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PROPOSED PROGRAMME BUDGET FOR THE BIENNIUM 1980-1981

Services provided by the United Nations to activities
financed from extrabudgetary resources

Third report of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on services provided by the United Nations to activities financed from extrabudgetary resources (A/C.5/34/21). This report was originally submitted to the General Assembly at its thirty-fourth session, but the Advisory Committee recommended that its consideration be deferred to the thirty-fifth session. At the same time the Committee requested the Secretary-General to provide additional information and clarification on certain aspects of the report. The Advisory Committee has been provided with that information and clarification and has taken it into account in its consideration of the Secretary-General's report.

2. In paragraphs 1 to 3 of his report, the Secretary-General recalls that he has submitted reports on services provided by the United Nations to activities financed from extrabudgetary resources to the thirty-first, thirty-second and thirty-third sessions of the General Assembly (A/C.5/31/33; A/C.5/32/29 and Corr.1, and A/C.5/33/56 and Corr.1). The Secretary-General points out that in section IV of resolution 33/116 C, the General Assembly took note of those reports and the related reports of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) 1/ and also of the Advisory Committee's report to the thirty-third session of the General Assembly on agency support costs, which referred to a paper submitted by the Administrator of the United Nations Development Programme (UNDP) (DP/WGOC/25). 2/

* A/35/150.

1/ Official Records of the General Assembly, Thirty-second session, Supplement No. 8A (A/32/8/Add.1-30), document A/32/8/Add.9.

2/ Ibid., Thirty-third Session, Supplement No. 7 (A/33/7 and Add.1-39), document A/33/7/Add.21.

3. In his report (A/C.5/34/21), the Secretary-General has again divided the services provided into three distinct categories:

- A. Services in support of the administrative structure of extrabudgetary activities;
- B. Services in support of technical co-operation programmes;
- C. Services in support of substantive activities financed by extrabudgetary funds.

4. The observations and comments of the Advisory Committee with regard to each of those three categories and also with regard to procedures for the creation of extrabudgetary posts and the future presentation of annex VIII of the proposed programme budget are provided in the paragraphs below.

A. Services in support of the administrative structure of extrabudgetary activities

5. In paragraphs 6 to 13 of his report, the Secretary-General discusses how the current methodology for determining the reimbursement of support costs for the administrative structure of extrabudgetary activities was developed. The methodology now in use for UNDP and the United Nations Fund for Population Activities (UNFPA) involves the United Nations and the extrabudgetary fund in question sharing the full costs of each kind of service. The Secretary-General states in paragraph 13 of his report that he "believes that a sound and practical approach has been established for the determination of an equitable amount of reimbursement for services provided by the United Nations to extrabudgetary administrative structures. It is therefore proposed to use this approach in negotiations with other extrabudgetary administrative structures, such as UNICEF, and reflect the results in future performance reports and programme budget estimates". In this connexion, the Advisory Committee has been informed that UNICEF has agreed to the same approach as UNDP and UNFPA.

6. The Advisory Committee believes that the methodology adopted by the Secretary-General with regard to reimbursement, as described in paragraphs 6 to 12 of his report, is pragmatic and should be continued.

7. The Secretary-General discusses the administration of reimbursement resources related to services in support of the administrative structure of extrabudgetary activities in paragraphs 14 to 16 of his report. In this connexion, the Advisory Committee requested an analysis of the implications for the regular budget of including estimates of expenditure and income for services in support of the administrative structure of extrabudgetary activities.

8. The Advisory Committee was informed that under the present system these reimbursements are handled partially through the regular budget and partially through an extrabudgetary account. In essence, expenditures incurred by the United Nations involving general operating expenses, rental and maintenance of equipment, supplies

and materials and amortization of capital equipment are included in the regular budget and the reimbursements received are reflected in income section 2. As regards staff and related costs, reimbursements received are credited to an extrabudgetary account out of which staff costs directly associated with the service are paid. In the opinion of the Secretary-General, such a procedure makes it possible for him to respond flexibly to fluctuating requirements.

9. According to the Secretary-General, the arrangement has the following characteristics:

(i) The staff costs related to these services maintain their clear identity and are subject to flexibility provisions within the biennium;

(ii) The provision of posts is subject to the criteria for extrabudgetary posts (see annex I below);

(iii) The grossing up of the regular budget by expenditures not directly related to regular budget activities is held to a minimum;

(iv) The offset between income and expenditures in non-staff areas such as computer services, communications, rental and maintenance of equipment, etc., is reflected on the basis of overall statistics without requiring a very precise and time-consuming cost accounting that would be needed if individual costs had to be isolated and directly charged against the respective income.

10. The Advisory Committee was informed that a second method of presentation would be to show all reimbursement income grossed in income section 2 and include related expenses in the various sections of the budget. According to the Secretary-General, it would have the following characteristics:

(a) Approval of the General Assembly will be needed for the establishment of the posts related to the services provided;

(b) The matching of expenditures against income will become progressively more difficult as the posts formerly identified with the extrabudgetary activity will tend to be merged with the other posts in the regular budget;

(c) Flexibility to provide increased services against proven need in the event of increased income will be lost;

(d) Control procedures to reflect downward fluctuations in income by means of controlled reductions in the expenditure size will be difficult to implement;

(e) The totality of costs related to such services will not be shown.

11. The Advisory Committee understands from information provided by the Secretary-General that a third option is possible which would reconcile the necessity of a clear presentation and the need for flexibility. This would show reimbursement income

in income section 2 with related expenditures as an offset within the same section. According to the Secretary-General, this would have the following characteristics:

(a) The totality of the expenses incurred in support of extrabudgetary administrative structures would be shown in one place;

(b) The opportunity for flexibility would arise, since presumably the Secretary-General would have the capacity to increase expenditures on an as-and-when-required basis in response to increased levels of income, all within the same section of the budget;

(c) Any residual surplus to the United Nations would be clearly shown in the form of the net balance of income section 2. The rationale for such surplus, namely, to provide for amortization of capital costs, etc., may be more difficult to explain;

(d) Expenditures against income section 2 would be for costs very similar to those arising in other sections of the budget (e.g. a part of the contractual costs of computer equipment rental would presumably be located in income section 2 rather than in section 28G). This might complicate the process of legislative review of such costs.

12. The Secretary-General expressed the opinion that, of the three options discussed, continuation of the present system is preferable. The Advisory Committee agrees with this conclusion and with the view of the Secretary-General that what is now necessary is not to change the presentation of the budget but rather to refine and strengthen the system of administrative and financial control.

B. Services in support of technical co-operation programmes

13. Services in support of technical co-operation programmes are discussed in paragraphs 17 to 34 of the Secretary-General's report. The Committee understands that the question of the rate of reimbursement for these services is under consideration by the Governing Council of UNDP and that the results of the Council's deliberations should be known in time for the thirty-fifth session of the General Assembly. 3/

14. The administration of technical co-operation reimbursements is discussed in paragraphs 31 to 34 of the Secretary-General's report. The Advisory Committee notes the Secretary-General's expectation that "any modified reimbursement formula that might eventually be adopted by the General Assembly will continue to require that a significant portion of total support costs be financed by the regular budget" and his statement that "the question of utilization of programme support resources received cannot be separated from the related question of the need to provide certain elements of programme support from the regular budget" (see para. 31 of A/C.5/34/21).

3/ In decision 80/44 (27 June 1980), the Governing Council decided, inter alia, that "reimbursement shall be made at the rate of 13 per cent of annual project expenditures and an appeal made to the Executing Agencies to implement operational projects within the reimbursements received and not to increase the levels of their regular budgets because of the new reimbursement rate".

15. The Committee also notes paragraph 34 of the Secretary-General's report which states that:

"A recent development which has had an impact on the question of the administration of reimbursements has been the designation of the regional economic commissions as executing agencies. Consultations will need to be undertaken with the Executive Secretaries in order to determine a procedure which will reconcile the need for flexibility inherent in the concept of decentralization with the requirements of central policy-making and control. The outcome of these consultations will also affect the administration of technical co-operation support costs with regard to technical assistance activities financed from regional trust funds."

C. Services in support of substantive activities
financed by extrabudgetary funds

16. The Secretary-General discusses reimbursement of these support costs in paragraphs 35 to 37 of his report. In paragraph 36 he refers to the view of the Advisory Committee that "services in support of substantive activities financed by extrabudgetary funds should not be defrayed from the regular budget and that reimbursement based on a simple agreed formula should be sought from the funding agencies and trust funds, except in cases where the General Assembly has specified otherwise". The Secretary-General states that his policy has been modified to reflect the Advisory Committee's view. As for the rate of reimbursement, the Secretary-General believes that this is "clearly related to the question of the formula for reimbursement of technical co-operation support costs" (see A/C.5/34/21, para. 37).

17. With regard to the administration of reimbursement resources, the Secretary-General states in paragraph 38 of his report that "of the three categories of support services treated in this report, reimbursement of support to extrabudgetary substantive activities is the newest effort and the least significant in terms of resources received. Detailed guidelines for the utilization of these resources therefore have not yet been developed. However, since the services provided by the United Nations in such cases consist mainly of accommodation and administration of the substantive staff financed from the extrabudgetary sources concerned, a proportionate sharing to the extent feasible, of these resources as between the support units concerned is envisaged, it being understood that workload or other statistics would clearly be required to support the appropriateness of authorizing resources from this account".

18. As for the budgetary presentation of this category of reimbursement, the Advisory Committee notes from information provided to it that at present reimbursements received for services in support of substantive activities financed by extrabudgetary funds are handled totally outside the regular budget. The other options, described in paragraphs 10 and 11 above, with regard to services provided to extrabudgetary administrative structures, could also be applied in this instance, but in the opinion of the Advisory Committee the procedures now in place should be

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maintained. The argument against including this category of reimbursement in the regular budget is made stronger by the fact that in general it is difficult to ascertain, at the time that the budget estimates are being prepared, the likely volume of these activities for the forthcoming biennium.

D. Creation of extrabudgetary posts

19. As the Secretary-General recalls in paragraph 3 of his report, the Advisory Committee in paragraph 59 of chapter I of its first report on the proposed programme budget for 1980-1981 stated:

"The Advisory Committee has concluded that there is need for additional procedures as regards the creation of extrabudgetary posts. The Committee intends to revert to this question in the context of the observations it will submit to the General Assembly on the Secretary-General's forthcoming report on services provided by the United Nations to activities funded from extrabudgetary resources". 4/

20. In view of the lack of information on this subject in the Secretary-General's report, the Advisory Committee requested a statement of the criteria used for the creation of extrabudgetary posts with specific attention to an explanation of the guidelines for the creation of posts at the D-1 level and above. The information received by the Advisory Committee in response to this request is reproduced in annex I below.

21. Representatives of the Secretary-General have stated to the Committee that the procedures for the creation of extrabudgetary posts at Headquarters appear to be working satisfactorily. However, the Committee has been informed that the Office of Financial Services is aware that the present practice with regard to programme support posts at overseas offices falls short of policies set forth in the Secretary-General's bulletin (ST/SGB/146/Rev.1, 19 October 1978) concerning the establishment and operation of trust funds. According to representatives of the Secretary-General, experience gained in the relatively short period since the bulletin was issued has indicated that whilst the Under-Secretary-General for Administration, Finance and Management is vested with the necessary authority under the Financial Rules and ST/SGB/146/Rev.1, a considerable elaboration of procedures and criteria is required before adequate controls may be said to be in place with regard to the creation of extrabudgetary posts for programme support.

22. The Committee has been informed that this elaboration will include the issuance of an administrative instruction, currently under preparation, that would set out detailed procedures to be followed in order to secure the full implementation of the Secretary-General's bulletin (ST/SGB/146/Rev.1). Preparation of this instruction is being undertaken by the new unit for financial management and control which was

4/ Official Records of the General Assembly, Thirty-fourth Session, Supplement No. 7 (A/34/7).

recently established within the Office of Financial Services. According to representatives of the Secretary-General, the objective of this work is to ensure that the type of criteria outlined above as being applicable to Headquarters will be formalized for uniform application to all offices, and to clarify the authority and responsibility of Headquarters for ensuring the application of these criteria.

23. The Committee requested an analysis of posts at the D-2, D-1 and P-5 levels which are charged to support of extrabudgetary administrative structures and to extrabudgetary programme support costs. The tabular analysis provided by the Secretary-General (see annex II below) covered 107 posts in 1978-79. In addition to these posts, there are many other extrabudgetary posts at these levels. The analysis of the 107 posts in question shows that 9 posts were vacant and that 47 were occupied by staff with permanent contracts. The Advisory Committee notes that the posts under study include a vacant D-1 post from the Budget Division which is outposted to the Department of Technical Co-operation for Development and a D-1 post in the Department of Political and Security Council Affairs which is on loan from the Accounts Division.

24. The Advisory Committee believes that the time has come for closer scrutiny of the establishment of extrabudgetary posts at the D-1 level and above. Accordingly, the Advisory Committee recommends that henceforth the establishment of all extrabudgetary posts at the D-1 level and above for which the approval of an inter-governmental organ is not required be subject to the concurrence of the Advisory Committee. Actions of the Advisory Committee in this regard would in turn be reported to the General Assembly.

25. Moreover, with regard to all extrabudgetary posts, the Advisory Committee trusts that care will be taken to ensure that firm resources are available before the creation of such posts is contemplated.

E. Future presentation of annex VIII to the
foreword of the proposed programme budget

26. In paragraph 50 of its first report on the proposed programme budget for the biennium 1980-1981, the Advisory Committee pointed out that the amounts shown under the headline of Substantive and administrative resources consisted of a mixture of elements of expenditure relating to support services and to operational funds for substantive activities. It was further pointed out (para. 55) that the total amount estimated by way of reimbursement for services provided to specialized agencies and others is not shown anywhere in the programme budget document - which omission the Committee considered should be remedied.

27. Although the Secretary-General attempts to address the concerns of the Advisory Committee in this regard in paragraph 15 of his report, the Committee has requested him, in addition, to provide a precise indication of how annex VIII of the proposed programme budget will be presented in future budget submissions. The information received by the Committee is reproduced in annex III below.

Conclusion

28. The Committee notes paragraph 5 of the Secretary-General's report which states that "it would be intended, unless otherwise requested by the General Assembly or in the event of a major change in prevailing circumstances, not to submit further separate reports on this issue but to reflect the required information on services provided by the United Nations to activities financed from extrabudgetary resources in future programme budget proposals through expanded explanatory material as suggested by the Advisory Committee". The Committee has no objection to this approach.

29. The Committee also notes the Secretary-General's conclusions in paragraphs 39 to 41 of his report. In connexion with paragraph 40 (b), the Committee points out that when determining the formula for reimbursement of agency support costs the Assembly will have before it the results of the deliberations of the UNDP Governing Council on this subject (see paragraph 13 above).

ANNEX I

Procedures and criteria used for the creation of extrabudgetary posts

1. This section summarizes current practices and procedures and gives an indication of the measures which the Office of Financial Services is in the process of elaborating as part of the phased implementation of the Secretary-General's bulletin (ST/SGB/146/Rev.1) concerning the establishment and operation of trust funds, which was issued on 19 October 1978. It covers the creation of posts for non-operational activities, inclusive of their support requirements, of posts for the support of extrabudgetary administrative structures and of those posts for the administrative and substantive support of technical co-operation activities. It does not cover technical co-operation project posts which are direct charges to the projects.

Present practices and procedures at Headquarters

2. Support of extrabudgetary administrative structures. The procedures with regard to the creation of posts for support of extrabudgetary administrative structures derive from the methodology set out in paragraph 9 of A/C.5/34/21. The volume of workload is determined, and agreements are reached on the percentage of each service provided by the United Nations to other United Nations organizations. The resulting figure is used as a guide in determining the number and level of Professional and General Service posts which are to be financed by the extrabudgetary administrative structures. Each department providing such services is then requested to prepare budget proposals for both regular budget and extrabudgetary requirements as part of the biennial budget preparation procedure. The Budget Division analyzes the requests in terms of the criteria listed in paragraph 5 below. After approval of the budget, the Budget Division issues appropriate allotment advices and staffing table authorizations.

3. Support of the technical co-operation programme. The procedures with regard to the establishment of posts for support of the technical co-operation programme are based on (a) the workload requirements for the substantive (technical) and administrative backstopping of that programme, and (b) the expected overhead income from the estimated total programme delivery during the ensuing biennium. This estimate is adjusted annually, taking into account the actual programme delivery during the previous year. Any proposal by a department providing the aforementioned services to establish a post under this programme support account has to be submitted to the Budget Division which reviews it according to the criteria listed in paragraph 5 below. If the results of the review are positive, appropriate allotment advices and staffing table authorizations follow.

4. Support for substantive activities. The procedures with regard to programme support for substantive activities are governed by the provisions of the Secretary-General's bulletin (ST/SGB/146/Rev.1) concerning the establishment and management of trust funds. Utilization of income for programme support charged to trust funds

is subject to the requirement of submission of cost plans to the Office of Financial Services for review and approval. Thus, any proposal to create such an extrabudgetary post at Headquarters has to be made by the Department concerned to the Budget Division. The Budget Division analyses the request in accordance with criteria listed in paragraph 5 below and ascertains the availability of funds from the Accounts Division and the Treasury Division. Once the Budget Division is satisfied that the proposal is appropriate, it issues the related allotment advice and staffing table authorization. The review of cost plans takes place on a regular basis (usually annually), and also as part of the review of biennial work programmes submitted in support of the Secretary-General's programme budget proposals. Reviews may also be undertaken on an ad hoc basis at the time of the establishment of new trust funds or when new programme proposals arise as the level of available funds rise or fall.

Criteria observed at Headquarters

5. Proposals for the creation of extrabudgetary posts in support of activities described in paragraphs 2, 3 and 4 above are checked by the Budget Division against the following criteria:

- (a) Workload indication;
- (b) Functional relationship of the proposed post to the work plan of the Department;
- (c) Possibilities for redeployment of existing extrabudgetary staff resources to meet the functional need which has been identified;
- (d) The appropriateness of funding the post from extrabudgetary resources rather than from regular budget resources;
- (e) Proposed grading of post vis-à-vis prevailing standards for post classification (all posts are formally submitted to the Office of Personnel Services for classification before authorization);
- (f) The effect that the creation of the post would have on the grading and organizational structures of the unit in which it is to be placed;
- (g) The duration of the post functions and the availability of the current and expected funding sources.

These empirical criteria are not presently formalized but they are observed in the creation of all extrabudgetary posts. Whenever the proposal involves the creation of a post at the D-1 level and above, extreme care is exercised in the application of all of these criteria, with special emphasis on (e) and (f) above. As an additional measure of control, the approval of the Assistant Secretary-General for Financial Services would be required in each instance.

Present practices and procedures at overseas offices

6. Overseas offices are generally concerned only with the creation of extrabudgetary posts for programme support, not for support to other extrabudgetary structures. It should be further noted that most such support is for technical co-operation (operational) activities and not substantive activities. A summary review of existing procedures and criteria applied by overseas offices has been undertaken to determine the extent of control procedures followed at those offices. The review has revealed that, whilst procedures exist, they are not uniformly applied and the practices utilized vary considerably not only between duty stations but also within them as regards different practices governing sources of funds. Salient points concerning existing practices in terms of procedures are summarized below.

7. Internal review. Both United Nations Industrial Development Organization (UNIDO) and United Nations High Commissioner for Refugees (UNHCR) utilize an internal review process whereby a committee considers the particular merits or demerits of post proposals. In the case of UNHCR, this is the Directorate Committee, whilst in the case of UNIDO it is a Committee of Senior Staff chaired by the Executive Director. Other overseas offices have not indicated that such a review is undertaken.

8. ACABQ review. Budget proposals for certain major funds whose managers are financially responsible to their own legislative authorities (e.g. UNHCR, the United Nations Centre for Human Settlements (Habitat) - UNCHS and the United Nations Environment Programme - UNEP) are reviewed by the Advisory Committee on Administrative and Budgetary Questions. This procedure is mandated in the case of UNEP and UNCHS by the financial rules (200 and 300 series) governing their operations. No other extrabudgetary posts are submitted for ACABQ review before their establishment.

9. Approval by intergovernmental bodies. In the cases referred to in paragraph 7 above, the establishment of posts is subject to approval by an intergovernmental body (e.g. the Governing Council of UNEP, the Commission on Human Settlements or the Executive Committee of UNHCR).

10. Headquarters review. At present, all extrabudgetary posts for programme support in the United Nations Office at Geneva, the Office of the United Nations Disaster Relief Co-ordinator, UNCHS and the international drug control programme are subject to review and approval by Headquarters. Some of the extrabudgetary posts established in the regional commissions are also subject to review by Headquarters; these are the posts charged to programme support in respect of projects sub-allotted to the regional commissions by the Department of Technical Co-operation for Development for execution on its behalf. However, none of the posts created by the Office of the United Nations High Commissioner for Refugees (UNHCR), UNEP and UNIDO is at present being reviewed by Headquarters. As regards posts created by the regional commissions (except as noted above) and the United Nations Conference on Trade and Development (UNCTAD) from the resources available to them from reimbursement of support of technical assistance activities (the bulk of

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extrabudgetary resources), none of those posts is at present submitted for Headquarter's review.

11. Post classification. At present extrabudgetary posts established by overseas offices are reviewed at those offices to determine the appropriateness of the grading proposed. For the proposed extrabudgetary posts mentioned in paragraph 9 above as being subject to review by Headquarters, arrangements have been made for the classification section of the Office of Personnel Services to review their proposals for proper grading.

Criteria observed at overseas offices

12. Although there are no formalized criteria for the creation of extrabudgetary posts for programme support in overseas offices, the following information supplied by overseas offices indicates prevailing practices:

(a) Practically every overseas office has indicated that it reviews the functional relationship of the post to its work plan so as to ensure the appropriate use of programme support income;

(b) Most offices have indicated that the proposed grading of a post is reviewed for its comparability with other existing posts. Some have indicated that they use recruitment guidelines of the Office of Personnel Services to assist them in this;

(c) UNCTAD, UNCHS and UNHCR indicate that they review the effect which the creation of a post would have on the structure of an existing unit. Whilst other offices have not expressly stated this, it is nevertheless a factor regularly taken into account at most offices;

(d) Availability of funds are checked at all offices;

(e) UNHCR has indicated that consideration of the possibilities of redeployment of existing resources forms a part of its established procedures.

ANNEX II

Posts for services to extrabudgetary activities
1978-1979

(D-2, D-1 and P-5 levels)

| | <u>Location</u> | <u>Number and level of posts</u> | <u>Number of posts occupied (Vacant)</u> | <u>Staff with permanent contract</u> |
|--|-----------------|----------------------------------|--|--------------------------------------|
| Support to extrabudgetary administrative structures | | | | |
| Office of Legal Affairs | Hqs. | 1 D-2 | 1 | 1 |
| Programme support | | | | |
| 1. Office of Legal Affairs | Hqs. | 1 D-1 | (1) | - |
| 2. Internal Audit Division | Hqs. | 1 D-1 | 1 | 1 |
| 3. Budget Division (outposted to the Department of Technical Co-operation for Development) | Hqs. | 1 D-1 | (1) | - |
| 4. Accounts Division | Hqs. | 1 P-5 | 1 | 1 |
| 5. Department of Political and Security Council Affairs (on loan from Accounts Division) | Hqs. | 1 D-1 | 1 | 1 |
| 6. Department of International Economic and Social Affairs | Hqs. | 1 D-2 6 D-1 2 P-5 | (1) 6 2 | - 5 - |
| 7. Department of Technical Co-operation for Development | Hqs. | 32 D-1 31 P-5 | 27 (5) 31 | 9 19 |
| 8. UNIDO | Vienna | 1 D-2 2 D-1 11 P-5 | 1 2 11 | - - 5 |
| 9. UNCTAD | Geneva | 3 P-5 | 3 | 3 |
| 10. United Nations Centre for Human Settlements (Habitat) | Nairobi | 5 D-1 3 P-5 | 4 (1) 3 | - 2 |
| 11. Economic Commission for Africa | Addis Ababa | 1 D-1 | 1 | - |
| 12. Economic and Social Commission for Asia and the Pacific | Bangkok | 3 P-5 | 3 | - |

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ANNEX III

Full presentation of annex VIII of the proposed programme budget

Annex VIII (a)

Summary, by section, of the anticipated level
of extrabudgetary support services during 1982-1983

| | Total | Salaries and common staff costs | Travel | Contractual services | Operating expenses | Equipm |
|-----------------------------------|-------|--|--------|-------------------------|-----------------------|--------|
| 1. Budget section title | | | | | | |
| Services in support of: | | | | | | |
| (i) Other | | | | | | |
| United Nations organizations | | | | | | |
| Source of funds | | | | | | |
| (ii) Extrabudgetary programmes | | | | | | |
| Subtotal, Support services | | | | | | |

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Annex VIII (c)

Estimated expenditures on substantive activities and
operational projects during 1982-1983

1. Substantive Activities (in thousands of US dollars)
- Budget section title
 - Trust fund
 - Trust fund
 - Sub-total, Budget section
 - Budget section title
 - Trust fund
 - Trust fund
 - Sub-total, Budget section
2. Operational Projects
- Budget section title
 - (a) Source of funds
 - (b) Source of funds
 - Sub-total, Budget section 6
 - Budget section title
 - (a) Source of funds
 - (b) Source of funds
 - (c) Source of funds
 - Sub-total, Budget section 7
- TOTAL

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13. In line with the revised presentation of annex VIII as shown above the part of the table of analysis of over-all costs relating to extrabudgetary resources, which is found at the beginning of each section of the proposed programme budget could be revised as follows:

| (2) <u>Extrabudgetary resources</u> | 1980-1981 estimated <u>expenditures</u> | 1982-1983 estimated <u>expenditures</u> |
|---|---|---|
| (a) Services in support of: | | |
| (i) other United Nations organizations | | |
| (ii) extrabudgetary programmes | | |
| Total support services | | |
| (b) Substantive activities: | | |
| Trust fund A | | |
| Trust fund B | | |
| Trust fund C | | |
| Total, substantive activities | | |
| (c) Operation projects: | | |
| UNDP | | |
| UNFPA | | |
| Special industrial services | | |
| Total, operational projects | | |
| Total (a) through (c) | | |