee's observations and recommendations in the paragraphs above.

Annex I

Detailed answer from the International Civil Service Commission regarding the impact of the implementation of the new compensation package on the common system

The salary scale is the most important element of a harmonized common system compensation system, and a number of elements are linked to the salary scale. Therefore, serious issues would arise if one or more organizations of the common system would not be able to implement the unified base/floor salary scale structure concurrently with all other organizations. Some of the challenges that would be encountered in such a situation include the following:

(a) The Commission secretariat has embarked on the changes required to continue the operation of the post adjustment system upon the introduction of the unified salary scale. Such changes will affect the structure of the household expenditure questionnaire used in cost-of-living surveys, the processing of the data collected and the calculation of rental subsidy thresholds. The application of the new compensation package by different organizations at different points in time would lead to a situation in which the new survey system being developed would be applied concurrently with the old system to different staff members serving at the same duty station. This would be tantamount to the setting of two different post adjustment levels for the same duty station, which would indeed lead to some incoherence in the common system;

(b) Issues of equity stemming from staff members at the same grade and step in different organizations of the common system being paid different amounts for the following elements linked to the salary scale undercut the objective of the common system:

- (i) Separation payments (repatriation grant, termination indemnity, death grant);
- (ii) Rental subsidy amounts to staff members;
- (iii) The lump sum payment of one month of net remuneration upon relocation to a new duty station;
- (iv) Contributions by staff members towards medical insurance premiums;

(c) The continuation by one or more organizations with the current non-removal and mobility provisions would likewise raise issues of equity and undercut the objective of the common system;

(d) The underlying methodological basis used in the normal annual consolidations to the base/floor salary scales from post adjustment based on the comparator civil service are different for the unified salary scale (single official with no dependants) and the current scale (married official with no additional dependants);

(e) Specific changes to the margin methodology required with the implementation of a unified salary scale have been approved by the General Assembly. The calculation of a net remuneration margin on the basis of a situation in which some organizations implement the unified salary scale and others do not will pose methodological issues.

(f) In addition to those mentioned above, there are other practical implications such as for staff members who may be interested in moving between organizations of the common system; these could not be easily addressed.

The implementation dates of the various elements of the revised compensation system should be synchronized among the organizations of the common system. This is particularly important for the salary scale, which is the basic pillar of the common system. Otherwise, serious issues of equity and difficulties in implementation would arise. The selection of alternative implementation dates by some organizations should not place an undue burden on the other organizations, especially those whose governing bodies have already met and agreed on the time schedule as established by the decisions of the General Assembly. It is therefore important that all organizations agree on any revised implementation dates, at least the introduction of the new unified salary scale and related entitlements.

As requested by the General Assembly in paragraph 57 of its resolution 70/244, the Commission will report this year on the implementation of the new compensation package, after consultation with the organizations and staff.

Annex II

Comparison of the financial implications of the implementation of the comprehensive compensation package based on the statement submitted by the Secretary-General (A/C.5/70/3), the provisions of General Assembly resolution 70/244 and the proposals contained in the note by the Secretary-General (A/70/896)

Table 1
Programme budget for the biennium 2016-2017

(Thousands of United States dollars)

	<i>A/C.5/70/3</i>	<i>Resolution 70/244^a</i>		<i>A/70/896^b</i>	
	<i>Financial implications (a)</i>	<i>Financial implications (b)</i>	<i>(c)=(b)-(a)</i>	<i>Financial implications (d)</i>	<i>(e)=(d)-(b)</i>
Base salary scale; post adjustment; spouse allowance and child allowance; and single-parent allowance	1 570	1 570	—	530	(1 040)
Hardship allowance	740	740	—	740	—
Additional hardship allowance/non-family service allowance	210	210	—	210	—
Mobility allowance/incentive	130	180	50	150	(30)
Education grant/travel/special education grant	(3 080)	(2 630)	450	(2 630)	—
Accelerated home leave	(1 930)	(2 570)	(640)	(2 570)	—
Termination indemnity and death grant	(120)	(120)	—	(40)	80
Repatriation grant	(250)	(370)	(120)	(370)	—
Relocation-related elements	1 670	1 000	(670)	(600)	(1 600)
Total	(1 060)	(1 990)	(930)	(4 580)	(2 590)

Table 2
Peacekeeping budgets for the period from 1 July 2016 to 30 June 2017

(Thousands of United States dollars)

	<i>A/C.5/70/3</i>	<i>Resolution 70/244^a</i>		<i>A/70/896^b</i>	
	<i>Financial implications (a)</i>	<i>Financial implications (b)</i>	<i>(c)=(b)-(a)</i>	<i>Financial implications (d)</i>	<i>(e)=(d)-(b)</i>
Base salary scale; post adjustment; spouse allowance and child allowance; and single-parent allowance	570	570	—	—	(570)
Hardship allowance	2 940	2 940	—	2 940	—
Additional hardship allowance/non-family service allowance	870	870	—	870	—

	<i>A/C.5/70/3</i>	<i>Resolution 70/244^a</i>		<i>A/70/896^b</i>	
	<i>Financial implications (a)</i>	<i>Financial implications (b)</i>	<i>(c) = (b) - (a)</i>	<i>Financial implications (d)</i>	<i>(e) = (d) - (b)</i>
Mobility allowance/incentive	580	800	220	530	(270)
Education grant/travel/special education grant	—	—	—	—	—
Accelerated home leave	(5 790)	(10 240)	(4 450)	(10 240)	—
Termination indemnity and death grant	(40)	(40)	—	—	40
Repatriation grant	(90)	(180)	(90)	(180)	—
Relocation-related elements	1 000	680	(320)	(770)	(1 450)
Total	40	(4 600)	(4 640)	(6 850)	(2 250)

^a Takes into account the following provisions of General Assembly resolution 70/244, which have financial implications:

- (a) Mobility allowance and incentive: in paragraph 49 of the resolution, the Assembly decided to increase the mobility incentive by 25 per cent upon the fourth assignment of a staff member and by 50 per cent upon the seventh assignment;
- (b) Education grant: paragraph 28 of the resolution refers to table 5 in the report of the Commission. In its report, the Commission calculated the financial impact on the basis of table 4, which reflected a lower bracket;
- (c) Accelerated home leave: in paragraph 51 of the resolution, the Assembly decided to discontinue accelerated home leave, except at category D and E duty stations that do not fall under the rest and recuperation framework. In addition, the Assembly decided on an earlier implementation date of 1 July 2016 instead of 1 January 2017;
- (d) Repatriation grant: the Assembly decided on an earlier implementation date of 1 July 2016 instead of 1 January 2017;
- (e) Relocation-related elements: in paragraph 45 of the resolution, the Assembly decided to approve a lump-sum amount equivalent to one month of net base pay plus applicable post adjustment.

^b In his note (A/70/896), the Secretary-General proposes the following implementation dates:

- (a) Unified salary scale and single parent allowance to be effective 1 September 2017 instead of 1 January 2017, reflecting an eight-month delay;
- (b) Mobility allowance to be effective on 1 November 2016 instead of 1 July 2016, reflecting a four-month delay;
- (c) Non-removal element to be effective on 1 November 2016 instead of 1 July 2016, reflecting a four-month delay.

Annex III

Financial implications of the implementation of each of the elements of the compensation package during each year of the transition period, from 2016 to 2023, based on the timetable decided upon by the General Assembly in its resolution 70/244 and the new timetable proposed in the note by the Secretary-General (A/70/896)

Table 1

Financial implications of General Assembly resolution 70/244 for the programme budget and peacekeeping budgets, by year

(Thousands of United States dollars)

	<i>Implementation dates</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>
Base salary scale; post adjustment; spouse allowance and child allowance; and single-parent allowance	1 January 2017	–	2 710	740	(620)	(100)	(3 560)	(4 560)	(4 560)
Hardship allowance	1 July 2016	1 720	3 430	3 430	3 430	3 430	3 430	3 430	3 430
Additional hardship allowance/non-family service allowance	1 July 2016	510	1 010	1 010	1 010	1 010	1 010	1 010	1 010
Mobility allowance/incentive	1 July 2016	470	810	530	110	(870)	(1 610)	(1 610)	(1 610)
Education grant/travel/special education grant	School year in progress on 1 January 2018	–	(4 520)	(13 570)	(13 570)	(13 570)	(13 570)	(13 570)	(13 570)
Accelerated home leave	1 July 2016	(5 990)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)
Termination indemnity and death grant	1 January 2017	–	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Repatriation grant	1 July 2016	(210)	(430)	(430)	(430)	(430)	(430)	(430)	(430)
Relocation-related elements	1 July 2016	760	910	(660)	(2 760)	(6 390)	(8 750)	(8 750)	(8 750)
Total		(2 740)	(8 250)	(21 120)	(25 000)	(29 090)	(35 650)	(36 650)	(36 650)
Total, cumulative (sixth year of full implementation without transitional measures)									(195 150)

Table 2

Financial implications of the proposals contained in the note by the Secretary-General (A/70/896) for the programme budget and peacekeeping budgets, by year

(Thousands of United States dollars)

	<i>Implementation dates</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Base salary scale; post adjustment; spouse allowance and child allowance; and single-parent allowance	1 September 2017	—	900	2 050	290	(450)	(1 250)	(3 890)	(4 560)	(4 560)
Hardship allowance	1 July 2016	1 720	3 430	3 430	3 430	3 430	3 430	3 430	3 430	3 430
Additional hardship allowance/non-family service allowance	1 July 2016	510	1 010	1 010	1 010	1 010	1 010	1 010	1 010	1 010
Mobility allowance/incentive	1 November 2016	160	890	630	280	(380)	(1 610)	(1 610)	(1 610)	(1 610)
Education grant/travel/special education grant	School year in progress on 1 January 2018	—	(4 520)	(13 570)	(13 570)	(13 570)	(13 570)	(13 570)	(13 570)	(13 570)
Accelerated home leave	1 July 2016	(5 990)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)	(11 970)
Termination indemnity and death grant	1 September 2017	—	(140)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Repatriation grant	1 July 2016	(210)	(430)	(430)	(430)	(430)	(430)	(430)	(430)	(430)
Relocation-related elements	1 July 2016 (except non-removal element) 1 November 2016)	(2 580)	1 390	(100)	(1 910)	(4 820)	(8 750)	(8 750)	(8 750)	(8 750)
Total		(6 390)	(9 440)	(19 150)	(23 070)	(27 380)	(33 340)	(35 980)	(36 650)	(36 650)
Total, cumulative (sixth year of full implementation without transitional measures)										(191 400)

Annex IV

Total impact of the implementation of all the elements of the compensation system package in the sixth year of implementation without transitional measures on United Nations common system and other participating organizations, taking into account the provisions of General Assembly resolution 70/244 and the new timetable proposed in the note by the Secretary-General (A/70/896)

(Thousands of United States dollars)

	<i>Total impact on United Nations common system and other participating organizations</i>	<i>Share of the impact under the programme budgets of the United Nations</i>	<i>Share of the impact under the budgets of peacekeeping operations</i>	<i>Total share under the programme budgets and the budgets of the peacekeeping operations</i>
		(a)	(b)	(c)=(a)+(b)
Base salary scale; post adjustment; spouse allowance and child allowance; and single-parent allowance	(14 800)	(2 670)	(1 880)	(4 550)
Hardship allowance	8 000	490	2 940	3 430
Additional hardship allowance/non-family service allowance	1 700	140	870	1 010
Mobility allowance/incentive	(4 300)	(230)	(1 380)	(1 610)
Education grant/travel/special education grant	(28 500)	(7 850)	(5 690)	(13 540)
Accelerated home leave	(31 300)	(1 710)	(10 300)	(12 010)
Termination indemnity and death grant	(900)	(100)	(100)	(200)
Repatriation grant	(1 900)	(250)	(180)	(430)
Relocation-related elements	(20 000)	(5 080)	(3 670)	(8 750)
Total	(92 000)	(17 260)	(19 390)	(36 650)