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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1980-1981

UNITED NATIONS PENSION SYSTEM

Administrative and financial implications of the report
of the United Nations Joint Staff Pension Board

Statement submitted by the Secretary-General in accordance with
rule 153 of the rules of procedure of the General Assembly

1. The United Nations Joint Staff Pension Fund secretariat renders services to the United Nations Joint Staff Pension Committee. In recognition of these services, the United Nations regular budget is charged with one third of the cost of established posts in the Fund's secretariat.
2. The administrative budget proposed for 1980 by the United Nations Joint Staff Pension Board, as contained in annex III of its report to the General Assembly at its current session, 1/ includes provision for the creation of five new established posts (one P-4, one G-5 and three G-3/4) and the reclassification of one G-4 to the G-5 level. Additionally, under supplementary estimates for 1979, the Board recommended the reclassification of three posts: two from P-4 to P-5 and one from P-3 to P-4. The Advisory Committee on Administrative and Budgetary Questions, in its corresponding report, 2/ recommended that the General Assembly approve the request, except that the Committee did not support the Board's proposals for two of the G-4/3 posts requested for 1980 and the reclassification of the P-3 post to the P-4 level in 1979.
3. In the proposed programme budget for the biennium 1980-1981 a provision of \$1,030,100 (\$500,000 for 1980 and \$530,100 for 1981) was requested as the United Nations share of the cost of the secretariat of the Joint Staff Pension Fund. That

1/ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 9 (A/34/9, annex III, table 1).

2/ A/34/721, paras. 57, 61, 62 and 64.

amount also included \$6,000 for 1980 and \$6,400 for 1981, representing the United Nations share of the cost of the Board's sessions.

4. The estimated administrative costs for 1980 related to established posts and common staff costs, as contained in the report of the United Nations Joint Staff Pension Board, and as amended by the Advisory Committee, is \$1,140,500, representing two thirds of the total cost of these two items. The corresponding United Nations share (one third of total costs) is therefore \$570,300, representing an increase of \$76,300 over the amount requested for this purpose in the Secretary-General's proposed programme budget for 1980-1981. Applying the standard inflation rate of 6 per cent applicable to New York for 1981, the corresponding increase estimated for 1981 is \$80,900. Thus the total additional requirement for 1980-1981 would be \$157,200.

5. Under section 31, staff assessment, of the proposed programme budget for the 1980-1981 biennium, the Secretary-General proposed that the system in effect for handling tax reimbursement in respect of United Nations staff under the regular budget should be used as the vehicle for relieving the United Nations Joint Staff Pension Fund, among others, of the need to make provision for the reimbursement of national income taxes in their own budgets. In application of this policy, the resources required in respect of staff assessment related to the posts requested by the United Nations Joint Staff Pension Board, as amended by the Advisory Committee, are indicated below.

6. Should the General Assembly approve the estimate of administrative expenses contained in the report of the United Nations Joint Staff Pension Board, as amended by the Advisory Committee, the following additional appropriations would be required for the biennium 1980-1981.

Section 1. Contributions to the United Nations Joint Staff Pension Fund	\$157,200
Section 31. Staff assessment	120,000
Income	
Section 1. Income from staff assessment	(120,000)
	<u>\$157,200</u>
