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## REPORT OF THE UNITED NATIONS

### JOINT STAFF PENSION BOARD\*

#### Twentieth report of the Advisory Committee on Administrative and Budgetary Questions to the General Assembly at its nineteenth session

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Joint Staff Pension Board<sup>1/</sup> and more particularly the proposals in respect of which the Board is seeking the approval of the General Assembly. The Committee's comments and recommendations on these proposals are contained in document A/5819.
2. Of the proposed changes which are endorsed by the Advisory Committee, one alone has budgetary consequences for member organizations.
3. In paragraph 11 of document A/5819 it is explained that the adoption of the full gross basis for pensionable remuneration will involve increased contributions from 1 January 1965 amounting to rather more than \$2 million per annum, of which one-third will be borne by participants (approximately \$700,000), and two-thirds by member organizations (some \$1.4 million).
4. In document A/C.5/1020, the Secretary-General indicates that of the total of \$1.4 million to be borne by the member organizations, \$647,000 would be a charge to the United Nations. This figure will, however, be reduced to \$640,500 if the

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\* Item 76 of the provisional agenda.

<sup>1/</sup> Official Records of the General Assembly, Nineteenth Session, Supplement No. 8 (A/5808).

General Assembly approves the reductions recommended by the Advisory Committee under section 3 (Salaries and wages) of the 1965 budget estimates.<sup>2/</sup>

5. As the Advisory Committee has recommended in document A/5819 that the General Assembly approve, inter alia, the proposed move to full-gross salaries as the basis for pensionable remuneration, it now further recommends that the General Assembly approve an additional credit in the amount of \$640,500 for 1965, distributed among the relevant budget sections as follows:

	\$
Section 4. Common staff costs . . . . .	609,800
Section 19. United Nations Field Service . . . . .	10,500
Section 20. Office of the High Commissioner for Refugees . . . . .	16,000
Section 21. International Court of Justice . . . . .	4,200
	<u>640,500</u>

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<sup>2/</sup> Ibid., Supplement No. 7 (A/5807), paras. 123-167.