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PROGRAMME BUDGET FOR THE BIENNIUM 1976-1977

Emoluments of the Secretary-General

Twenty-fifth report of the Advisory Committee on Administrative and Budgetary Questions

1. At its 93rd plenary meeting, on 8 December 1976, the General Assembly adopted resolution 31/60 on the appointment of the Secretary-General.
2. In this connexion the Advisory Committee on Administrative and Budgetary Questions has reviewed the current salary and emoluments of the Secretary-General.
3. The Advisory Committee notes that the salary of the Secretary-General was last revised with effect from 1 January 1974 on the basis of a decision taken by the General Assembly at its 2206th plenary meeting, on 18 December 1973, on the recommendation of the Fifth Committee, that "its decision to consolidate five classes of post adjustment into the base salary scale of staff in the Professional and higher categories applies also to the Secretary-General".
4. Since that time the General Assembly has taken decisions which have affected the emoluments of the Administrator of the United Nations Development Programme and the executive heads of the major specialized agencies including the application of a 6 per cent increase in net salary, the consolidation of five classes of post adjustment into the base salary, and revision of the rates of staff assessment and post adjustment.
5. To take account of the above developments, the Advisory Committee recommends that the salary of the Secretary-General be increased to \$110,650 gross effective 1 January 1977. The following table provides a comparison between the present and the proposed emoluments:

	<u>Present</u>	<u>Recommended by the Advisory Committee</u>	
		<u>With dependants</u>	<u>Without dependants</u>
Gross salary	77,600	110,650	110,650
Net salary	45,400	57,720	52,090
Post adjustment (per class) .	1,810	2,400	2,165

6. Should the recommendation of the Advisory Committee in paragraph 5 above be approved by the General Assembly, there would be a consequential increase in the maximum retirement allowance for the Secretary-General from \$38,000 to \$55,325 a year pursuant to General Assembly resolution 2772 (XXVI) of 29 November 1971.

7. In this connexion the Advisory Committee notes that General Assembly resolution 2772 (XXVI), in dealing with the salary and retirement allowance of the Secretary-General, does not indicate what procedures should be applied to adjust pensions in payment to former Secretaries-General or their surviving spouses. The Advisory Committee recommends that, effective 1 January 1977, pensions in payment to former Secretaries-General or their surviving spouses be adjusted proportionately whenever the Assembly takes a decision affecting the maximum retirement allowance for the Secretary-General.

Financial implications

8. The increase in the salary of the Secretary-General recommended by the Advisory Committee in paragraph 5 above would be offset to a large extent in 1977 by the decrease in the amount payable to him by way of post adjustment because of the consolidation of five classes of post adjustment into the proposed base salary. Consequently the net increase for 1977 would amount to \$4,000 under section 1 of the programme budget for the biennium 1976-1977. In addition there would be an increase of \$21,000 for staff assessment under section 25, offset by an equivalent amount in income from staff assessment under income section 1.

9. The consequential increase in the maximum retirement allowance described in paragraph 6 above would not involve any financial implications for 1977 in so far as the incumbent Secretary-General is concerned. However, should the Advisory Committee's recommendation in paragraph 7 above be approved, there would be an increase of \$8,000 in 1977 under section 1 of the programme budget for the proportionate adjustment, which would be made to the one existing pension in payment.
