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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1998-1999

First report of the Advisory Committee on Administrative and Budgetary Questions*

PART XII. STAFF ASSESSMENT

Section 32. Staff assessment

XII.1. As indicated in paragraph 32.1 of the proposed programme budget for the biennium 1998-1999, the salary and related emoluments of United Nations staff members are subject to the assessment rates in regulation 3.3 of the Staff Regulations of the United Nations and amendments thereto. The Advisory Committee notes that, for the purpose of comparability with the work programme and budget proposals of other organizations of the United Nations system, the Secretary-General has estimated the staff costs net of staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net salaries amounts to \$324,600,100 for 1998-1999 and is requested by the Secretary-General as a global amount under expenditure section 32.

XII.2. The Advisory Committee notes that, in accordance with the current budgetary procedure of the United Nations, amounts withheld in the form of staff assessment are revenue to the Organization. Accordingly, the amount of \$324,600,100 requested under section 32 is reflected in income section 1, Income from staff assessment, which also includes staff assessment income from staff charged to revenue-producing activities, as indicated in paragraph IS1.2.

* The present document contains part XII of chapter II of the first report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 1998-1999. Chapter I has been issued as Official Records of the General Assembly, Fifty-second Session, Supplement No. 7 (A/52/7). The complete first report will be issued as Official Records of the General Assembly, Fifty-second Session, Supplement No. 7 (A/52/7/Rev.1).