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Programme budget for the biennium 2006-2007

Proposed programme budget for the biennium 2008-2009

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

Fourteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for the biennium 2008-2009

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General (A/C.5/62/2) on the administrative and financial implications that would arise for the regular budget should the General Assembly adopt the recommendations submitted to it in the report of the Standing Committee of the United Nations Joint Staff Pension Board (A/62/175).
2. As indicated in paragraph 2 of the report of the Secretary-General, at the time of the preparation of the programme budget proposals for the biennium 2008-2009, the administrative budget of the United Nations Joint Staff Pension Fund for the period 2008-2009 had not yet been finalized. The United Nations regular budget share of the cost of the central secretariat of the Fund, as included in the proposed programme budget for the biennium 2008-2009, was originally estimated at \$10,553,600 (at 2006-2007 rates). The Advisory Committee notes that, at 2008-2009 rates, this estimate amounts to \$11,239,900 (see A/C.5/62/2, para. 3).
3. Based on the recommendations contained in the report of the Pension Board, the United Nations share of the administrative and audit costs related to the Fund has been revised to a total of \$18,998,600 (at 2008-2009 rates) (see A/62/175, para. 150 (c)).
4. The Advisory Committee observes that, in accordance with established procedures, an estimated 62.2 per cent of the costs to be borne by the United Nations will be covered by the regular budget of the United Nations and the balance of 37.8 per cent will be reimbursed by the funds and programmes (see A/62/6 (Sect. 1), para. 1.28). However, the Secretary-General indicates that, based on the latest data on the number of participants in the Fund, against which the



percentage is derived, the United Nations share would need to be revised to 63.1 per cent (see A/C.5/62/2, para. 7).

5. The Secretary-General indicates that, based on the application of the revised distribution rate of 63.1 per cent to the revised overall requirements of \$18,998,600 (at 2008-2009 rates), an amount of \$11,988,100 (at 2008-2009 rates) would represent the revised regular budget share as compared with \$11,239,900 (at 2008-2009 rates) already included under section 1, Overall policymaking, direction and coordination, of the proposed programme budget for the biennium 2008-2009 (A/62/6 (Sect. 1)). The Secretary-General therefore proposes that an additional appropriation in the amount of \$748,200, reflecting the difference between the previously budgeted amount of the regular budget share and the revised requirements, would need to be included under section 1 of the proposed programme budget for the biennium 2008-2009.

6. In its fourth report on the proposed programme budget for the biennium 2008-2009 (A/62/7/Add.3), the Advisory Committee has already commented on the report of the Pension Board (A/62/175). Should the General Assembly adopt the recommendations contained in the report of the Pension Board, an additional appropriation of \$748,200 would need to be included under section 1, Overall policymaking, direction and coordination, of the proposed programme budget for the biennium 2008-2009. The provision would represent a charge against the contingency fund.
