



General Assembly

Distr.: General
24 November 2014

Original: English

Sixty-ninth session

Agenda item 132

Programme budget for the biennium 2014-2015**First performance report on the programme budget for the
biennium 2014-2015****Report of the Secretary-General***Summary*

Revised estimates required as a result of variations in costing parameters since the time of the initial appropriation, unforeseen and extraordinary items and additional mandates that are best dealt with in the context of the performance report are identified in the present report, under the arrangements endorsed by the General Assembly at its thirty-second session.

The revised estimates under the expenditure sections of the budget amount to \$5,573.3 million, representing an increase of \$34.7 million compared with the appropriation level approved by the General Assembly in its resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279. The revised estimates under the income sections amount to \$533.0 million, representing an increase of \$9.1 million.



I. Introduction

1. The primary purpose of the first performance report, which is submitted in the first year of each biennium, is to identify revised estimates required because of variations in the rates of inflation and exchange and in standards since the calculation of the initial appropriations. This is in conformity with the recommendation of the Advisory Committee on Administrative and Budgetary Questions (A/32/8 and Corr.1, para. 14), which was endorsed by the General Assembly at its thirty-second session (resolution 32/211).

2. The performance report also takes into account additional mandates approved by the General Assembly and the Security Council since the approval of the budget appropriation, unforeseen and extraordinary items that could not be deferred to the following biennium and decisions of policymaking organs that are best dealt with in the context of the performance report.

3. The increase in revised estimates for expenditure sections and income sections are summarized in tables 1.A and 1.B.

Table 1

A. Summary of revised estimates for expenditure sections

(Thousands of United States dollars)

	<i>Appropriation^a</i>	<i>Revised estimate</i>	<i>Increase</i>	
			<i>Amount</i>	<i>Percentage</i>
Expenditure	5 538 551.4	5 573 266.7	34 715.3	0.6

^a See resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279.

B. Summary of revised estimates for income sections

(Thousands of United States dollars)

	<i>Income estimates</i>	<i>Revised estimate</i>	<i>Increase</i>	
			<i>Amount</i>	<i>Percentage</i>
Income ^a	523 925.2	533 028.4	9 103.2	1.7

^a Income estimates are used to offset Member State assessments.

4. An explanation of the variations in the costing parameters assumed in the calculation of the initial appropriation is provided in section II, parts C to F, below. Schedules 1 to 4 and annexes I to III provide the costing parameters used in the initial appropriation, the proposed revisions for the biennium 2014-2015 and their effect on budget sections and duty stations, as follows:

- Schedule 1: the rates of exchange and inflation used in the initial appropriation for the biennium 2014-2015 and the rates proposed in the present report
- Schedule 2: the post adjustment multipliers used in the initial appropriation and the actual post adjustment multipliers for 2014 promulgated by the International Civil Service Commission (ICSC) and the revised projected rates for 2015

- Schedule 3: the actual United Nations operational rates of exchange against the United States dollar in effect at the various duty stations for the first 10 months of 2014
- Schedule 4: the cost-of-living adjustments for staff in the General Service and related categories assumed in the initial appropriation for the biennium 2014-2015, the adjustments actually effected in 2014 and the revised assumptions for 2015
- Annex I: revised estimates:
 - A: By budget section and main determining factor
 - B: By duty station and main determining factor
- Annex II: revised estimates for jointly financed activities and inter-organizational security measures by main determining factor
- Annex III: expenditures incurred under the regular budget for the biennium 2014-2015 as at 30 September 2014

II. Expenditure sections

5. The revised estimates resulting from the factors mentioned below would increase by \$34.7 million, for a total of \$5,573.3 million for the biennium. The details are summarized in table 2.

Table 2

Projected changes in budget estimates for expenditure sections for the biennium 2014-2015

(Thousands of United States dollars)

<i>Category</i>	<i>Amount</i>	<i>Factor</i>
Initial appropriation	5 530 349.8	Resolution 68/248 A-C
Additional appropriation ^a	8 201.6	Resolutions 68/247 B, 68/268 and 68/279
Programme budget appropriation	5 538 551.4	
(a) Unforeseen and extraordinary expenses	22 827.3	Commitments approved by the Advisory Committee, certified by the Secretary-General in respect of peace and security and inter-organizational security measures, and by the President of the International Court of Justice in accordance with resolution 68/249
(b) Decisions of policymaking organs:		
Strategic heritage plan of the United Nations Office at Geneva	—	Resolution 68/247 (see sect. V)
Subvention to the Extraordinary Chambers in the Courts of Cambodia	—	Resolution 68/247 B (see sect. I)
(c) Variations in budgetary assumptions		
Exchange rates	(24 534.4)	United Nations operational rates of exchange

<i>Category</i>	<i>Amount</i>	<i>Factor</i>
Inflation rates	(5 322.8)	Consumer price indices, post-adjustment multipliers promulgated by ICSC and actual cost-of-living adjustments
Standard costs	32 171.4	Actual payroll data, common staff costs and staff assessment
Vacancy rates	9 573.8	Updated average vacancy rates
Revised total	5 573 266.7	

^a Includes the amounts approved by the General Assembly and the Fifth Committee during the resumed sixty-eighth session relating to: (a) revised estimates of the programme budget for the biennium 2014-2015 under sect. 22, Economic and social development in Western Asia, and sect. 33, Construction, alteration, improvement and major maintenance; (b) strengthening and enhancing the effective functioning of the human rights treaty body system; and (c) modalities for the third International Conference on Financing for Development.

6. The Secretary-General has issued and, where applicable, will issue revised estimates and statements of programme budget implications in response to draft resolutions considered by the Main Committees at the current session of the General Assembly. These amounts are being handled outside of the context of the first performance report but will be revised, where applicable, to reflect the costing parameters approved by the Assembly in its consideration of the present report and, subject to the decisions of the Assembly, will affect the level of the revised appropriation. At the time of reporting, the amounts proposed in those reports amounted to approximately \$312.5 million and related to revised estimates under various sections, as follows:

- (a) Administration of justice at the United Nations ([A/69/227](#), [A/69/519](#)) (\$2.6 million);
- (b) Progress in the construction project at the Economic Commission for Africa in Addis Ababa ([A/69/359](#), [A/69/415](#)) (\$2.7 million);
- (c) Sixth progress report on the enterprise resource planning project ([A/69/385](#) and Corr.1, [A/69/418](#)) (\$5.5 million);
- (d) Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council during its 2014 session ([A/69/535](#)) (\$0.05 million);
- (e) Partnerships Facility ([A/68/6 \(Sect. 1\)](#)) (\$0.6 million);
- (f) Reform of operational arrangements for the Advisory Committee on Administrative and Budgetary Questions (see [A/C.5/68/13](#)) (\$0.6 million);
- (g) Strategic heritage plan of the United Nations Office at Geneva ([A/69/417](#) and Corr.1, [A/69/580](#)) (\$28.4 million);
- (h) Programme budget implications for the implementation of the International Decade for People of African Descent ([A/C.5/69/4](#), [A/69/551](#), resolution 69/16) (\$1.2 million);
- (i) Request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ([A/69/536](#)) (\$36 million);

(j) Revised estimates resulting from the requests contained in the outcome document of the high-level plenary meeting of the General Assembly known as the World Conference on Indigenous Peoples ([A/69/521](#)) (\$0.1 million);

(k) Revised estimates for the Office of the Special Envoy on Ebola and the United Nations Mission for Ebola Emergency Response for the biennium 2014-2015 ([A/69/590](#)) (\$193.6 million);

(l) Estimates in respect of special political missions for 2015 ([A/69/363](#) and Add.1-5) (\$41.1 million).

7. Furthermore, it is anticipated that a number of reports yet to be submitted to the General Assembly would give rise to revised estimates and/or statements of programme budget implications, including the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its twenty-fifth, twenty-sixth and twenty-seventh sessions.

A. Unforeseen and extraordinary expenses (increase: \$22,827,300)

8. Under the terms of General Assembly resolution 68/249, on unforeseen and extraordinary expenses for the biennium 2014-2015, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to enter into commitments to meet unforeseen and extraordinary expenses, except that the concurrence of the Advisory Committee shall not be necessary for such commitments not exceeding a total of \$8 million in any one year that the Secretary-General certifies as relating to the maintenance of peace and security; such commitments as the President of the International Court of Justice certifies as relating to expenses occasioned by a number of situations in the Court as prescribed in paragraph 1 (b) of the resolution; and such commitments not exceeding a total of \$1 million that the Secretary-General certifies as required for security measures.

9. As reflected in table 3.A-C, such commitments have been entered into in the amount of \$22.8 million, as follows:

(a) Commitments approved by the Advisory Committee relating to: (i) the commissions of inquiry on the Central African Republic, the Democratic People's Republic of Korea, the Syrian Arab Republic, Eritrea and the 2014 Gaza conflict; (ii) the Joint Mission of the Organization for the Prohibition of Chemical Weapons and the United Nations for the Elimination of the Chemical Weapons Programme of the Syrian Arab Republic; (iii) promoting reconciliation, accountability and human rights in Sri Lanka; (iv) the human rights situation in Iraq; and (v) the monitoring mechanism for the Syrian Arab Republic (\$15.9 million) that are reflected in table 3.A;

(b) Commitments certified by the Secretary-General as relating to the maintenance of peace and security and for security measures (\$6.9 million) as reflected in table 3.B;

(c) Commitments certified by the President of the International Court of Justice as relating to unforeseen expenses in respect of the Court (\$0.01 million) as reflected in table 3.C.

10. Those expenses relate to budget sections 2, 3, 4, 7, 24, 27 and 29F, as set out below.

Table 3
Unforeseen and extraordinary expenses

A. Commitments approved by the Advisory Committee (\$15,907,800)

(Thousands of United States dollars)

Section 2. General Assembly and Economic and Social Council affairs and conference management

International Commission of Inquiry for the Central African Republic	87.6
Commission of Inquiry on Human Rights in the Democratic People's Republic of Korea	289.4
Independent International Commission of Inquiry on the Syrian Arab Republic	502.3
Commission of Inquiry on Human Rights in Eritrea	111.8
Independent Commission of Inquiry on the 2014 Gaza conflict	470.6

Section 3. Political affairs

Joint Mission of the Organization for the Prohibition of Chemical Weapons and the United Nations for the Elimination of the Chemical Weapons Programme of the Syrian Arab Republic	1 701.3
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Section 24. Human rights

International Commission of Inquiry for the Central African Republic ^a	3 373.6
Commission of Inquiry on Human Rights in the Democratic People's Republic of Korea	620.3
Promoting reconciliation, accountability and human rights in Sri Lanka	1 192.1
Independent International Commission of Inquiry on the Syrian Arab Republic ^a	3 276.6
Commission of Inquiry on Human Rights in Eritrea	1 025.1
Independent Commission of Inquiry on the 2014 Gaza conflict ^a	1 052.1
Human rights situation in Iraq ^a	598.6

Section 27. Humanitarian assistance

Monitoring mechanism for the Syrian Arab Republic	1 529.8
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Section 29F. Administration, Geneva

Commission of Inquiry on Human Rights in Eritrea	38.3
Independent Commission of Inquiry on the 2014 Gaza conflict	38.3

Subtotal	15 907.8
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^a The amounts take into account actual expenditure experience and are therefore lower than the total amount approved by the Advisory Committee on Administrative and Budgetary Questions.

B. Commitments approved by the Secretary-General (\$6,905,700)

(Thousands of United States dollars)

Section 3. Political affairs

Good offices in furtherance of the implementation of Security Council resolution 2118 (2013) — Syrian Arab Republic	650.5
Advance team to commence preparations for the establishment of a United Nations Electoral Observer Mission in Burundi	449.5
Headquarters Board of Inquiry into certain incidents that occurred in the Gaza Strip	471.9

Section 4. Disarmament

Mission to Investigate Allegations of the Use of Chemical Weapons in the Syrian Arab Republic	668.2
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Section 24. Human rights

Human rights monitoring mission in Ukraine	2 634.4
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Section 27. Humanitarian assistance

Monitoring mechanism for the Syrian Arab Republic	2 031.2
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Subtotal	6 905.7
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C. Commitments approved by the President of the International Court of Justice (\$13,800)

(Thousands of United States dollars)

Section 7. International Court of Justice

Calling of witnesses and appointment of experts in 2014	13.8
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Subtotal	13.8
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B. Decisions of policymaking organs**1. Strategic heritage plan of the United Nations Office at Geneva****Section 33. Construction, alteration, improvement and major maintenance**

11. By its resolution 68/247 A, the General Assembly approved a commitment authority in the amount of \$1,294,200 for 2015 (at preliminary 2014-2015 rates) to support the project management team. As reflected in paragraph 142 of the report of the Secretary-General on the strategic heritage plan of the United Nations Office at Geneva (A/69/417 and Corr.1), the commitment authority will be superseded by the requirements for 2015 as presented in the Secretary-General's report (see para. 6 (g) above).

2. Subvention to the Extraordinary Chambers in the Courts of Cambodia**Section 29B. Office of Programme Planning, Budget and Accounts**

12. In section I, paragraphs 7 and 8, of its resolution 68/247 B, the General Assembly authorized the Secretary-General to enter into commitments in an amount not to exceed \$15,540,000 to supplement the voluntary financial resources of the internal component of the Extraordinary Chambers in the Courts of Cambodia for

the period from 1 January to 31 December 2014, and requested the Secretary-General to submit to the Assembly at the main part of its sixty-ninth session a report on the use of the commitment authority as well as information on a comprehensive examination of the future financing of the Extraordinary Chambers for 2015 and beyond.

13. In line with the General Assembly's request, the report of the Secretary-General on the request for a subvention to the Extraordinary Chambers in the Courts of Cambodia ([A/69/536](#)) has been submitted to the Assembly for its consideration, and includes the Secretary-General's request to appropriate an amount of \$6,974,900 for 2014 and an amount of \$28,983,200 for 2015 (see para. 6 (i) above).

C. Changes in exchange rates (decrease: \$24,534,400)

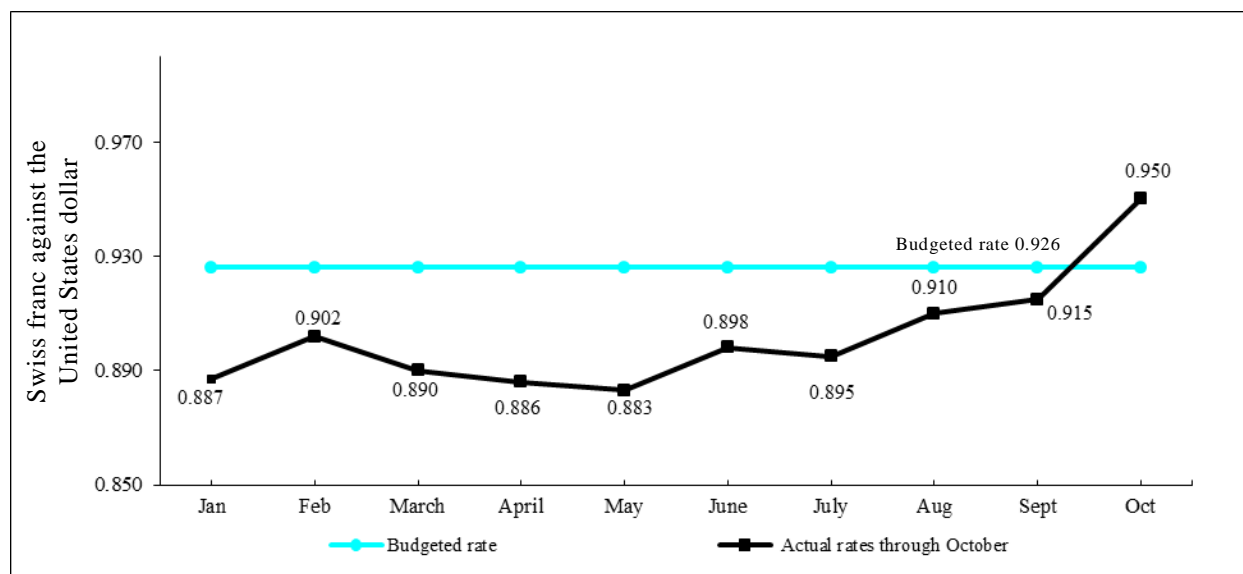
14. The basis for recosting can be either the average operational rates of exchange experienced during the period from 1 January to 31 October 2014, or the operational rates in effect at the time of recosting (the latest rate). It will be recalled that, in its report on the accounts of the United Nations for the biennium ended 31 December 1995, the Board of Auditors recommended that budgetary assumptions relating to operational exchange rates be based on an averaging method instead of the latest available exchange rates ([A/51/5](#) (Vol. I), chap. II, para. 110). The Secretary-General had indicated, however, that it would not be advisable to predetermine whether the averaging method or the latest month should be used for budget forecasting and recosting and that such a decision should be taken at the time of each recosting. In its report on the first performance report of the Secretary-General on the programme budget for the biennium 1996-1997, the Advisory Committee on Administrative and Budgetary Questions indicated that the Secretary-General should use such rates as would allow for the lowest estimates, which was subsequently endorsed by the General Assembly ([A/51/7/Add.6](#), para. 5).

15. In the present performance report, the exchange rate realized from January to October 2014 has been applied to 2014, with the October rate applied to November and December. For 2015, the October rate (the latest rate) has been applied for all duty stations except Bangkok and Port of Spain, where the average operational rates of exchange experienced thus far in the biennium (the averaging method) have been applied so as to allow for the lowest estimate for each duty station in respect of requirements for the related currency.

16. The net decrease of \$24.5 million reflects the general strengthening of the United States dollar in a number of operational rates experienced during the year to date compared with the budgeted rates in the initial appropriation.

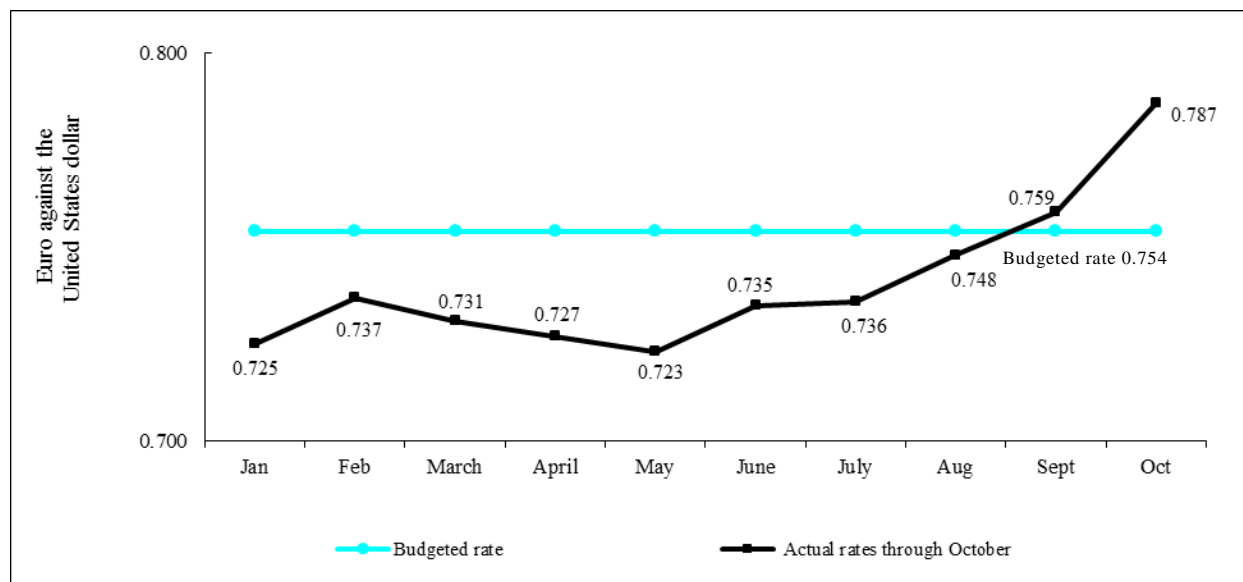
17. The average rate experienced for 2014 based on January to October actual rates in respect of the Swiss franc was SwF 0.910 to the dollar, compared with the assumption of SwF 0.926 used in the initial appropriation. For 2015, the October rate of SwF 0.950 has been used in the performance report. This change has resulted in a reduction of \$3.7 million. Figure I reflects the experience of the Swiss franc against the dollar from January to October 2014.

Figure I
Performance of the Swiss franc against the United States dollar, 2014



18. With respect to the euro, the realized 2014 average is €0.749 to the dollar, compared with the assumption of €0.754 used in the initial appropriation. For 2015, the October rate of €0.787 has been used in the present report, which has resulted in a reduction of \$3.9 million. Figure II reflects the experience of the euro during the period from January to October 2014.

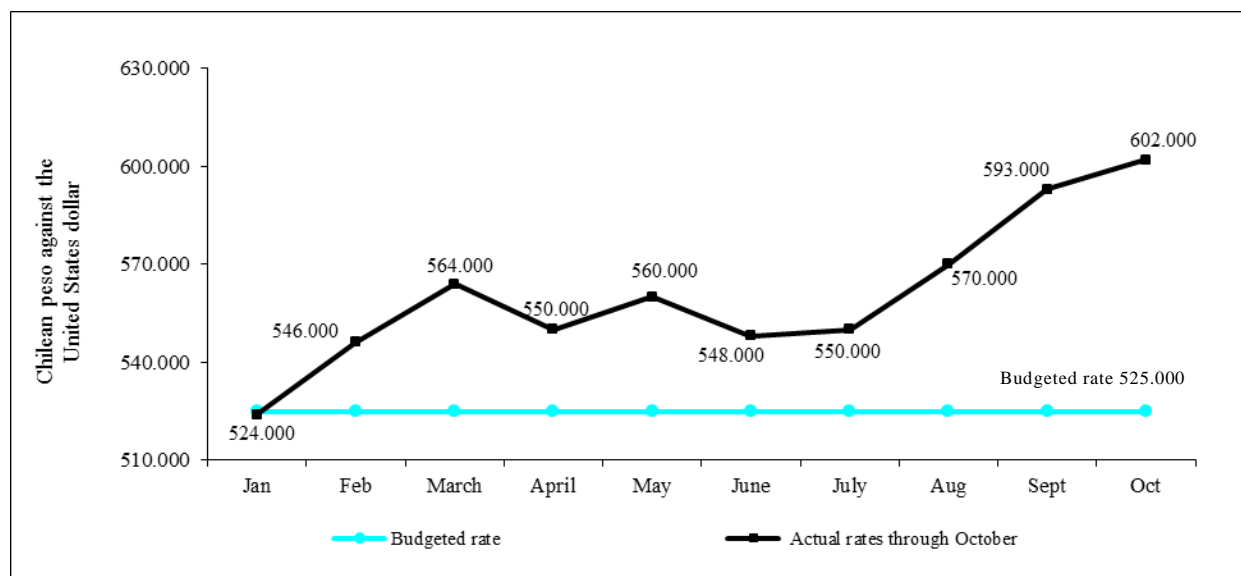
Figure II
Performance of the euro against the United States dollar, 2014



19. With respect to the Chilean peso, the realized 2014 average is Ch\$567.583 to the dollar, compared with the assumption of Ch\$525.000 used in the initial appropriation. For 2015, the October rate of Ch\$602.000 has been used in the present report, which has resulted in a reduction of \$10.0 million. Figure III reflects the experience of the Chilean peso during the period from January to October 2014.

Figure III

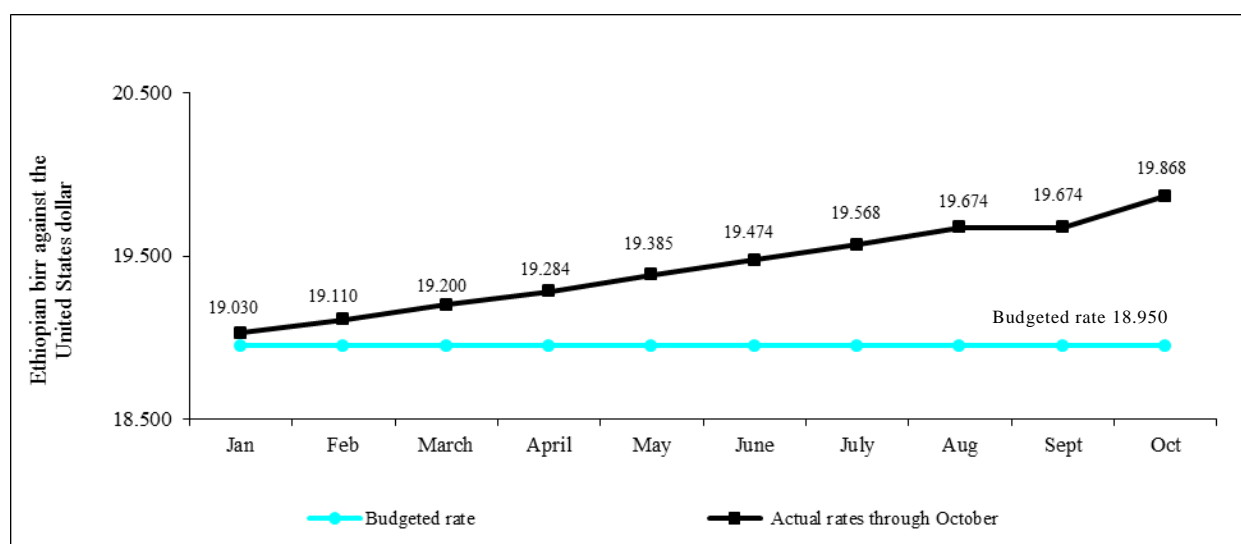
Performance of the Chilean peso against the United States dollar, 2014



20. With respect to the Ethiopian birr, the realized 2014 average is Br 19.5 to the dollar, compared with the assumption of Br 18.950 used in the initial appropriation. For 2015, the October rate of Br 19.868 has been used in the present report, which has resulted in a reduction of \$4.0 million. Figure IV reflects the experience of the Ethiopian birr during the period from January to October 2014.

Figure IV

Performance of the Ethiopian birr against the United States dollar, 2014



21. Details regarding operational rates at all duty stations are included in schedules 1 and 3. The schedules provide the actual operational rates through October 2014, the rate used in the initial appropriation and the rate used in the present report.

D. Inflation rates (decrease: \$5,322,800)

22. Schedules 1, 2 and 4 reflect revised inflation rates that affect post and non-post objects of expenditure. These are based on actual and projected post adjustment multipliers that have been promulgated by ICSC for the Professional and higher categories, actual versus budgeted cost-of-living adjustments based on prevailing market conditions for the General Service and related categories, and the latest available information on consumer price indices as derived from *The Economist*, including for non-post objects of expenditure.

23. The revised post adjustment multipliers used in the present report take into account actual multipliers promulgated by ICSC and updated cost-of-living information received subsequent to the approval of the programme budget for the biennium 2014-2015, in December 2013. Accordingly, the increase of \$11.2 million for inflation related to multiplier changes largely reflects upward adjustments of \$3.6 million for Geneva, \$3.4 million for Santiago, \$2.1 million for Addis Ababa and \$1.0 million for Nairobi. Post adjustment multipliers applicable to the Professional and higher categories for all duty stations are set out in schedule 2.

24. With regard to the General Service and related categories, the decrease reflects actual cost-of-living adjustments experienced in 2014 and projections for 2015 based on the latest available information. The decrease of \$10.0 million largely reflects downward adjustments of \$3.1 million for New York, \$2.1 million for Addis Ababa, \$1.3 million for Nairobi, \$1.1 million for Geneva, \$1.1 million for Beirut and \$1.0 million for Bangkok. The cost-of-living adjustments for staff in the General Service and related categories at all duty stations are set out in schedule 4.

25. With regard to non-post objects of expenditure, the decrease of \$5.6 million largely reflects decreases of \$1.6 million for Addis Ababa, \$1.5 million for adjustments to the regular budget share of contributions to inter-agency security measures, \$1.2 million for Geneva and \$0.6 million for New York. The inflation rates proposed in the present report are set out in schedule 1.

26. The total net decrease arising as a result of inflationary adjustments across both post and non-post objects of expenditure amounts to \$5.3 million, including downward staff assessment requirements of \$1 million, which would be offset by an equivalent amount under income section 1, Income from staff assessment.

E. Adjustments to standard costs for the biennium 2014-2015 (increase: \$32,171,400)

27. Adjustments to standard costs reflect the net effect of changes in standard salary costs, common staff costs and staff assessment. Revisions to standard salary costs for 2014 are based on the actual payroll averages experienced thus far in the biennium, by category and level, at each duty station. For the present report, the monthly payroll averages from January to September 2014 have been analysed for

each category and level compared with those used in the initial appropriation. Projections for 2015 are based on the trends experienced in 2014. A net increase of \$37.2 million reflects average net base salary costs that are higher than had been projected in the initial appropriation.

28. Common staff costs are budgeted as a percentage of net salaries for each duty station. Expenditures under common staff costs relate to allowances and benefits, appointments, transfers and separation of staff. Adjustments to common staff costs are based on the analysis of actual common staff costs for all duty stations during the biennium 2012-2013 as well as the experience from January to September 2014 compared with those assumed in the initial appropriation. A net decrease of \$5.0 million reflects adjustments to the common staff cost rates for all duty stations.

29. The adjustments to standard costs indicated above include an increase of \$7.7 million in staff assessment, which would be offset by an equivalent amount under income section 1.

F. Vacancy rates (increase: \$9,573,800)

30. In its resolution 68/246, the General Assembly decided that vacancy rates of 8.75 per cent for Professional and 6.4 per cent for General Service posts should be used as a basis for the calculation of the budget for 2014-2015. The average realized vacancy rates from January to September 2014 are 9.0 per cent for Professional posts and 5.0 per cent for General Service posts. The application of the realized vacancy rate to the full biennium 2014-2015 would result in an increase of \$9.6 million.

31. With regard to field security staff, vacancy rates of 8.0 per cent for Professional posts and 11.1 per cent for General Service posts were used as a basis for the calculation of the budget. The realized vacancy rates are 10.4 per cent for Professional posts and 12.9 per cent for General Service posts. The adjustments to the 2014-2015 vacancy rates would result in a decrease of \$3.7 million, to be shared with other United Nations system organizations under the cost-sharing formula agreed upon by the United Nations System Chief Executives Board for Coordination. On the basis of the current ratios, the United Nations share in the reduction would amount to \$0.8 million, or 21.9 per cent of the decrease.

G. Summary

32. On the basis of the elements described in the present report, the revised estimates for the biennium 2014-2015 would amount to \$5,573,266,700, reflecting an increase of \$34,715,300, as detailed in table 2.

III. Income sections

Income section 1. Income from staff assessment

33. The changes described under the expenditure sections above and income section 3 below would result in an increase in income from staff assessment of \$8.1 million.

Income section 2. General income

34. The increase in general income of \$6.7 million largely reflects the increase in interest income and the refund of prior-year expenditures and miscellaneous income, offset in part by decreases in reimbursement for services. The increase in interest income results from projected higher trading income, including higher average bank balances. Increases in the refund of prior-year expenditures and miscellaneous income are based primarily on the actual performance in 2014.

Income section 3. Services to the public

35. The decrease of \$5.7 million in net income under services to the public results from the downward revision in estimated revenues in the amount of \$5.3 million and an estimated increase in expenditures in the amount of \$0.4 million, attributable to changes arising from the variations in budgetary assumptions. The decrease in the estimated level of revenues (\$5.3 million) is attributable primarily to the reduced postal administration sales of philatelic items at Headquarters and in Vienna, lower-than-expected sales of printed publications, and reduced bookings of guided tours at Headquarters due to security constraints related to the capital master plan. Other adjustments to the level of revenues include reduced revenues under garage operations at Headquarters, due to a reduction in garage capacity, and under Economic and Social Commission for Asia and the Pacific United Nations Conference Centre services, as a result of cancelled meetings due to the political situation in Thailand during the period from October 2013 and May 2014, offset in part by higher estimates with respect to the sale of gift items.

Summary

36. The revised estimates for income for the biennium 2014-2015, based on the elements described above, would be \$533,028,400, as summarized below.

(Thousands of United States dollars)

<i>Budget section</i>	<i>Income estimate^a</i>	<i>Projected change</i>	<i>Revised estimates</i>
Income section 1	491 965.8	8 120.0	500 085.8
Income section 2	31 228.2	6 668.9	37 897.1
Income section 3	731.2	(5 685.7)	(4 954.5)
Total	523 925.2	9 103.2	533 028.4

^a Resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279.

IV. Action requested of the General Assembly

37. **The General Assembly is requested to take note of the present report. The Assembly is also requested to revise the appropriation for the biennium 2014-2015 to the amount of \$5,573,266,700 (reflecting an increase of \$34,715,300), as set out in paragraph 32 above, and to approve the revised estimates for income in the amount of \$533,028,400 (reflecting an increase of \$9,103,200), as set out in paragraph 36 above.**

Schedule 1

Rates of exchange relative to the United States dollar and inflation included in the initial appropriation for the biennium 2014-2015 and in the present report, by main duty station

Main duty station (currency)	Rates of exchange			Rates of inflation applicable to non-post objects of expenditure (percentage)			
	Initial appropriation	Performance report		Initial appropriation		Performance report	
		2014 ^a	2015 ^b	2014	2015	2014	2015
Vienna (euro)	0.754	0.749	0.787	1.7	2.2	1.5	1.9
Santiago (Chilean peso)	525.000	567.583	602.000	3.3	3.1	4.1	3.4
Addis Ababa (Ethiopian birr)	18.950	19.500	19.868	9.5	9.9	7.8	8.7
UNMOGIP (rupee)	62.160	60.924	61.530	8.8	8.1	8.4	7.7
Beirut (Lebanese pound)	1 508.500	1 509.500	1 514.000	3.9	4.2	2.5	4.2
Gaza/UNRWA/UNTSO (shekel)	3.626	3.535	3.687	2.2	2.5	0.8	1.5
Nairobi (Kenya shilling)	87.000	87.631	89.300	6.3	5.8	6.8	5.8
Mexico City (Mexican peso)	13.110	13.202	13.490	3.2	3.5	3.8	3.3
The Hague (euro)	0.754	0.749	0.787	1.3	2.4	0.4	1.3
Bangkok (Thai baht)	32.150	32.468	32.468	2.6	4.1	2.4	4.0
Port of Spain (Trinidad and Tobago dollar)	6.370	6.352	6.352	5.8	6.3	4.3	5.6
New York (United States dollar)	1.000	1.000	1.000	2.2	2.2	2.0	2.3
Geneva (Swiss franc)	0.926	0.910	0.950	0.4	0.8	0.1	0.8
United Nations information centres ^c	1.000	1.000	1.000	2.2	2.2	2.0	2.3

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNTSO, United Nations Truce Supervision Organization.

^a Average of United Nations operational rates of exchange, with actual rates to October 2014 and October rate used for November and December.

^b Based on actual rates effective 1 October 2014. Actual October 2014 rates were used, except for Bangkok and Port of Spain, where average actual rates were used from January to October 2014, with the October rate projected to November and December.

^c Combined effect of inflation and exchange rate changes.

Schedule 2

Post adjustment multipliers for 2014 and 2015 applicable to staff in the Professional and higher categories

<i>Cost station</i>	<i>Initial appropriation</i>		<i>First performance report</i>		<i>Monthly multipliers for 2014^a</i>											
	<i>2014</i>	<i>2015</i>	<i>2014^a</i>	<i>2015</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
Vienna	62.43	61.67	64.65	55.60	69.30	66.80	68.10	68.90	69.80	67.20	67.00	64.60	62.50	57.20	57.20	57.20
Santiago	42.88	39.97	38.75	32.20	44.50	44.50	37.80	37.80	37.80	37.80	39.40	39.40	39.40	39.40	33.60	33.60
Addis Ababa	44.78	47.27	44.28	43.02	44.40	44.40	44.20	44.20	44.20	44.20	44.30	44.30	44.30	44.30	44.30	44.30
UNMOGIP	40.88	44.45	40.63	40.58	40.30	40.30	39.60	39.60	39.60	39.60	41.40	41.40	41.40	41.40	41.50	41.50
Beirut	55.42	52.40	55.18	53.60	55.20	55.20	55.20	55.20	55.20	55.20	55.20	55.20	55.20	55.20	55.10	55.10
Gaza/UNRWA/UNTSO	60.22	60.03	60.95	54.40	61.70	61.70	61.70	61.70	61.70	61.70	62.30	62.30	62.30	62.30	56.00	56.00
Nairobi	42.00	42.65	42.08	40.20	43.20	43.20	42.30	42.30	42.30	42.30	41.50	41.50	41.50	41.50	41.70	41.70
Mexico City	51.77	50.95	52.10	48.80	52.80	52.80	51.60	51.60	51.60	51.60	53.10	53.10	53.10	53.10	50.40	50.40
The Hague	55.52	55.72	56.38	48.20	60.80	58.40	59.60	60.40	61.20	58.80	58.60	56.30	54.30	49.40	49.40	49.40
Bangkok	46.37	45.17	45.62	43.70	48.40	48.40	44.90	44.90	45.00	45.00	45.10	45.10	45.10	45.10	45.20	45.20
Port of Spain	43.08	43.98	49.62	48.30	49.50	49.50	50.00	50.00	50.00	50.00	49.20	49.20	49.20	49.20	49.80	49.80
New York	68.70	68.70	68.40	66.70	68.40	68.40	68.40	68.40	68.40	68.40	68.40	68.40	68.40	68.40	68.40	68.40
Security field offices	57.66	61.13	48.70	50.60	48.70	48.70	48.70	48.70	48.70	48.70	48.70	48.70	48.70	48.70	48.70	48.70
Geneva	100.7	96.55	103.23	93.10	107.90	104.70	107.20	108.10	108.80	105.50	106.20	103.00	102.00	95.10	95.10	95.10
United Nations information centres	58.88	62.29	55.10	57.00	55.10	55.10	55.10	55.10	55.10	55.10	55.10	55.10	55.10	55.10	55.10	55.10

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNTSO, United Nations Truce Supervision Organization.

^a Average of actual post adjustment multipliers to October and projected multipliers for November and December.

Schedule 3

Rates of exchange against the United States dollar for 2014, by duty station

<i>Duty station</i>	<i>Initial appropriation</i>	<i>Performance report</i>		<i>Variance (percentage)</i>		<i>Monthly operational rates of exchange^a</i>											
	<i>2014-2015</i>	<i>2014^a</i>	<i>2015^b</i>	<i>2014</i>	<i>2015</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Dec</i>
Vienna	0.754	0.749	0.787	0.67	(4.19)	0.725	0.737	0.731	0.727	0.723	0.735	0.736	0.748	0.759	0.787	0.787	0.787
Santiago	525.000	567.583	602.000	(7.50)	(12.79)	524.000	546.000	564.000	550.000	560.000	548.000	550.000	570.000	593.000	602.000	602.000	602.000
Addis Ababa	18.950	19.500	19.868	(2.82)	(4.62)	19.030	19.110	19.200	19.284	19.385	19.474	19.568	19.674	19.674	19.868	19.868	19.868
UNMOGIP	62.160	60.924	61.530	2.03	1.02	61.850	62.580	61.990	59.890	60.430	59.040	60.140	60.060	60.520	61.530	61.530	61.530
Beirut	1 508.500	1 509.500	1 514.000	(0.07)	(0.36)	1 506.000	1 502.000	1 504.000	1 504.000	1 513.000	1 510.000	1 512.000	1 513.000	1 508.000	1 514.000	1 514.000	1 514.000
Gaza/UNRWA/UNTSO	3.626	3.535	3.687	2.57	(1.65)	3.486	3.490	3.514	3.499	3.468	3.472	3.430	3.432	3.568	3.687	3.687	3.687
Nairobi	87.000	87.631	89.300	(0.72)	(2.58)	85.950	86.300	86.450	86.430	86.950	87.750	87.660	87.750	88.430	89.300	89.300	89.300
Mexico	13.110	13.202	13.490	(0.70)	(2.82)	13.080	13.320	13.320	13.060	13.080	12.850	13.030	13.110	13.100	13.490	13.490	13.490
The Hague	0.754	0.749	0.787	0.67	(4.19)	0.725	0.737	0.731	0.727	0.723	0.735	0.736	0.748	0.759	0.787	0.787	0.787
Bangkok	32.150	32.468	32.468	(0.98)	(0.98)	32.880	32.980	32.590	32.510	32.270	32.810	32.500	31.950	31.950	32.390	32.390	32.390
Port of Spain	6.370	6.352	6.352	0.28	0.28	6.370	6.370	6.300	6.380	6.400	6.400	6.400	6.320	6.320	6.320	6.320	6.320
Geneva	0.926	0.910	0.950	1.76	(2.53)	0.887	0.902	0.890	0.886	0.883	0.898	0.895	0.910	0.915	0.950	0.950	0.950

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan; UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East; UNTSO, United Nations Truce Supervision Organization.

^a Average of United Nations operational rates of exchange, with actual rates to October 2014 and October rate used for November and December.

^b Based on actual rates effective 1 October 2014. Actual October 2014 rates were used, except for Bangkok and Port of Spain, where average actual rates were used from January to October 2014, with the October rate projected to November and December.

Schedule 4

Cost-of-living adjustments: General Service and related categories

(Percentage)

<i>Cost station</i>	<i>Initial appropriation</i>		<i>Adjusted rates used in performance report</i>	
	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>
Vienna	1.7	2.2	1.8	1.9
Santiago	3.3	3.1	6.4	3.4
Addis Ababa	9.5	9.9	0.0	8.7
UNMOGIP	8.8	8.1	0.0	7.7
Beirut	3.9	4.2	0.0	4.2
Gaza/UNRWA/UNTSO	2.2	2.5	0.0	1.5
Nairobi	6.3	5.8	0.2	5.8
Mexico	3.2	3.5	1.9	3.3
The Hague	1.3	2.4	0.5	1.3
Bangkok	2.6	4.1	0.0	4.0
Port of Spain	5.8	6.3	1.7	5.6
New York	2.2	2.2	1.2	2.3
Security field offices	2.2	2.2	1.2	2.3
Geneva	0.4	0.8	0.0	0.8
United Nations information centres	2.2	2.2	1.2	2.3

Abbreviations: UNMOGIP, United Nations Military Observer Group in India and Pakistan;
 UNRWA, United Nations Relief and Works Agency for Palestine Refugees in the Near East;
 UNTSO, United Nations Truce Supervision Organization.

Annex I

Projected changes in the budget estimates for the biennium 2014-2015

A. By budget section and main determining factor

(Thousands of United States dollars)

Expenditure section	2014-2015 appropriation ^a	Projected changes						Revised estimates	Percentage variance
		Unforeseen and extraordinary expenses	Exchange rate	Inflation	Adjustment to standards	Vacancy	Total		
1. Overall policymaking, direction and coordination	117 599.8	–	(218.9)	(66.2)	119.3	(594.1)	(759.9)	116 839.9	(0.6)
2. General Assembly and Economic and Social Council affairs and conference management	664 211.7	1 461.7	(1 888.3)	(137.1)	3 457.3	1 320.0	4 213.6	668 425.3	0.6
3. Political affairs	1 197 957.2	3 273.2	(89.0)	(400.3)	249.6	167.7	3 201.2	1 201 158.4	0.3
4. Disarmament	24 729.6	668.2	(16.4)	(69.3)	47.6	20.0	650.1	25 379.7	2.6
5. Peacekeeping operations	113 454.4	–	249.7	(633.9)	(377.4)	263.4	(498.2)	112 956.2	(0.4)
6. Peaceful uses of outer space	8 160.6	–	(135.9)	71.5	64.2	(0.8)	(1.0)	8 159.6	–
7. International Court of Justice	52 344.8	13.8	(659.6)	(133.8)	(264.4)	102.3	(941.7)	51 403.1	(1.8)
8. Legal affairs	47 809.2	–	(115.9)	(27.0)	258.4	62.2	177.7	47 986.9	0.4
9. Economic and social affairs	163 049.6	–	–	(333.4)	866.7	206.1	739.4	163 789.0	0.5
10. Least developed countries, landlocked developing countries and small island developing States	11 579.1	–	–	(12.3)	19.3	(7.0)	–	11 579.1	–
11. United Nations support for the New Partnership for Africa's Development	17 000.3	–	(55.1)	3.1	70.9	(8.8)	10.1	17 010.4	0.1
12. Trade and development	147 132.5	–	(561.4)	575.5	480.5	288.2	782.8	147 915.3	0.5
13. International Trade Centre	39 913.9	–	(181.1)	(277.9)	–	–	(459.0)	39 454.9	(1.1)
14. Environment	34 963.5	–	(539.1)	302.1	(181.0)	(34.8)	(452.8)	34 510.7	(1.3)
15. Human settlements	23 260.7	–	(314.7)	124.7	66.4	(6.8)	(130.4)	23 130.3	(0.6)
16. International drug control, crime and terrorism prevention and criminal justice	43 883.0	–	(724.8)	381.1	394.5	4.5	55.3	43 938.3	0.1
17. UN-Women	15 328.5	–	–	(21.1)	48.9	0.2	28.0	15 356.5	0.2
18. Economic and social development in Africa	151 633.6	–	(3 408.7)	(827.4)	3 349.8	87.6	(798.7)	150 834.9	(0.5)
19. Economic and social development in Asia and the Pacific	103 764.4	–	(992.6)	(352.7)	(212.1)	308.7	(1 248.7)	102 515.7	(1.2)
20. Economic development in Europe	71 706.3	–	(276.2)	296.1	652.2	154.2	826.3	72 532.6	1.2

Expenditure section	2014-2015 appropriation ^a	Projected changes						Revised estimates	Percentage variance
		Unforeseen and extraordinary expenses	Exchange rate	Inflation	Adjustment to standards	Vacancy	Total		
21. Economic and social development in Latin America and the Caribbean	116 669.9	–	(8 468.2)	4 256.7	1 241.1	350.5	(2 619.9)	114 050.0	(2.2)
22. Economic and social development in Western Asia	70 471.3	–	(143.8)	(435.8)	1 972.8	209.3	1 602.5	72 073.8	2.3
23. Regular programme of technical cooperation	58 449.7	–	(350.3)	(307.2)	–	–	(657.5)	57 792.2	(1.1)
24. Human rights	184 640.8	13 772.8	(774.5)	697.1	997.2	30.4	14 723.0	199 363.8	8.0
25. International protection, durable solutions and assistance to refugees	91 496.8	–	(350.2)	(267.7)	(6.5)	(3.5)	(627.9)	90 868.9	(0.7)
26. Palestine refugees	55 227.5	–	209.1	(662.6)	662.9	(134.5)	74.9	55 302.4	0.1
27. Humanitarian assistance	31 581.4	3 561.0	(41.8)	38.7	107.7	(8.8)	3 656.8	35 238.2	11.6
28. Public information	188 771.3	–	(88.5)	(796.5)	1 363.4	586.8	1 065.2	189 836.5	0.6
29A. Office of the Under-Secretary-General for Management	51 138.2	–	–	(38.4)	64.7	33.5	59.8	51 198.0	0.1
29B. Office of Programme Planning, Budget and Accounts	36 762.9	–	–	(103.8)	270.7	99.5	266.4	37 029.3	0.7
29C. Office of Human Resources Management	76 236.0	–	–	(186.1)	386.9	147.4	348.2	76 584.2	0.5
29D. Office of Central Support Services	192 027.0	–	–	(640.9)	935.8	673.3	968.2	192 995.2	0.5
29E. Office of Information and Communications Technology	74 255.3	–	–	(147.7)	265.6	79.9	197.8	74 453.1	0.3
29F. Administration, Geneva	154 692.2	76.6	(615.7)	(231.1)	898.2	971.7	1 099.7	155 791.9	0.7
29G. Administration, Vienna	40 974.4	–	(699.0)	14.7	456.4	183.3	(44.6)	40 929.8	(0.1)
29H. Administration, Nairobi	32 013.5	–	(480.4)	(173.2)	34.3	73.7	(545.6)	31 467.9	(1.7)
30. Internal oversight	40 552.3	–	(86.0)	14.3	141.1	10.4	79.8	40 632.1	0.2
31. Jointly financed administrative activities	11 357.8	–	(14.9)	8.3	45.6	14.6	53.6	11 411.4	0.5
32. Special expenses	143 660.2	–	–	–	–	–	–	143 660.2	–
33. Construction, alteration, improvement and major maintenance	80 709.3	–	(70.8)	(308.0)	–	–	(378.8)	80 330.5	(0.5)
34. Safety and security	241 370.1	–	(1 152.4)	(3 552.8)	5 491.5	1 202.0	1 988.3	243 358.4	0.8
35. Development Account	28 398.8	–	–	–	–	–	–	28 398.8	–
36. Staff assessment	487 612.0	–	(1 479.0)	(962.5)	7 731.3	2 721.5	8 011.3	495 623.3	1.6
Total	5 538 551.4	22 827.3	(24 534.4)	(5 322.8)	32 171.4	9 573.8	34 715.3	5 573 266.7	0.6

^a General Assembly resolutions 68/247 B, 68/248, 68/268 and 68/279.

B. By duty station and main determining factor

(Thousands of United States dollars)

Duty station	2014-2015 appropriation	Unforeseen and extraordinary expenses	Projected changes				Total	Revised estimates	Percentage variance
			Exchange rate	Inflation	Adjustment to standards	Vacancy			
New York	3 055 262.9	4 993.5	—	(4 007.6)	11 907.3	3 567.6	16 460.8	3 071 723.7	0.5
Geneva	1 213 148.8	17 199.7	(3 720.8)	1 227.0	7 137.6	3 887.6	25 731.1	1 238 879.9	2.2
Vienna	197 335.7	—	(3 146.8)	471.4	1 716.7	420.4	(538.3)	196 797.4	(0.3)
Santiago	124 748.5	—	(9 959.2)	4 657.2	1 799.3	411.4	(3 091.3)	121 657.2	(2.5)
Addis Ababa	192 350.7	—	(3 983.5)	(1 891.9)	4 987.5	184.6	(703.3)	191 647.4	(0.4)
Beirut	107 494.8	—	(206.7)	(1 155.0)	4 172.3	446.8	3 257.4	110 752.2	3.0
Nairobi	139 207.6	—	(1 896.1)	(245.5)	(19.6)	203.6	(1 957.6)	137 250.0	(1.4)
Bangkok	141 960.0	620.3	(1 257.8)	(684.2)	293.0	498.8	(529.9)	141 430.1	(0.4)
Other ^a	367 042.4	13.8	(363.5)	(3 694.2)	177.3	(47.0)	(3 913.6)	363 128.8	(1.1)
Total	5 538 551.4	22 827.3	(24 534.4)	(5 322.8)	32 171.4	9 573.8	34 715.3	5 573 266.7	0.6

^a Includes the United Nations Military Observer Group in India and Pakistan, the United Nations Truce Supervision Organization, Gaza, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, Mexico City, The Hague, Port of Spain, the United Nations information centres and the regular budget share of contributions to inter-agency security measures.

Annex II

Estimated increases or decreases in requirements for jointly financed activities and inter-organizational security measures (gross budget) for the biennium 2014-2015, by main determining factor

(Thousands of United States dollars)

	2014-2015 appropriation	Projected changes					Revised estimates	Percentage variance
		Unforeseen and extraordinary expenses	Exchange rate	Inflation	Adjustment to standards	Vacancy		
International Civil Service Commission	19 145.5		—	(34.8)	99.9	34.6	19 245.2	0.5
Inter-organizational security measures	275 551.2		(557.0)	(6 875.4) ^a	1 282.9 ^b	(3 328.9)	266 072.8	(3.4)
United Nations System Chief Executives Board for Coordination	5 857.5		(11.6)	7.6	22.0	5.8	5 881.3	0.4
Joint Inspection Unit	14 026.2		(52.7)	78.2	32.4	7.9	14 092.0	0.5
Total	314 580.4	—	(621.3)	(6 824.4)	1 437.2	(3 280.6)	305 291.3	(3.0)

^a Largely reflects adjustments to the post adjustment multiplier.

^b Largely reflects adjustments to the standards based on the realized common staff costs rate.

Annex III**Expenditures incurred under the regular budget for the biennium 2014-2015 as at 30 September 2014**

(Thousands of United States dollars)

Appropriation ^a		5 538 551.4
Unliquidated obligations	160 372.3	
Disbursements	1 965 841.0	
Total expenditures		2 126 213.3
Uncommitted balance		3 412 338.1

^a Includes the initial appropriation (General Assembly resolutions 68/248 A-C) and subsequent appropriations (resolutions 68/247 B, 68/268 and 68/279).