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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1988-1989\*

PART IX. STAFF ASSESSMENT

Section 31. Staff assessment

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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).

SECTION 31. STAFF ASSESSMENT

TABLE 31.1. ANALYSIS OF OVERALL COSTS

(Thousands of United States dollars)

DIRECT COSTS

(1) Regular budget

1986-1987 appropri- ation	Estimated additional requirements								1988-1989 estimates
	Revaluation of 1986-1987 re- source base (at revised 1987 rates)		Resource growth (at revised 1987 rates)		Inflation in 1988 and 1989		Total increase		
	\$	%	\$	%	\$	%	\$	%	
261 259.8	(35 095.3)	(13.4)	150.6	-	42 188.9	16.1	7 244.2	2.7	268 504.0

Analysis of real growth (at revised 1987 rates)

(1) Total revalued 1986-1987 resource base	Resource growth				(5) Adjusted	Rate of real growth (5) over (1)
	(2) Actual	(3) Less non-recurrent items	(4) Plus delayed growth (new posts)	(5) Adjusted		
226 164.5	150.6	244.4	-	(93.8)	-	

(2) Extrabudgetary resources

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Total, direct costs	268 504.0
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TABLE 31.2. ANALYSIS OF REVALUED 1986-1987 RESOURCE BASE  
(AT REVISED 1987 RATE)

(Thousands of United States dollars)

	Additional requirements						Net additional requirements (9)	Total revalued 1986-1987 resource base (10)
	Delayed impact of 1986-1987 growth	Recosting at revised 1987 rates	Other objects of expenditure	Other objects of expenditure	Special adjustments	Total (8)		
1986-1987 appropriation (1)			Non-recurrent 1986-1987 items (2)	Established posts (3)	Established posts (5)	Other objects of expenditure (4)		
Programme								
Staff assessment	261 259.8	2 957.6	653.5	-	(20 028.3)	6 459.9	(19 222.8)	(32 137.7)
							(35 095.3)	226 164.5

### Staff assessment

31.1 In accordance with the budgetary procedures of the United Nations, provision has to be made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The amounts to be withheld in the form of staff assessment are shown as revenue which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in General Assembly resolution 973 A (X) of 15 December 1955.

31.2 To facilitate comparability with the work programme and budget proposals of other organizations within the United Nations system, the staff costs have been shown on a net basis under the various programmes in the present submission. This has made it necessary to bring the total proposed appropriation up to the required level by the inclusion under the present section of a global amount, representing the difference between gross and net emoluments. The corresponding amount continues to be shown as income under income section 1.

31.3 The proposed estimates include the requirements due to an anticipated consolidation of an appropriate number of post adjustment index points into the net base salary of staff in the Professional and higher categories on a no-loss no-gain basis as referred to in paragraph 15 of A/C.5/41/22.