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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1988-1989\*

PART VII. COMMON SUPPORT SERVICES

Section 28B. Administration and management

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\* The programme budget as approved by the General Assembly will be issued in its entirety as Official Records of the General Assembly, Forty-second Session, Supplement No. 6 (A/42/6/Rev.1).

B. Office of Financial Services

TABLE 28B.1. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

DIRECT COSTS

(1) Regular budget

1986-1987 appropri- ation	Estimated additional requirements									
	Revaluation of 1986-1987 re- source base (at revised 1987 rates)		Resource growth (at revised 1987 rates)		Inflation in 1988 and 1989		Total increase		1988-1989 estimates	
	\$	%	\$	%	\$	%	\$	%	\$	%
16 709.7	(1 408.1)	(8.4)	21.7	0.1	698.7	4.1	(687.7)	(4.1)	16 022.0	

Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth					Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted		
15 301.6	21.7	-	-	21.7	0.1%	

TABLE 28B.1 (continued)

(2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
United Nations Joint Staff Pension Fund	11 760.0	12 965.0
Others	1 388.4	1 636.1
(ii) Extrabudgetary programmes	3 762.2	3 617.6
Total (a)	16 910.6	18 218.7
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	16 910.6	18 218.7
	Total, direct costs	34 240.7

TABLE 28B.2. ANALYSIS OF REVALUED 1986-1987 RESOURCE BASE  
(AT REVISED 1987 RATE)

(Thousands of United States dollars)

	(1)	(2)	(3)	(4)	Additional requirements			(8)	(9)	(10)	(11) + (9)
					Delayed impact of 1986-1987 growth	Recosting at revised 1987 rates	Other objects of expenditure				
1. Executive direction and management											
Office of the Controller	1 425.2	-	-	-	12.9	2.8	(122.8)	(107.1)	(107.1)	(107.1)	1 318.1
(a) Financial management and control	348.3	-	-	-	1.9	-	(27.6)	(25.7)	(25.7)	(25.7)	322.6
(b) Financial services relating to peace-keeping matters	161.2	-	-	-	(0.2)	-	(12.8)	(13.0)	(13.0)	(13.0)	148.2
(c) Investment management of the United Nations Joint Staff Pension Fund	-	-	-	-	-	-	-	-	-	-	-
(d) Programme planning, budgeting and monitoring	4 128.8	-	-	-	27.6	1.2	(386.7)	(357.9)	(357.9)	(357.9)	3 770.9
(e) Policy co-ordination	1 878.6	-	-	-	19.7	1.0	(155.5)	(134.8)	(134.8)	(134.8)	1 743.8
(f) Financial accounting and reporting activities	7 114.9	-	-	-	98.6	2.3	(752.3)	(651.4)	(651.4)	(651.4)	6 463.5
(g) Assessment of contributions and treasury services	1 652.7	2.2	-	-	18.2	1.5	(135.7)	(116.0)	(116.0)	(118.2)	1 534.5
Total	16 709.7	2.2	-	-	178.7	8.8	(1 593.4) a/	(1 405.9)	(1 408.1)	(1 408.1)	15 301.6

a/ Reflects the revised 1988-1989 vacancy rates.

TABLE 28B.3. REGULAR BUDGET, DIRECT COSTS: SUMMARY OF 1988-1989 REQUIREMENTS AND RATES OF REAL GROWTH, BY PROGRAMME (Thousands of United States dollars)

Programme	Estimated additional requirements					Rates of real growth 1988-1989 estimates %		
	Revaluation of 1986-1987 resource base (at revised 1987 rates)	Resource growth (at revised 1987 rates)	Inflation in 1988 and 1989	Total increase \$	%			
1. Executive direction and management								
Office of the Controller	1 425.2	(107.1)	(10.0)	58.7	(58.4)	(4.0)	1 366.8	(0.7)
(a) Financial management and control	348.3	(25.7)	-	14.6	(11.1)	(3.1)	337.2	-
(b) Financial services relating to peace-keeping matters	161.2	(13.0)	-	6.7	(6.3)	(3.9)	154.9	-
(c) Investment management of the United Nations Joint Staff Pension Fund	-	-	-	-	-	-	-	-
(d) Programme planning, budgeting and monitoring	4 128.8	(357.9)	27.4	173.5	(157.0)	(3.8)	3 971.8	0.7
(e) Policy co-ordination	1 878.6	(134.8)	(8.2)	79.5	(63.5)	(3.3)	1 815.1	(0.4)
(f) Financial accounting and reporting activities	7 114.9	(651.4)	18.8	296.5	(336.1)	(4.7)	6 778.8	0.2
(g) Assessment of contributions and treasury services	1 652.7	(118.2)	(6.3)	69.2	(55.3)	(3.3)	1 597.4	(0.4)
Total	16 709.7	(1 408.1)	21.7	698.7	(687.7)	(4.1)	16 022.0	0.1

TABLE 28B.4. REGULAR BUDGET, DIRECT COSTS: SUMMARY OF 1988-1989 REQUIREMENTS AND RATES OF REAL GROWTH, BY OBJECT OF EXPENDITURE

(Thousands of United States dollars)

Objects of expenditure	Estimated additional requirements						Rates of real growth %
	1986-1987 appropriation	Revaluation of 1986-1987 resource base (at revised 1987 rates)	Resource growth (at revised 1987 rates)	Inflation in 1988 and 1989	Total increase	1988-1989 estimates	
Established posts	11 943.4	(1 057.0)	-	506.2	(550.8)	11 392.6	-
General temporary assistance	40.4	0.6	-	1.8	2.4	42.8	-
Overtime	87.1	1.3	-	4.0	5.3	92.4	-
Representation allowances	10.8	-	-	-	-	10.8	-
Common staff costs	4 142.3	(357.7)	-	163.5	(194.2)	3 948.1	-
Official travel of staff	115.5	1.7	(15.2)	4.6	(8.9)	106.6	(13.0)
External printing and binding	80.3	1.2	-	3.7	4.9	85.2	-
Rental and maintenance of equipment	197.1	2.8	38.3	10.8	51.9	249.0	19.1
Communications	17.7	0.2	-	0.8	1.0	18.7	-
Hospitality	2.7	0.1	-	0.1	0.2	2.9	-
Furniture and equipment	13.5	(2.1)	-	0.5	(1.6)	11.9	-
Replacement of word-processing equipment	58.9	0.8	(1.4)	2.7	2.1	61.0	(2.3)
Total	16 709.7	(1 408.1)	21.7	698.7	(687.7)	16 022.0	0.1

TABLE 28B.5. POST REQUIREMENTS

Organizational unit: Office of Financial Services

Professional category and above	Established posts		Temporary posts		Total
	Regular budget		Extrabudgetary resources		
	1986-1987	1988-1989	1986-1987	1988-1989	
ASG	1	1	-	-	1
D-2	4	4	-	-	4
D-1	9	9	2	2	11
P-5	15	15	4	4	19
P-4	15	15	6	6	21
P-3	19	19	11	11	30
P-2/1	13	13	3	3	16
<b>Total</b>	<b>76</b>	<b>76</b>	<b>26</b>	<b>26</b>	<b>102</b>
<b>General Service category</b>					
Principal level	5 a/	5 a/	6 a/	6 a/	11
Other levels	93 a/	93 a/	41 a/	41 a/	134
<b>Total</b>	<b>98</b>	<b>98</b>	<b>47</b>	<b>47</b>	<b>145</b>
<b>Grand total</b>	<b>174</b>	<b>174</b>	<b>73</b>	<b>73</b>	<b>247</b>

a/ In accordance with General Assembly resolution 41/209, section IX on job classification of the General Service and related categories, the above staffing table reflects the downgrading of 24 principal level General Service posts to the "Other level" (regular budget), and three principal level General Service posts to the "Other level" (XB). (See A/C.5/41/30.)

1. Executive direction and management

(Office of the Controller)

TABLE 28B.6. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				Total increase	1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-growth (at revised 1987 rates)	Inflation in 1988 and 1989			
Established posts	907.3	(82.3)	-	37.9	(44.4)	862.9	
General temporary assistance	40.4	0.6	-	1.8	2.4	42.8	
Overtime	87.1	1.3	-	4.0	5.3	92.4	
Common staff costs	314.6	(27.6)	-	12.2	(15.4)	299.2	
Representation allowances	7.2	-	-	-	-	7.2	
Official travel of staff	29.6	0.4	(6.0)	1.1	(4.5)	25.1	
Rental and maintenance of equipment	6.9	0.1	(0.8)	0.3	(0.4)	6.5	
Telephone, long-distance	17.7	0.2	-	0.8	1.0	18.7	
Hospitality	2.7	0.1	-	0.1	0.2	2.9	
Replacement of word-processing equipment	11.7	0.1	(3.2)	0.5	(2.6)	9.1	
<b>Total</b>	<b>1 425.2</b>	<b>(107.1)</b>	<b>(10.0)</b>	<b>58.7</b>	<b>(58.4)</b>	<b>1 366.8</b>	

Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
1 318.1	(10.0)	-	-	(10.0)	(0.7) %

(2) Extrabudgetary resources

-	
<b>Total</b>	<b>1 366.8</b>



TABLE 28B.7. POST REQUIREMENTS

Programme: Executive direction and management (Office of the Controller)

Professional category and above	Established posts		Temporary posts			
	Regular budget		Regular budget		Extrabudgetary resources	
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989
ASG	1	1	-	-	1	1
D-2	1	1	-	-	1	1
P-5	2	2	-	-	2	2
P-2/1	1	1	-	-	1	1
<b>Total</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5</b>
<b>General Service category</b>						
<b>Other levels</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>
<b>Total</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>
<b>Grand total</b>	<b>12</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>12</b>

1. Executive direction and management (Office of the Controller)

28B.1 The Office of the Controller is responsible for providing overall policy direction, management and supervision of all programmes of the Office of Financial Services. It is responsible for the management and control of the financial and staff resources of the Office. In addition to these general management activities, the Office of the Controller performs specific functions envisaged in the financial regulations. It is also responsible for the implementation of three distinct subprogrammes, namely, financial management and control systems, financial services relating to peace-keeping matters and investment management of UNJSPP.

Resource requirements (at revised 1987 rates)

General temporary assistance

28B.2 The estimated requirements under this heading (\$41,000) relate to maternity and sick leave replacements for the Office of Financial Services as a whole.

Overtime

28B.3 Overtime requirements for the Office of Financial Services as a whole are estimated at \$88,400. In particular, overtime will be required during the sessions of the General Assembly, during the preparation of the programme budget, and for the end-of-year closing of the accounts.

Official travel of staff

28B.4 The provision proposed under this heading (\$24,000) involves a negative growth of \$6,000. The following biennial travel programme is anticipated: (a) substantive servicing of the sessions of the Consultative Committee on Administrative Questions (CCAQ) (\$12,000); and (b) attendance at meetings of the International Civil Service Commission (ICSC) (\$12,000).

Maintenance of word-processing equipment

28B.5 The estimated requirements (\$6,200), which involves a negative growth of \$800, relate to the maintenance of existing word-processing equipment.

Telephone, long-distance

28B.6 The estimated resources (\$17,900) would cover the needs of the entire Office of Financial Services in respect of long-distance telephone calls.

Hospitality

28B.7 The resources under this heading (\$2,800) would provide for official functions and other hospitality for the Office of Financial Services as a whole.

Replacement of word-processing equipment

28B.8 It is proposed to make a provision of \$8,600, which represents 40 per cent of the value of the existing equipment, as part of the globally administered programme for the replacement of existing word-processing equipment. This provision involves a negative growth of \$3,200.

2. Programmes of activity

(a) Financial management and control

TABLE 28B.8. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

Main objects of expenditure	Estimated additional requirements					Total increase	1988-1989 estimates
	1986-1987 appropriation	Revaluation of 1986-1987 resource base (at revised rates)	Re-source growth (at revised rates)	Inflation in 1988 and 1989	1988-1989 estimates		
Established posts	258.6	(19.2)	-	11.0	(8.2)	250.4	
Common staff costs	89.7	(6.5)	-	3.6	(2.9)	86.8	
<b>Total</b>	<b>348.3</b>	<b>(25.7)</b>	<b>-</b>	<b>14.6</b>	<b>(11.1)</b>	<b>337.2</b>	

Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
322.6	-	-	-	-	-

(2) Extrabudgetary resources

	-
<b>Total</b>	<b>337.2</b>

TABLE 28B.9. POST REQUIREMENTS

Programme: Financial management and control

	Established posts		Temporary posts		Total
	Regular budget		Extrabudgetary resources		
	1986-1987	1988-1989	1986-1987	1988-1989	
D-1	1	-	-	-	1
P-4	1	-	-	-	1
<b>Total</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>General Service category</b>					
Other levels	1	-	-	-	1
<b>Total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
<b>Grand total</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

## 2. Programmes of activity

### (a) Financial management and control

28B.9 The Financial Management and Control Systems Unit is responsible for the implementation of this programme, programme 1 of chapter 26 of the addendum to the medium-term plan for the period 1984-1989. The single subprogramme, its programme elements and the related output planned for the biennium are described below:

#### Subprogramme. Financial management and control systems

(a) Resource requirements: regular budget: \$337,200 (100 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.9-26.14.

(c) Programme elements:

1.1 Analysis of United Nations financial policies and assessment of the adequacy of financial practices and procedures at Headquarters and offices away from Headquarters

#### Service/output:

(i) Review of financial regulations, rules, procedures and instructions and maintenance and revision of the United Nations Finance Manual;

(ii) Advice to the Controller on departures from established financial policies and practices.

1.2 Co-ordination of development and installation of new systems of financial management and control

Service/output: Review of the adequacy of financial and internal control systems within the United Nations.

(b) Financial services relating to peace-keeping matters

TABLE 28B.10. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

## (1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				Total increase	1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation in 1988 and 1989			
Established posts	119.7	(9.7)	-	5.0	(4.7)	115.0	
Common staff costs	41.5	(3.3)	-	1.7	(1.6)	39.9	
<b>Total</b>	<b>161.2</b>	<b>(13.0)</b>	<b>-</b>	<b>6.7</b>	<b>(6.3)</b>	<b>154.9</b>	

## Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
148.2	-	-	-	-	-

TABLE 28B.10 (continued)

## (2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations	-	-
(ii) Extrabudgetary programmes	-	-
(iii) Others	563.8	580.7
Total (a)	563.8	580.7
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects		
Total (c)	-	-
Total (a), (b) and (c)	563.8	580.7
	Total	735.6

TABLE 28B.11. POST REQUIREMENTS

Programme: Financial services relating to peace-keeping matters

	Established posts		Temporary posts						
	Regular budget		Regular budget		Extrabudgetary resources				
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989	Total
Professional category and above									
D-1	1	-	-	-	-	-	-	-	1
P-5	-	-	-	-	1	1	1	1	1
P-4	-	-	-	-	1	1	1	1	1
P-3	-	-	-	-	1	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>General Service category</b>									
Other levels	-	-	-	-	2	2	2	2	2
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Grand total</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>5 a/</b>	<b>5 a/</b>	<b>5 a/</b>	<b>6</b>	<b>6</b>

a/ Funded under the budgets of peace-keeping operations financed outside the regular budget.



(b) Financial services relating to peace-keeping matters

28B.10 The Unit for Peace-keeping Matters and Special Assignments is responsible for the implementation of this programme, programme 2 of chapter 26 of the addendum to the medium-term plan. The single subprogramme, its programme elements and the related output planned for the biennium are described below:

Subprogramme. Financial services relating to peace-keeping matters

(a) Resource requirements:

Regular budget: \$154,900 (100 per cent of programme total);

Extrabudgetary resources: \$580,700 (100 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.15-26.20.

(c) Programme elements:

1.1 Budget formulation\*

Service/output: Formulation of budget estimates for the financing of the United Nations Disengagement Observer Force (UNDOF), the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Peace-keeping Force in Cyprus (UNFICYP) for varying mandate periods as established by the Security Council.

1.2 Budgetary control

Service/output:

(i) Issuance of 22 allotments and 26 staffing tables authorizations;

(ii) Review of monthly statements of regular expenditures and proposals for UNDOF, UNIFIL and UNFICYP.\*\*

1.3 Monitoring of financial deficit

Service/output:

(i) Monthly review and analysis of the financial deficit of peace-keeping forces and determination of the amounts needed for operational and backstopping costs;

(ii) Determination of the amounts payable to troop-contributing Governments for UNDOF and UNIFIL (monthly) and for UNFICYP (yearly);

---

\* Highest priority.

\*\* Lowest priority.

(iii) Issuance of authorizations and guidelines for other payments to Governments providing troops or logistic support to peace-keeping forces (250 per year).

#### 1.4 Liaison with troop-contributing Governments

##### Service/output:

(i) Discussions with and provision of information to troop-contributing Governments with regard to the deficit situation and its impact;

(ii) Provision to troop-contributing Governments of pertinent details on payments made to them, reimbursable expenses incurred and outstanding amounts;

(iii) Negotiations with troop-contributing Governments on financial matters relating to peace-keeping operations.

(c) Investment management of the United Nations Joint Staff Pension Fund

TABLE 28B.12. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

(1) Regular budget

	1986-1987 appropriation	Estimated additional requirements					1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation	Total increase		
Main objects of expenditure							
	-	-	-	-	-	-	-

Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
-	-	-	-	-	-

TABLE 28B.12 (continued)

(2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations		
United Nations Joint Staff Pension Fund	11 760.0	12 965.0
(ii) Extrabudgetary programmes	-	-
Total (a)	11 760.0	12 965.0
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	11 760.0	12 965.0
	Total	12 965.0

TABLE 28B.13. POST REQUIREMENTS

Programme: Investment management of the United Nations Joint Staff Pension Fund

	Established posts		Temporary posts		Total	
	Regular budget		Extrabudgetary resources			
	1986-1987	1988-1989	1986-1987	1988-1989		
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989
Professional category and above						
D-1	-	-	1	1	1	1
P-5	-	-	1	1	1	1
P-4	-	-	2	2	2	2
P-3	-	-	2	2	2	2
<b>Total</b>	-	-	6	6	6	6
General Service category						
Principal level	-	-	1	1	1	1
Other levels	-	-	7	7	7	7
<b>Total</b>	-	-	8	8	8	8
<b>Grand total</b>	-	-	14	14	14	14

(a) Investment management of the United Nations Joint Staff Pension Fund

28B.11 The Investments Management Section is responsible for the implementation of this programme, programme 3 of chapter 26 of the addendum of the medium-term plan. The single subprogramme, its programme elements and the related output planned for the biennium are described below:

Subprogramme. Investment management of the United Nations Joint Staff Pension Fund

(a) Resource requirements:

Regular budget: Nil.

Extrabudgetary resources: \$12,965,000 (100 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.21-26.26.

(c) Programme elements:

1.1 Formulation and implementation of investment policy and strategy for the investment of the assets of the Fund, in consultation with the Investments Committee

Service/output: Investment policy papers for discussion with the Investments Committee (four times a year).

1.2 Reporting on the investments of the Fund and related matters

Service/output:

(i) Issuance of a yearly report on the investments of the Fund to the Pension Board in June and to the General Assembly in September;

(ii) Accounting and management information reports including annual Financial Statements of the Pension Fund and security ledgers accessed through computer links, to be submitted to the Pension Board, the General Assembly and the Investments Committee;

(iii) Provision of information on an ad hoc basis to be included in reports prepared by the Pension Fund secretariat.

1.3 Management of investments

Service/output:

(i) Investment decisions relating to the purchase and sale of securities;

(ii) Transaction reports for weekly review at meetings with investment advisers;

(iii) Issuance of discrepancy letters to custodians to ensure proper maintenance of accounts.

1.4 Support to the Investments Committee

Service/output: Servicing of the Investments Committee (four meetings a year).

Resource requirements (at revised 1987 rates)

28B.12 This programme is financed entirely from extrabudgetary resources.

(d) Programme planning, budgeting and monitoring

TABLE 28B.14. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

## (1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				Total increase	1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation in 1988 and 1989			
Established posts	2 989.5	(267.7)	-	126.0	(141.7)	2 847.8	
Common staff costs	1 037.2	(91.4)	-	41.7	(49.7)	987.5	
Representation allowances	1.2	-	-	-	-	1.2	
Official travel of staff	40.2	0.6	-	1.8	2.4	42.6	
External printing and binding	1.9	-	-	0.1	0.1	2.0	
Rental and maintenance of equipment	44.2	0.4	27.4	3.3	31.1	75.3	
Furniture and equipment	0.4	-	-	-	-	0.4	
Replacement of word processors	14.2	0.2	-	0.6	0.8	15.0	
<b>Total</b>	<b>4 128.8</b>	<b>(357.9)</b>	<b>27.4</b>	<b>173.5</b>	<b>(157.0)</b>	<b>3 971.8</b>	

## Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
3 770.9	27.4	-	-	27.4	0.7%



TABLE 28B.14 (continued)

(2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations	-	-
(ii) Extrabudgetary programmes	906.9	676.6
<b>Total (a)</b>	<b>906.9</b>	<b>676.6</b>
(b) Substantive activities	-	-
<b>Total (b)</b>	<b>-</b>	<b>-</b>
(c) Operational projects	-	-
<b>Total (c)</b>	<b>-</b>	<b>-</b>
<b>Total (a), (b) and (c)</b>	<b>906.9</b>	<b>676.6</b>
	<b>Total</b>	<b>4 648.4</b>

TABLE 28B.15. POST REQUIREMENTS

Programme: Programme planning, budgeting and monitoring

	Established posts		Temporary posts				Total
	Regular budget		Regular budget		Extrabudgetary resources		
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989	
Professional category and above							
D-2	1	1	-	-	-	1	1
D-1	4	4	-	-	1	5	5
P-5	4	4	-	-	-	4	4
P-4	5	5	-	-	-	5	5
P-3	6	6	-	-	-	6	6
P-2/1	4	4	-	-	-	4	4
<b>Total</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>25</b>	<b>25</b>
<b>General Service category</b>							
Principal level	1	1	-	-	-	1	1
Other levels	14	14	-	-	2	16	16
<b>Total</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>17</b>	<b>17</b>
<b>Grand total</b>	<b>39</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>3 a/</b>	<b>42</b>	<b>42</b>

a/ Reimbursement of services in support of technical co-operation activities: one D-1 post; reimbursement of services in support of extrabudgetary substantive activities: two General Service (Other level) posts.

(d) Programme planning, budgeting and monitoring

28B.13 This programme, programme 4 of chapter 26 and programme 1 of chapter 31 of the addendum to the medium-term plan, encompasses the functions of the Budget Division as described in the manual of the organization of the Secretariat (ST/SGB/Organization, sect. P (I)). The four subprogrammes, their programme elements and the related output planned for the biennium are described below:

Subprogramme 1. Budget preparation and administration

(a) Resource requirements:

Regular budget: \$2,581,700 (65 per cent of programme total);

Extrabudgetary resources: \$676,600 (100 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II), paras. 26.27-26.33 and Add.3).

(c) Programme elements:

1.1 Programme budget formulation\*

Service/output:

(i) Review and analysis, in consultation with the Office for Programme Planning and Co-ordination (PPCO/DIESA) for the economic and social sectors, of programme budget proposals for the biennium 1990-1991 (fourth quarter, 1988; first quarter, 1989) and finalization of the proposed programme budget for the biennium 1990-1991 (first and second quarters, 1989);

(ii) Introduction of the new enhanced programme budget format to facilitate programme budget review by intergovernmental bodies; improvement of the new format, as required; training of staff primarily concerned with assisting programme managers in the preparation of programme budget submission; development of training materials for this purpose and for new budget officers and related staff;

(iii) Review, analysis and approval of approximately 300 cost plans for extrabudgetary financing.

1.2 Budget support services

Service/output:

(i) Issuance of authorizations, guidelines or instructions resulting from management improvement efforts to rationalize the use of resources, to ensure greater cost-effectiveness and to improve administrative and financial procedures;

(ii) Review and analysis of about 30 trust fund proposals and agreements with contributors, and the establishment of their terms of reference;

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\* Highest priority.

(iii) Review of programme budget implications of about 10 host-country agreements for meetings held away from established headquarters and of about 60 draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies (1988-1989);

(iv) Improvements, as required, of the new computerized budget file system, in light of experience in installing compatible computerized systems of accounting and staffing table control.

### 1.3 Programme budget control and performance reporting

#### Service/output:

(i) Issuance annually of about 1,600 allotment advices and staffing table authorizations;

(ii) Monitoring monthly statements of expenditure, review of proposals for revisions to allotment advices and preparation of about 25 requests for supplementary estimates (per biennium);

(iii) Preparation of about 25 requests for authorization to incur unforeseen and extraordinary expenditures (per biennium);

(iv) Preparation of budget performance reports for 1988-1989 for submission to the General Assembly (fourth quarter, 1988; fourth quarter, 1989).

### 1.4 Servicing of intergovernmental bodies

#### Service/output:

(i) Substantive servicing of the General Assembly, the Committee for Programme and Co-ordination (CPC) and the Advisory Committee on Administrative and Budgetary Questions (ACABQ);

(ii) Review of draft resolutions and decisions before the Assembly, the Economic and Social Council and their subsidiary bodies and the preparation of about 150 statements of programme budget implications (1988, 1989).

### Subprogramme 2. Data analysis and systems control

(a) Resource requirements: regular budget: \$714,900 (18 per cent of total programme).

(b) Reference: addendum to medium-term plan 1984-1989 (A/37/6/Add.2 (Part II), paras. 26.39-26.44 and Add.3).

(c) Programme elements:

#### 2.1 Costing standards

#### Service/output:

(i) Production of standard salary costs for about 30 duty stations to provide basis for estimation of first performance report (1988), final performance report

(1989) and initial standards for the proposed programme budget for the biennium 1990-1991 (1989);

(ii) Production of ad hoc standards, as needs arise, to support periodic reallocation of resources to reflect changes in the assumptions for exchange rates.

## 2.2 Control aspects of budget formulation and budget performance

### Service/output:

(i) Control of file structure and data entry for the Budget Information System; maintenance of controls on outputs from the system;

(ii) Maintenance of certifying officers lists at Headquarters (issued annually);

(iii) Approved form of the programme budget (1988, 1989) and expenditure report on closing of the biennium 1986-1987 (1988);

(iv) Fifth Committee report on the programme budget for 1988-1989 (1988, 1989) and summary of 1990-1991 appropriations (1989);

(v) First performance report (1988) and co-ordination of final performance report (1989);

(vi) Monthly reports on programme budget implementation for the Controller;

(vii) Ad hoc data analysis and data provisions;\*\*

(viii) Production of annexes to the introduction to the proposed programme budget (1990-1991) (1989).

## 2.3 Staffing table administration\*\*

### Service/output:

(i) Administration of staffing table at Headquarters to control use of posts within sections, categories and levels approved in staffing table authorizations;\*\*

(ii) Provision and monitoring of tri-annual vacancy reports by source of funds, office and section.

## Subprogramme 3. Planning

(a) Resource requirements: regular budget: \$278,000 (7 per cent of programme total).

(b) Reference: addendum to medium-term plan 1984-1989 (A/37/6/Add.3), paras. 31.6-31.9.

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\*\* Lowest priority.

(c) Programme elements:

### 3.1 Medium-term planning

Service/output: Preparation of the proposed medium-term plan for the period 1990-1995, except the chapters relating to the economic and social sectors.

### Subprogramme 4. Monitoring and evaluation

(a) Resource requirements: regular budget \$397,200 (10 per cent of programme total).

(b) Reference: addendum to medium-term plan 1984-1989 (A/37/6/Add.3), paras. 31.15-31.28.

(c) Programme elements:

### 4.1 Programme performance reporting

#### Service/output:

(i) Programme performance report for the biennium 1986-1987 (first quarter, 1988);

(ii) Participation in the servicing of CPC and the General Assembly in relation to this output.

### 4.2 Programme performance monitoring and methodology

#### Intermediate activities:

(i) Analysis of departmental bi-annual submissions and follow-up on queries and observations;

(ii) Review and transmittal to the Programme Planning and Budgeting Board of proposed programme changes as specified in rule 105.2 (b) and (c) of the programming rules;

(iii) Ensuring that findings of the monitoring exercise, including those of the Internal Audit Division, are fed back into the programme planning process;

(iv) Assistance to staff concerned in the application of the methodology and procedures of programme performance monitoring and reporting at major duty stations away from Headquarters and at Headquarters (with emphasis on political and servicing sectors); the assistance is also aimed at establishing and/or improving self-monitoring on an ongoing basis as part of the programme management cycle and to promote a fuller understanding at all levels of programme management.

### 4.3 Evaluation and triennial reviews of United Nations programmes

Intermediate activity: Assistance to the Central Evaluation Unit in the evaluation and triennial reviews of the United Nations programmes.

## Resource requirements (at revised 1987 rates)

### Official travel of staff

28B.14 Travel requirements of \$40,800 relate to the preparation of the programme budget and with the efforts to improve the implementation and monitoring of the programme budget. One trip per annum is also envisaged in connection with (a) in-depth evaluation of programmes and (b) one staff member of Office of Financial Services to attend the summer session of the Economic and Social Council.

### External printing

28B.15 A total provision of \$1,900 has been made for external printing of forms related to budgetary work.

### Rental and maintenance of equipment

28B.16 Estimated requirements of \$72,000, which includes an increase of \$27,400, relate to the maintenance of existing word-processing equipment and the rental and maintenance of peripheral electronic data-processing devices connected with the mainframe. The growth proposed is due to increased usage of peripheral data-processing equipment and disk storage for budget preparation and administration as well as data analysis and systems control, and an under-estimation of requirements for this purpose in the biennium 1986-1987.

### Replacement of word-processing equipment

28B.17 It is proposed to make a provision of \$14,400, representing 40 per cent of the value of the existing equipment, as part of the globally administered programme for the replacement of existing word-processing equipment.

(e) Policy co-ordination

TABLE 28B.16. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

## (1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation in 1988 and 1989	Total increase	
Established posts	1 341.6	(101.4)	-	57.5	(43.9)	1 297.7
Common staff costs	465.2	(34.4)	-	19.1	(15.3)	449.9
Representation allowances	1.2	-	-	-	-	1.2
Official travel of staff	28.0	0.4	(5.6)	1.0	(4.2)	23.8
Rental and maintenance of equipment	30.9	0.5	(5.3)	1.2	(3.6)	27.3
Replacement of word processors	11.7	0.1	2.7	0.7	3.5	15.2
<b>Total</b>	<b>1 878.6</b>	<b>(134.8)</b>	<b>(8.2)</b>	<b>79.5</b>	<b>(63.5)</b>	<b>1 815.1</b>

## Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
1 743.8	(8.2)	-	-	(8.2)	(0.4) %



TABLE 28B.16 (continued)

## (2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations	379.2	390.6
(ii) Extrabudgetary programmes	267.8	275.8
Total (a)	647.0	666.4
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	647.0	666.4
	Total	2 481.5

TABLE 28B.17. POST REQUIREMENTS

Programme: Policy co-ordination

Professional category and above	Established posts		Temporary posts			Total
	Regular budget		Regular budget		Extrabudgetary resources	
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987   1988-1989   1986-1987   1988-1989	
D-2	1	1	-	-	-	1 1 1
D-1	1	1	-	-	-	1 1 1
P-5	2	2	-	-	-	2 2 2
P-4	2	2	-	1	1	3 3 3
P-3	2	2	-	2	2	4 4 4
<b>Total</b>	<b>8</b>	<b>8</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>11 11 11</b>
<b>General Service category</b>						
Principal level	1	1	-	-	-	1 1 1
Other levels	10	10	-	4	4	14 14 14
<b>Total</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>15 15 15</b>
<b>Grand total</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>7 a/</b>	<b>7 a/</b>	<b>26 26 26</b>

a/ Reimbursement of services in support of technical co-operation activities: One General Service (Other level) post; reimbursement of services in support of extrabudgetary administrative structures: one P-3 and two General Service (Other level) posts; reimbursement of services in support of extrabudgetary substantive activities: one P-4 and one General Service (Other level) posts; one P-3 post is financed by the United Nations High Commissioner for Refugees.

(e) Policy co-ordination

28B.18 This programme, programme 5 of chapter 26 of the addendum to the medium-term plan, encompasses the functions of the Division for Policy Co-ordination as described in the manual of the organization of the Secretariat (ST/SGB/Organization, sect. P (I)). The two subprogrammes, their programme elements and the related output planned for the biennium are described below:

Subprogramme 1. Salaries, allowances and other entitlements

(a) Resource requirements:

Regular budget: \$1,134,400 (62.5 per cent of programme total);

Extrabudgetary resources: \$222,000 (33.3 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.45-26.53.

(c) Programme elements:

1.1 Formulation within the Organization and co-ordination with other organizations of the common system of the policies regarding salaries, allowances and other entitlements, including official travel\*

Service/output:

(i) Substantive participation in two meetings of ICSC, one meeting of the Advisory Committee on Post Adjustment Questions (ACPAQ) and three meetings of CCAQ per year;

(ii) Reports and working or position papers. Fifty reports and working or position papers to ICSC, ACPAQ and CCAQ each year;

(iii) Approval and/or issuance of 25 administrative instructions, information circulars and other instructions related to salaries, allowances and other entitlements each year;

(iv) Monitoring of the implementation of administrative instructions and guidelines and deciding on exceptions thereto relating to salaries, allowances and other entitlements involving approximately 1,000 outgoing communications annually.

1.2 Conduct of salary surveys in all non-Headquarters duty stations where local salary determination is the responsibility of the United Nations

Service/output:

(i) Issuance of 200 salary scales annually resulting from the analysis of data collected in the course of salary surveys;

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\* Highest priority.

(ii) Maintenance of an electronic data base of all General Service and National Officer salary scales.

### 1.3 Substantive servicing of the General Assembly

#### Service/output:

(i) Annual report to the General Assembly on standards of accommodation for air travel (third/fourth quarter, 1988 and 1989);

(ii) Programme budget statements of financial implications on draft decisions concerning salaries, allowances and other entitlements (fourth quarter, 1988 and 1989).

### 1.4 Assistance in staff/management negotiations on issues of salaries, allowances and other benefits\*\*

Service/output: Substantive participation in approximately 100 meetings of the Staff/Management Co-ordination Committee and the Joint Advisory Committee and their working groups with respect to issues related to salaries, allowances and other entitlements.

## Subprogramme 2. Insurance, claims and compensation

### (a) Resource requirements:

Regular budget: \$680,700 (37.5 per cent of programme total);

Extrabudgetary resources: \$444,400 (66.7 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.54-26.59.

### (c) Programme elements:

2.1 Participation in the formulation and co-ordination of the policies regarding group health insurance within the Secretariat and with other organizations of the common system\*

Service/output: Annual issuance of an average of 10 administrative instructions, information circulars and other documents related to health and life insurance, compensation for service-incurred death, injury or illness and for loss of personal property attributable to the performance of official duties.

2.2 Administration of the Headquarters and world-wide group health and group life insurance plans for active and retired staff

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\*\* Lowest priority.

\* Highest priority.

Service/output:

- (i) Provision of health and group life insurance coverage to 15,000 staff participants, including retired staff, involving the annual processing of an average 10,000 transactions and the dispatch of some 2,000 pieces of correspondence;
  - (ii) Substantive servicing of the Health and Life Insurance Committee.
- 2.3 Administration of the property and liability insurance of the Organization, including procurement of coverage

Service/output:

- (i) Administration of insurance policies covering the value of United Nations properties world wide;
  - (ii) Administration of insurance policies covering third-party liabilities for 9,500 vehicles, as well as for aircraft leased by the Organization (annually);
  - (iii) Purchase of an average of 12 major commercial insurance policies through competitive bidding or market research (annually).
- 2.4 Administration of all claims and payments related to service-incurred death, injury or illness

Service/output:

- (i) Annual processing of an average of 230 claims for service-incurred death, injury or illness, involving investigation of the cases, calculation of the amounts awarded and implementation of the payments;
  - (ii) Substantive servicing of 24 meetings of the Advisory Board on Compensation Claims.
- 2.5 Processing of claims related to loss of personal effects attributable to service with the Organization\*\*

Service/output:

- (i) Processing of an annual average of some 150 cases involving loss or damage to personal effects attributable to the performance of official duties on behalf of the Organization;
- (ii) Substantive servicing of the Headquarters Claims Board (15 times annually).

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\*\* Lowest priority.

## Resource requirements (at revised 1987 rates)

### Official travel of staff

28B.19 The estimated requirements (\$22,800), which includes a negative growth of \$5,600, relate to participation in meetings of ICSC and CCAQ (\$9,000) and to the conducting of local salary surveys (\$13,800).

### Rental and maintenance of equipment

28B.20 The provision of \$26,100 requested under this heading entails negative growth in the amount of \$5,300. These requirements would cover (a) maintenance costs of existing word-processing equipment (\$11,200) and (b) rental and maintenance costs of peripheral data-processing equipment (\$14,900).

### Replacement of word-processing equipment

28B.21 It is proposed to make a provision of \$14,500 representing 40 per cent of the value of the existing equipment as part of the globally administered programme for the replacement of existing word-processing equipment. This provision involves a growth of \$2,700.

(f) Financial accounting and reporting activities

TABLE 28B.18. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

## (1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				Total increase	1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation in 1988 and 1989			
Established posts	5 169.7	(488.7)	-	219.3	(269.4)	4 900.3	
Common staff costs	1 792.8	(165.0)	-	69.4	(95.6)	1 697.2	
Representation allowances	1.2	-	-	-	-	1.2	
Official travel of staff	5.1	0.1	(1.0)	0.2	(0.7)	4.4	
External printing and binding	61.2	0.9	-	2.8	3.7	64.9	
Rental and maintenance of equipment	71.4	1.1	20.4	4.2	25.7	97.1	
Replacement of word-processing equipment	13.5	0.2	(0.6)	0.6	0.2	13.7	
<b>Total</b>	<b>7 114.9</b>	<b>(651.4)</b>	<b>18.8</b>	<b>296.5</b>	<b>(336.1)</b>	<b>6 778.8</b>	

## Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
6 463.5	18.8	-	-	18.8	0.2%

TABLE 28B.18 (continued)

## (2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations	645.4	664.8
(ii) Extrabudgetary programmes	2 215.0	2 281.5
<b>Total (a)</b>	<b>2 860.4</b>	<b>2 946.3</b>
(b) Substantive activities	-	-
<b>Total (b)</b>	<b>-</b>	<b>-</b>
(c) Operational projects	-	-
<b>Total (c)</b>	<b>-</b>	<b>-</b>
<b>Total (a), (b) and (c)</b>	<b>2 860.4</b>	<b>2 946.3</b>
	<b>Total</b>	<b>9 725.1</b>



TABLE 28B.19. POST REQUIREMENTS

Programme: Financial accounting and reporting activities

	Established posts		Regular budget		Temporary posts		Total
	Regular budget		1986-1987		1986-1987		
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989	
D-2	1	1	-	-	-	1	1
D-1	1	1	-	-	-	1	1
P-5	4	4	-	-	2	2	6
P-4	6	6	-	-	2	2	8
P-3	10	10	-	-	5	5	15
P-2/1	7	7	-	-	2	2	9
<b>Total</b>	<b>29</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>40</b>

General Service category	Principal level		Other levels		Total		
	3	51	3	51	5	22	
<b>Total</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>27</b>	<b>81</b>
<b>Grand total</b>	<b>83</b>	<b>83</b>	<b>-</b>	<b>-</b>	<b>38 a/</b>	<b>38 a/</b>	<b>121</b>

a/ Reimbursement of services in support of technical co-operation activities: two P-5, one P-4, four P-3, two P-2, four General Service (Principal level), fourteen General Service (Other level) posts; reimbursement of services in support of extrabudgetary administrative structures: one General Service (Principal level) and seven General Service (Other level) posts; reimbursement of services in support of peace-keeping missions: one P-4, one P-3 and one General Service (Other level) posts.

(f) Financial accounting and reporting activities

28B.22 This programme, programme 6 of chapter 26 of the addendum to the medium-term plan, encompasses the functions of the Accounts Division as described in the manual of the organization of the Secretariat (ST/SGB/Organization, sect. P (I)). The three subprogrammes, their programme elements and the related service/outputs are described below:

Subprogramme 1. Financial accounts

(a) Resource requirements:

Regular budget: \$4,202,900 (62 per cent of programme total);

Extrabudgetary resources: \$1,355,300 (46 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II), paras. 26.60-26.66.

(c) Programme elements:

1.1 Maintenance of the accounts and reporting on regular budget, peace-keeping activities and special accounts\*

Service/output:

(i) Processing of approximately 18,000 miscellaneous obligation documents, 18,000 cash receipt vouchers, 11,000 journal vouchers, 100,000 invoices and bills, 15,000 inter-office vouchers, 1,500 transactions effected through cables and 6,000 allotment advices;

(ii) Preparation of financial reports of the Secretary-General to the General Assembly;

(iii) Production of semi-annual financial statements, monthly allotment reports and budget performance reports and other financial information for use by the programme managers;

(iv) Recording and preparation of semi-annual consolidated statements of income and expenditure for seven revenue-producing activities and five peace-keeping operations;

(v) Recording the collection of monies and other receivables due to the Organization amounting to approximately \$800 million a year;

(vi) Reconciliation of approximately 110 bank accounts;

(vii) Remittances of funds to the various peace-keeping missions, regional commissions and information centres located throughout the world.

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\* Highest priority.

1.2 Maintenance of the accounts and reporting on trust fund and technical co-operation activities\*\*

Service/output:

- (i) Processing of approximately 2,000 payment vouchers, 7,000 cash receipt vouchers, 70,000 journal vouchers and 13,000 mission journal vouchers in respect of some 110 trust funds, 20 technical co-operation projects and UNITAR;
- (ii) Examination, recording and replenishment of imprest accounts;
- (iii) Production of semi-annual financial statements and reports for use by the programme managers.

Subprogramme 2. Payments and disbursements

(a) Resource requirements:

Regular budget: \$1,626,900 (24 per cent of programme total);

Extrabudgetary resources: \$1,060,700 (36 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.67-26.71.

(c) Programme elements:

2.1 Payroll and related allowances\*

Service/output:

- (i) Payment of salaries and related allowances and other benefits to approximately 10,200 staff, involving the processing of an average of 130,000 transactions per year;
- (ii) Processing of approximately 3,200 income tax reimbursements per year;
- (iii) Preparation of reports and statements of earnings, including annual pension fund reports and schedules.

2.2 Travel and vendors' claims\*\*

Service/output:

- (i) Processing of approximately 40,000 travel and vendors' claims during the biennium;
- (ii) Processing of approximately 6,000 payments to consultants, fellows and other individual contractors.

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\*\* Lowest priority.

\* Highest priority.

Subprogramme 3. Data-processing support services

(a) Resource requirements:

Regular budget: \$949,000 (14 per cent of programme total);

Extrabudgetary resources: \$530,300 (18 per cent of programme total).

(b) Reference: addendum to medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.72-26.76.

(c) Programme elements:

3.1 Accounting system

Service/output:

(i) Maintenance and development of the computerized accounting system for posting of accounts, production of trial balance, status of allotments and financial statements;

(ii) Computerized generation of vouchers, bank reconciliation and inter-fund accounts;

(iii) Processing of 70 requests for programming services involving approximately 100 million lines of printed material, 40 million keystrokes of materials for data entry, and 668 hours of computer use.

3.2 Payroll system\*

Service/output:

(i) Maintenance and development of the computerized payroll system for processing of the monthly payroll;

(ii) Maintenance of register of earnings and deductions register of approximately 10,200 staff members and of the annual reports on pension fund contributions.

3.3 Integrated and on-line systems\*\*

Service/output: Design and implementation of integrated on-line systems (with the general accounts and payroll systems) for the automatic processing of disbursements.

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\* Highest priority.

\*\* Lowest priority.

Resource requirements (at revised 1987 rates)

Official travel of staff

28B.23 The provision requested under this heading (\$4,200), which includes a negative growth of \$1,000, would enable the Accounts Division to continue its efforts towards better co-ordination of the accounting and reporting procedures and the enhancement of central direction and control over accounting matters. This estimate covers one trip per annum to United Nations offices away from Headquarters to be taken by the Director.

External printing

28B.24 The resources requested (\$62,100) are intended primarily for printing of forms necessary for the Division's work.

Rental and maintenance of equipment

28B.25 A provision of \$92,900, reflecting a growth of \$20,400, has been made for the maintenance of existing word-processing equipment and the rental and maintenance of peripheral data-processing equipment used exclusively by the Accounts Division. The growth proposed is due to increased usage of electronic peripheral devices and disk storage by the Accounts Division and an under-estimation of requirements for this purpose in the biennium 1986-1987.

Replacement of word-processing equipment

28B.26 It is proposed to make a provision of \$13,100, which represents 40 per cent of the value of the existing equipment, as part of the globally administered programme for the replacement of existing word-processing equipment. This provision involves a negative growth in the amount of \$600.

(g) Assessment of contributions and treasury services

TABLE 28B.20. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

## (1) Regular budget

Main objects of expenditure	1986-1987 appropriation	Estimated additional requirements				Total increase	1988-1989 estimates
		Revaluation of 1986-1987 resource base (at revised 1987 rates)	Re-source growth (at revised 1987 rates)	Inflation in 1988 and 1989			
Established posts	1 157.0	(88.0)	-	49.5	(38.5)	1 118.5	
Common staff costs	401.3	(29.5)	-	15.8	(13.7)	387.6	
Official travel of staff	12.6	0.2	(2.6)	0.5	(1.9)	10.7	
External printing and binding	17.2	0.3	-	0.8	1.1	18.3	
Rental and maintenance of equipment	43.7	0.7	(3.4)	1.8	(0.9)	42.8	
Furniture and equipment	13.1	(2.1)	-	0.5	(1.6)	11.5	
Replacement of word-processing equipment	7.8	0.2	(0.3)	0.3	0.2	8.0	
<b>Total</b>	<b>1 652.7</b>	<b>(118.2)</b>	<b>(6.3)</b>	<b>69.2</b>	<b>(55.3)</b>	<b>1 597.4</b>	

## Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				Rate of real growth over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted	
1 534.5	(6.3)	-	-	(6.3)	(0.4)%

TABLE 28B.20 (continued)

## (2) Extrabudgetary resources

	1986-1987 estimated expenditures	1988-1989 estimated expenditures
(a) Services in support of:		
(i) Other United Nations organizations	-	-
(ii) Extrabudgetary programmes	372.5	383.7
Total (a)	372.5	383.7
(b) Substantive activities	-	-
Total (b)	-	-
(c) Operational projects	-	-
Total (c)	-	-
Total (a), (b) and (c)	372.5	383.7
	Total	1 981.1

TABLE 28B.21. POST REQUIREMENTS

Programme: Assessment of contributions and treasury services

	Established posts		Regular budget		Temporary posts		Total
	Regular budget		1988-1989		Extrabudgetary resources		
	1986-1987	1988-1989	1986-1987	1988-1989	1986-1987	1988-1989	
Professional category and above							
D-1	1	1	-	-	-	1	1
P-5	3	3	-	-	-	3	3
P-4	1	1	-	-	-	1	1
P-3	1	1	-	-	1	2	2
P-2/1	1	1	-	-	1	2	2
<b>Total</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>9</b>	<b>9</b>
<b>General Service category</b>							
Other levels	10	10	-	-	4	4	14
<b>Total</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>14</b>
<b>Grand total</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>6 a/</b>	<b>6 a/</b>	<b>23</b>

a/ Reimbursement of services in support of technical co-operation activities: one General Service (Other level) post; reimbursement of services in support of extrabudgetary substantive activities: one P-3, one P-2 and two General Service (Other level) posts; reimbursement of services in support of peace-keeping missions: one General Service (Other level) post.



(g) Assessment of contributions and treasury services

28B.27 This programme, programme 7 of chapter 26 of the addendum to the medium-term plan, encompasses the functions of the Treasury Division as described in the manual of the organization of the Secretariat (ST/SGB/Organization, sect. P (I)). The three subprogrammes, their programme elements and the related output are described below:

Subprogramme 1. Contribution services

(a) Resource requirements:

Regular budget: \$456,800 (28.6 per cent of programme total);

Extrabudgetary resources: \$191,900 (50 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.77-26.83.

(c) Programme elements:

1.1 Support to the Committee on Contributions\*

Service/output: Substantive servicing of two regular sessions of the Committee on Contributions (second quarter, 1988, and second quarter, 1989).

1.2 Support to Pledging Conferences\*\*

Service/output:

- (i) Servicing of the annual pledging conference for development activities;
- (ii) Servicing of the annual pledging conference for disarmament activities;
- (iii) Substantive servicing for the annual pledging conference for assistance to southern Africa.

1.3 Studies and reports on scale of assessment\*

Service/output: Preparation of reports to the Committee on Contributions on:

- (i) Improvement of current methodologies to determine scale of assessment;
- (ii) Methodologies to determine future scales of assessment;
- (iii) Comparisons of economic and social indicators.

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\* Highest priority.

\*\* Lowest priority.

#### 1.4 Collection and identification of assessed and voluntary contributions\*

##### Service/output:

- (i) Preparation and submission of billing documents (1,300 per year);
- (ii) Processing of correspondence with Governments on matters relating to the application of Article 19 of the Charter (about 900 letters per year);
- (iii) Issuance of official receipts for contributions collected (1,500 per year).

#### 1.5 Maintenance of the contributions records for the Organization

##### Service/output:

- (i) Preparation and updating of contribution statements for the regular and extrabudgetary funds (about 45 statements per year);
- (ii) Assistance in the preparation of statements on the financial situation of the Organization to the General Assembly.

#### Subprogramme 2. Administration of treasury affairs

##### (a) Resource requirements:

Regular budget: \$685,300 (42.9 per cent of programme total);

Extrabudgetary resources: \$191,800 (50 per cent of programme total).

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.84-26.89.

##### (c) Programme elements:

#### 2.1 Administration of bank accounts

##### Service/output:

- (i) Management of 105 bank accounts under Headquarters signatory panel;
- (ii) Management of banking arrangements (opening, closing and amendments thereto) for 800 bank accounts for various agencies and offices away from Headquarters (1,600 actions);
- (iii) Review and confirmation of year-end bank balance (800 current accounts and 100 investment accounts).

#### 2.2 Establishment of United Nations operational exchange rates\*

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\* Highest priority.

Service/output:

(i) Monitoring and analysis of international currency exchange markets (about 200 currencies involved);

(ii) Establishment of United Nations operational exchange rates, involving notifications of revisions to the United Nations, UNDP field offices and agencies (approximately 28,000 copies of 50 circulars per year).

2.3 Short-term investments\*

Service/output:

(i) Daily monitoring of interest rates through contact with financial institutions;

(ii) Monthly planning for cash requirements for Headquarters and overseas offices (84 actions per month);

(iii) Short-term investments for: United Nations regular budget (750 actions per year), peace-keeping operations (750 actions per year), United Nations general trust funds (700 actions per year), technical co-operation (200 actions per year), UNEP (200 actions per year), other funds and economic commissions (500 actions per year), including the provision of accounting services and records of these investments.

2.4 Cash forecast\*

Service/output:

(i) Monthly preparation of cash report statements for the United Nations General Fund, peace-keeping operations, technical co-operation, United Nations trust funds and other funds administered by the United Nations (70 statements per year);

(ii) Periodic cash flow chart and forecasts (24 charts).

2.5 United Nations Bond Issue\*\*

Service/output: Monitoring of the repayment of principal and interest due on the United Nations Bond Issue (48 actions per year).

Subprogramme 3. Cash management

(a) Resource requirements: regular budget: \$455,300 (28.5 per cent of programme total);

(b) Reference: addendum to the medium-term plan 1984-1989 (A/37/6/Add.2 (Part II)), paras. 26.90-26.96.

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\* Highest priority.

\*\* Lowest priority.

(c) Programme elements:

3.1 Payments and disbursements\*

Service/output:

(i) Receiving and recording of all payments (8,500 cash receipts and 128 files per year);

(ii) Effecting of all disbursements (40,000 disbursement vouchers and 170,000 cheques per year);

(iii) Acting as liaison office with banks (written and oral inquiries - 2,000 per year; letters and cables - 2,000 per year).

Resource requirements (at revised 1987 rates)

Official travel of staff

28B.28 The estimated requirements (\$10,200) relate to travel of the Treasurer or other officers to various duty stations for the purpose of co-ordinating operations with respect to cash management, investment and other treasury matters. This provision involves a negative growth of \$2,600.

External printing

28B.29 A provision of \$17,500 under this heading would cover the cost of printing of cheques and receipt vouchers.

Rental and maintenance of equipment

28B.30 Estimated requirements in the amount of \$41,000 under this category relate the costs of (a) maintenance of existing word-processing equipment (\$5,700) and (b) rental and maintenance of peripheral data-processing equipment (\$35,300). Based on the value of existing equipment, a negative growth of \$3,400 is proposed.

Furniture and equipment

28B.31 The estimated requirements of \$11,000 under this heading would cover the cost of purchasing a new cheque writing machine to replace the existing one.

Replacement of word-processing equipment

28B.32 It is proposed to make a provision of \$7,700, which represents 40 per cent of the value of the existing equipment, as part of the globally administered programme for the replacement of existing word-processing equipment. A negative growth of \$300 is reflected in this provision.

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\* Highest priority.