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**Fifty-fourth session****Proposed programme budget for the biennium 2000–2001\*****Part X****Jointly financed administrative activities and special expenses****Section 30****Special expenses****Contents**

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\* The present document contains section 30 of the proposed programme budget for the biennium 2000–2001. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6 (A/54/6/Rev.1)*.

## Section 30

### Special expenses

#### Overview

- 30.1 Under section 30, Special expenses, resources are provided to cover specific expenditure requirements for (a) after-service health insurance; (b) compensatory payments; (c) general insurance charges; (d) bank charges; (e) interorganizational security measures; and (f) pension payments to former Secretaries-General.

Table 30.1 **Summary of requirements by component**

(Thousands of United States dollars)

#### (1) *Regular budget*

Component	1996–1997 expendi- tures	1998–1999 appropri- ations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
A. After-service health insurance	37 102.3	46 816.9	(2 539.3)	(5.4)	44 277.6	3 995.6	48 273.2
B. Compensatory payments	1 617.3	1 851.0	–	–	1 851.0	84.6	1 935.6
C. General insurance	1 047.2	1 246.5	–	–	1 246.5	60.5	1 307.0
D. Bank charges	183.3	1 131.1	(446.2)	(39.4)	684.9	33.3	718.2
E. Interorganizational security measures	520.6	987.7	(79.0)	(7.9)	908.7	45.7	954.4
F. Pension payments to former Secretaries-General	568.1	651.1	–	–	651.1	48.9	700.0
<b>Total</b>	<b>41 038.8</b>	<b>52 684.3</b>	<b>(3 064.5)</b>	<b>(5.8)</b>	<b>49 619.8</b>	<b>4 268.6</b>	<b>53 888.4</b>

#### (2) *Extrabudgetary resources*

	1996–1997 expendi- tures	1998–1999 estimates	Source of funds	2000–2001 estimates
	–	–	(a) Services in support of:	
			(i) United Nations organizations	–
			(ii) Extrabudgetary activities	
			Support to extrabudgetary substantive activities and administrative structures	4 666.3
	148.4	3 404.0	Support to peacekeeping operations	282.2
			(b) Substantive activities	
			Trust Fund for Security of Staff Members of the United Nations system	571.4
	–	363.0		
	–	–	(c) Operational projects	–
<b>Total</b>	<b>148.4</b>	<b>3 876.7</b>		<b>5 519.9</b>
<b>Total (1) and (2)</b>	<b>41 187.2</b>	<b>56 561.0</b>		<b>59 408.3</b>

Table 30.2 Summary of requirements by object of expenditure

(Thousands of United States dollars)

## (1) Regular budget

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
Other staff costs	38 719.6	48 667.9	(2 539.3)	(5.2)	46 128.6	4 080.2	50 208.8
Non-staff compensation	568.1	651.1	–	–	651.1	48.9	700.0
General operating expenses	1 230.5	2 377.6	(446.2)	(18.7)	1 931.4	93.8	2 025.2
Grants and contributions	520.6	987.7	(79.0)	(7.9)	908.7	45.7	954.4
<b>Total</b>	<b>41 038.8</b>	<b>52 684.3</b>	<b>(3 064.5)</b>	<b>(5.8)</b>	<b>49 619.8</b>	<b>4 268.6</b>	<b>53 888.4</b>

## (2) Extrabudgetary resources

	1996–1997 expenditures	1998–1999 estimates	Object of expenditure	2000–2001 estimates
	148.4	109.7	Posts <sup>a</sup>	261.2
	–	3 404.0	Other staff costs	4 666.3
	–	292.7	Consultants and experts	489.6
	–	41.1	Travel	54.8
	–	8.5	Operating expenses	38.0
	–	20.7	Equipment	10.0
<b>Total</b>	<b>148.4</b>	<b>3 876.7</b>		<b>5 519.9</b>
<b>Total (1) and (2)</b>	<b>41 187.2</b>	<b>56 561.0</b>		<b>59 408.3</b>

<sup>a</sup> One P-4 post is funded from the support account for peacekeeping operations in the jointly financed Office of the United Nations Security Coordinator, the post requirements for which are shown in table 30.9.

## A. After-service health insurance

Table 30.3 Summary of requirements by object of expenditure

(Thousands of United States dollars)

## (1) Regular budget

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
Other staff costs	37 102.3	46 816.9	(2 539.3)	(5.4)	44 277.6	3 995.6	48 273.2
<b>Total</b>	<b>37 102.3</b>	<b>46 816.9</b>	<b>(2 539.3)</b>	<b>(5.4)</b>	<b>44 277.6</b>	<b>3 995.6</b>	<b>48 273.2</b>

(2) *Extrabudgetary resources*

	<i>1996–1997 expendi- tures</i>	<i>1998–1999 estimates</i>	<i>Source of funds</i>	<i>2000–2001 estimates</i>
	–	–	(a) Services in support of:	–
			(i) United Nations organizations	
			(ii) Extrabudgetary activities	
			Support of extrabudgetary	
			substantive activities and	
	–	3 404.0	administrative structures	4 666.3
	–	–	(b) Substantive activities	–
	–	–	(c) Operational projects	–
<b>Total</b>	<b>–</b>	<b>3 404.0</b>		<b>4 666.3</b>
<b>Total (1) and (2)</b>	<b>37 102.3</b>	<b>50 220.9</b>		<b>52 939.5</b>

- 30.2 After-service health insurance coverage (for hospitalization, medical and dental expenses) is provided to retired staff members and their dependants in accordance with a General Assembly decision taken at its twenty-first session. By the same decision, coverage is also provided to staff members whose appointment is terminated as a result of disability. In all cases, coverage is available only to those who are eligible to receive a periodic benefit from the United Nations Joint Staff Pension Fund or under the rules governing compensation for service-incurred death, injury or illness. Based on General Assembly resolution 38/235 of 20 December 1983, the cost-sharing ratio applicable is 2 to 1 between the Organization and the participants.
- 30.3 By its resolution 40/258 of 18 December 1985, the General Assembly decided to extend the after-service health insurance coverage to former locally recruited staff who participated in a medical expense assistance plan under appendix E to the Staff Rules.
- 30.4 Following retirement, staff members are eligible for subsidized after-service coverage if they have participated in a United Nations system contributory health insurance plan for at least 10 years and are participating in a United Nations plan at the time of retirement. Staff members who upon retirement have participated in a United Nations contributory plan for at least five years are also eligible, provided that they pay the full premium for the period for which their participation falls short of the 10-year requirement for subsidized participation. Analysis of the enrolment indicates that for the biennium 2000–2001, some 89.2 per cent of participants will be encumbering regular budget posts at the time of retirement, and the remaining 10.8 per cent of participants would retire from extrabudgetary posts.
- 30.5 The after-service health insurance programme has since grown in terms of both the number of participants and cost. Experience in 1997 and 1998 reflected a somewhat lower than normal rate of increase in both enrolment and medical costs, however. As a result of the recent favourable budgetary experience of that period, growth in the total cost of the programme has slowed during the current biennium. This situation is not expected to continue, however, as the long-term underlying demographic and cost factors remain unchanged. It is expected that in 1999 the enrolment increase will return to its average level experienced before and will continue to grow as an increasing number of staff reach retirement age. The premium costs will also be increasing as the benefits gained from one-time cost-containment measures introduced in 1996–1997 have levelled off and medical costs are rising again. The average subsidy per retiree is expected to increase accordingly. Nonetheless, the reduced growth experienced during the biennium 1998–1999 had a delayed impact on the level of the estimated requirements for the biennium 2000–2001, which is reflected in the proposed decrease in resources in the amount of \$2,539,300.

**Resource requirements (at current rates)***Other staff costs*

- 30.6 The estimated requirements of \$44,277,600, including a decrease of \$2,539,300, are based on an anticipated annual increase in membership in the insurance programme and in insurance premiums during the biennium 2000–2001. The estimates also reflect a mitigating effect of the cost reduction due to a slow down in membership growth and premium subsidy in the past two years as a result of the prevailing trends during that period.

**B. Compensatory payments**Table 30.4 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
Other staff costs	1 617.3	1 851.0	–	–	1 851.0	84.6	1 935.6
<b>Total</b>	<b>1 617.3</b>	<b>1 851.0</b>	<b>–</b>	<b>–</b>	<b>1 851.0</b>	<b>84.6</b>	<b>1 935.6</b>

- 30.7 The estimates under compensatory payments provide for compensation to members of commissions, committees or other similar United Nations bodies in the event of death, injury or illness attributable to service with the United Nations. The responsibilities of the United Nations in this area, as well as the rules governing compensatory payments, are detailed in Secretary-General's bulletin ST/SGB/103/Rev.1.
- 30.8 Compensation is also provided to staff members or their dependants in the event of death, injury or illness attributable to the performance by the staff member of official duties on behalf of the United Nations. The compensation is governed by the specific rules under appendix D to the Staff Rules (ST/SGB/Staff Rules/Appendix D/Rev.1/Amend.1).
- 30.9 The costs incurred on both those accounts may include death annuities, monthly benefits for incapacity resulting from injury or illness, lump-sum indemnities for permanent disabilities and medical, hospital and other directly related expenses.

**Resource requirements (at current rates)***Other staff costs*

- 30.10 Resource requirements for compensatory payments are estimated at the maintenance level of \$1,851,000. The estimates are based on data for the years 1996 to 1998.

## C. General insurance

Table 30.5 Summary of requirements by object of expenditure

(Thousands of United States dollars)

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
General operating expenses	1 047.2	1 246.5	–	–	1 246.5	60.5	1 307.0
<b>Total</b>	<b>1 047.2</b>	<b>1 246.5</b>	<b>–</b>	<b>–</b>	<b>1 246.5</b>	<b>60.5</b>	<b>1 307.0</b>

- 30.11 The provisions under general insurance relate mainly to insurance of the buildings and property at United Nations Headquarters, including automobiles and works of art, as well as to insurance of aircraft used for travel by the Secretary-General and not owned by the United Nations and insurance for other air travel. In addition, in accordance with General Assembly resolution 41/210 of 11 December 1986, the United Nations has established a self-insurance plan for general liability risk in respect of acts occurring within the Headquarters district in the United States of America.

### Resource requirements (at current rates)

#### General operating expenses

- 30.12 Property and liability insurance rates are projected to be relatively stable in the biennium 2000–2001 based on trends foreseen at the present time. As a result, the requirements sought under this heading are at the maintenance level. Included in the estimated requirement of \$1,246,500 for general insurance are provisions of \$777,500 for commercial insurance and \$469,000 for general liability insurance. General liability insurance is broken down as follows:

		(United States dollars)
(a)	Cost of irrevocable letter of credit (in replacement of costs of purchased certificates of insurance)	13 800
(b)	Costs of liability claims processing and associated legal expenses and expert advice	55 200
(c)	Two annual instalments (\$200,000 each) for the liability reserve fund under the self-insurance plan in accordance with General Assembly resolution 41/210	400 000
<b>Total</b>		<b>469 000</b>

## D. Bank charges

Table 30.6 Summary of requirements by object of expenditure

(Thousands of United States dollars)

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
General operating expenses	183.3	1 131.1	(446.2)	(39.4)	684.9	33.3	718.2
<b>Total</b>	<b>183.3</b>	<b>1 131.1</b>	<b>(446.2)</b>	<b>(39.4)</b>	<b>684.9</b>	<b>33.3</b>	<b>718.2</b>

### Resource requirements (at current rates)

#### General operating expenses

- 30.13 The estimated requirement of \$684,900 relates to transaction costs and other fees for services provided by banks and is based on the current volume of banking transactions. These costs are more than offset by interest income earned on cash balances, which will be budgeted under income section 2. United Nations bank balances in United States dollars earn a full market rate of interest, and bank fees are based on rates established through competitive bidding. Increased fees will be avoided in the biennium 2000–2001 as a result of the implementation of the new electronic payment system, which will automate many of the payment processing functions performed by banks. A decrease of \$446,200 reflects the actual charge trends experienced since the introduction of the new charging arrangements initially reported in the context of the proposed programme budget for the biennium 1998–1999.

## E. Interorganizational security measures

### 1. United Nations share

Table 30.7 Estimates for interorganizational security measures

(Thousands of United States dollars)

#### (1) Regular budget

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
Grants and contributions	520.6	987.7	(79.0)	(7.9)	908.7	45.7	954.4
<b>Total</b>	<b>520.6</b>	<b>987.7</b>	<b>(79.0)</b>	<b>(7.9)</b>	<b>908.7</b>	<b>45.7</b>	<b>954.4</b>

#### (2) Extrabudgetary resources

	1996–1997 expenditures	1998–1999 estimates	Source of funds	2000–2001 estimates
	–	–	(a) Services in support of:	–
			(i) United Nations organizations	
	148.4	109.7	(ii) Extrabudgetary activities	282.2
			Support to peacekeeping operations	
			(b) Substantive activities	
			Trust Fund for Security of Staff	
	–	363.0	Members of the United Nations	571.4
	–	–	System	–
			(c) Operational projects	
<b>Total</b>	<b>148.4</b>	<b>472.7</b>		<b>853.6</b>
<b>Total (1) and (2)</b>	<b>669.0</b>	<b>1 460.4</b>		<b>1 808.0</b>

- 30.14 Beginning with the 1996–1997 programme budget, the United Nations share of the costs of (a) insurance coverage for hazardous duty stations and (b) the staff of the United Nations Security Coordinator was included in the United Nations regular budget. The provision of the resolution on unforeseen and extraordinary expenditures would continue to apply to security expenses for which requirements cannot be foreseen at this stage, such as evacuations, provision of movable equipment for security purposes, short-term security personnel in an emergency, and field security missions deemed necessary by the United Nations Security Coordinator. All costs included in the programme budget, as well as those incurred under the resolution on unforeseen and extraordinary expenditures, are apportioned to organizations in accordance with the formula agreed on by the Administrative Committee on Coordination.

- 30.15 The United Nations Security Coordinator acts on behalf of the Secretary-General to ensure a coherent response by the United Nations to any emergency situation and is responsible for all policy/procedural matters related to security, including decisions related to all aspects of evacuation. The United Nations Security Coordinator formulates detailed recommendations aimed at ensuring the safety and security of staff members and eligible family members of the entire United Nations system, initiates discussions with representatives of agencies, political departments and other relevant offices in the Organization on current and potential security-related problems and is responsible for coordinating, planning and implementing inter-agency security and safety programmes and for acting as the focal point for inter-agency cooperation.
- 30.16 The Office of the United Nations Security Coordinator currently consists of two Professional (one D-1 and one P-3) and two General Service (Other level) staff members who, following a decision by the Administrative Committee on Coordination, are funded on an inter-agency basis. In addition, one P-4 post is funded from the support account for peacekeeping operations, and five posts are provided on non-reimbursable loan basis, by UNDP (1 P-5 and 1 General Service (Other level)), WFP (1 P-4 and 1 General Service (Other level)) and UNICEF, UNHCR and WFP jointly (1 P-4).
- 30.17 The main objectives of the Office are to ensure that staff members of the organizations of the United Nations system are able to carry out their functions in an atmosphere of safety and security and to take whatever actions are required to remove them when they are no longer able to operate in safety.

## Outputs

- (a) *Parliamentary services.* Parliamentary documentation: annual report of the Secretary-General on respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations;
- (b) *Other substantive activities.* Technical material: United Nations Field Security Handbook and United Nations Security Operations Manual;
- (c) *Coordination, harmonization and liaison (RB/XB)*
  - (i) Coordination with organizations of the United Nations system on all aspects of inter-agency security cooperation, including planning and implementing of inter-agency security and safety programmes, as well as organizing and managing the evacuation of United Nations system staff, as necessary;
  - (ii) Maintaining liaison with permanent missions of Member States as necessary;
  - (iii) Annual reports to the Administrative Committee on Coordination through the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) and the Consultative Committee on Administrative Questions (Personnel and General Administrative Questions);
  - (iv) Developing an interorganizational programme for critical incident stress management, including the development of training programmes and strategies for use by organizations in responding to emergency situations in which staff have been affected by violence;
  - (v) Organizing and conducting seminars and inter-agency meetings on an ad hoc basis, including preparation of all documentation required therefor;
  - (vi) Monthly security/travel advisories and daily updates on security issues;
  - (vii) Coordinating all issues and actions required in the case of arrest and detention of staff or dependants;
  - (viii) Coordinating all issues and actions required in the case of hostage-taking or kidnapping of staff or dependants;
- (d) *Administrative support services (RB/XB)*
  - (i) Monitoring the prevailing level of security risk for each field office;



- (ii) Assessing the level of security planning and preparedness and ensuring the viability of a specific detailed security plan at each duty station for both international and national staff;
- (iii) Briefing staff prior to assignment to their duty station;
- (iv) Collecting, interpreting and disseminating information regarding potential threats to security of staff;
- (v) Organizing, managing and coordinating evacuation of United Nations staff and dependants as necessary;
- (vi) Supervising and instructing the field-based corps of field security officers, who are hired on an inter-agency basis by UNDP;
- (vii) Undertaking security-related evaluation missions to appraise specific aspects of security on site;
- (viii) Developing, organizing and presenting security-related training programmes and organizing training seminars in cooperation with the United Nations training service and the training services of other organizations;
- (ix) Conducting investigations, as required, into the deaths of staff members who died in the field under suspicious circumstances;
- (x) Managing the malicious acts insurance policy, covering approximately 20,000 staff members.

30.18 In accordance with the formula agreed on by the Administrative Committee on Coordination, the share of the United Nations for the cost of interorganizational security measures is estimated at \$908,700, based on an estimated percentage share of 16.2 per cent of the cost of the Office and 20 per cent of the cost of insurance coverage. The total requirements for the activities are contained in table 30.8.

## 2. Total requirements for interorganizational security measures (full budget)

Table 30.8 Summary of requirements by object of expenditure

(Thousands of United States dollars)

### (1) Jointly financed budget

Object of expenditure	1996–1997 expenditures	1998–1999 appropriations	Resource growth		Total before recosting	Recosting	2000–2001 estimates
			Amount	Percentage			
Posts	725.0	698.9	39.5	5.6	738.4	46.5	784.9
Other staff costs	2 354.5	3 758.5	(36.9)	(0.9)	3 721.6	180.8	3 902.4
Travel	48.4	213.9	(4.8)	(2.2)	209.1	10.1	219.2
General operating expenses	405.4 <sup>a</sup>	250.0	(190.2)	(76.0)	59.8	3.0	62.8
Supplies and materials	–	6.8	(1.4)	(20.5)	5.4	0.2	5.6
Furniture and equipment	–	10.2	(8.7)	(85.2)	1.5	0.1	1.6
<b>Total</b>	<b>3 533.3</b>	<b>4 938.3</b>	<b>(202.5)</b>	<b>(4.1)</b>	<b>4 735.8</b>	<b>240.7</b>	<b>4 976.5</b>

(2) *Extrabudgetary resources*

	1996–1997 expendi- tures	1998–1999 estimates	Source of funds	2000–2001 estimates
	–	–	(a) Services in support of:	–
	148.4	109.7	(i) United Nations organizations	–
			(ii) Extrabudgetary activities	282.2
			Support to peacekeeping operations	
			(b) Substantive activities	
		363.0	Trust Fund for Security of Staff	
	–		Members of the United Nations	571.4
	–	–	System	–
			(c) Operational projects	
<b>Total</b>	<b>148.4</b>	<b>472.7</b>		<b>853.6</b>
<b>Total (1) and (2)</b>	<b>3 681.7</b>	<b>5 411.0</b>		<b>5 830.1</b>

<sup>a</sup> Including supplies and equipment.

Table 30.9 **Post requirements**

*Organizational unit: Office of the United Nations Security Coordinator*

	<i>Established posts</i>		<i>Temporary posts</i>				<i>Total</i>	
	<i>Regular budget</i>	<i>2000–2001</i>	<i>Regular budget</i>		<i>Extrabudgetary resources</i>			
	<i>1998–1999</i>	<i>2000–2001</i>	<i>1998–1999</i>	<i>2000–2001</i>	<i>1998–1999</i>	<i>2000–2001</i>	<i>1998–1999</i>	<i>2000–2001</i>
Professional category and above								
D-1	1	1	–	–	–	–	1	1
P-5	–	–	–	–	1	1	1	1
P-4/3	1	1	–	–	3	3	4	4
P-2/1	–	–	–	–	–	–	–	–
Total	2	2	–	–	4 <sup>a</sup>	4 <sup>a</sup>	6	6
General Service category								
Other level	2	2	–	–	2	2	4	4
Total	2	2	–	–	2	2	4	4
Grand total	4	4	–	–	6	6	10	10

<sup>a</sup> Includes one P-4 post financed from the support account for peacekeeping operations and five posts provided on non-reimbursable loan basis, by UNDP (1 P-5 and 1 General Service (Other level)), WFP (1 P-4 and 1 General Service (Other level)) and UNICEF, UNHCR and WFP jointly (1 P-4).

**Resource requirements (at current rates)***Posts*

- 30.19 The requirement of \$738,400 would provide for the costs of one D-1, one P-4 and two General Service (Other level) posts funded on an inter-agency basis. The increase of \$39,500 relates to the proposed reclassification of a P-3 post to the P-4 level upon the recommendation of the Administrative Committee on Coordination, given the increased responsibilities attached to the post, in particular in relation to assessment of the security situation in field duty stations.

*Other staff costs*

- 30.20 Provision of \$3,721,600, reflecting a decrease of \$36,900, relates to the cost of hazardous duty station life insurance coverage. Interorganizational life insurance coverage has been obtained on a system-wide basis

since 1 January 1990 for staff members required to work in areas that might involve certain risks, as determined by the United Nations Security Coordinator.

- 30.21 Coverage is related to malicious acts only, that is, for death or disability caused directly by war, invasion, acts of foreign enemies, hostilities, civil war, revolution, rebellion, insurrection, military or usurped power, riots or civil commotion, sabotage, explosion of war weapons, terrorist activities, murder, assault by foreign enemies or any attempt thereat.
- 30.22 The following categories of staff are covered by this policy: internationally recruited staff assigned to a duty station, internationally recruited staff, experts and consultants on official mission/travel/daily subsistence allowance status; and other United Nations official visitors in the designated countries; internationally recruited General Service staff; staff in the Field Service category; and locally recruited staff members (coverage is for service-incurred events only, including travel to and from the workplace).

#### *Travel*

- 30.23 A provision of \$209,100, including a decrease of \$4,800, is proposed to cover the cost of attending two ad hoc inter-agency meetings and of undertaking 24 security missions, as mandated by the Administrative Committee on Coordination.

#### *General operating expenses*

- 30.24 The estimated requirement of \$59,800, reflecting a decrease of \$190,200, would provide for communications, including long-distance telephone, facsimile and cable charges, and maintenance of office automation equipment. The decrease of \$190,200 relates mainly to a one-time requirement for chartering aircraft for evacuation purposes in the biennium 1998–1999.

#### *Supplies and materials*

- 30.25 An estimated amount of \$5,400, including a decrease of \$1,400, would provide for supplies for office automation equipment and other general office supplies.

#### *Furniture and equipment*

- 30.26 The estimated requirement of \$1,500 relates to the purchase of miscellaneous office equipment.

## **F. Pension payments to former Secretaries-General**

Table 30.10 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>1996–1997 expenditures</i>	<i>1998–1999 appropriations</i>	<i>Resource growth</i>		<i>Total before recosting</i>	<i>Recosting</i>	<i>2000–2001 estimates</i>
			<i>Amount</i>	<i>Percentage</i>			
Non-staff compensation	568.1	651.1	–	–	651.1	48.9	700.0
<b>Total</b>	<b>568.1</b>	<b>651.1</b>	<b>–</b>	<b>–</b>	<b>651.1</b>	<b>48.9</b>	<b>700.0</b>

#### *Non-staff compensation*

- 30.27 The requirement of \$651,100 reflects the provision for retirement allowances of former Secretaries-General.

Table 30.11 **Summary of follow-up action taken to implement relevant recommendations of the internal and external oversight bodies and the Advisory Committee on Administrative and Budgetary Questions**

<i>Brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
<b>Advisory Committee on Administrative and Budgetary Questions</b> (A/52/7 (Chap. II, Part X))	
The Advisory Committee recommends that the long-term implications and impact of the growth in the liability of the Organization for after-service health insurance benefits be addressed, on a system-wide basis, in a report of the Secretary-General, along with practical indications of how the Secretariat intends to address the issue (para. X.25).	The question of liabilities for post-retirement health insurance is currently under consideration by the Consultative Committee on Administrative Questions (Financial and Budgetary Questions). The results of its deliberations will be reported to the General Assembly, as appropriate.