



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed
programme budget for the
biennium 2000-2001**

**General Assembly
Official Records
Fifty-fourth session
Supplement No. 7 (A/54/7)**

been incurred or revenue lost as a result of the accident. In addition, no overtime for ESCAP staff above and beyond normal schedules has been required.

Part XII

Staff assessment

Section 32

Staff assessment

XII.1. As indicated in paragraph 32.1 of the proposed programme budget for the biennium 2000–2001, the salary and related emoluments of United Nations staff members are subject to the assessment in regulation 3.3 of the Staff Regulations of the United Nations and amendments thereto. The Committee notes that, for the purpose of comparability with the work programme and budget proposals of other organizations of the United Nations system, the Secretary-General has estimated the staff costs net of staff assessment under the various expenditure sections of the proposed programme budget. The difference between gross and net salaries amounts to \$322,199,300 after recosting for 2000–2001, and that amount is requested by the Secretary-General as a global amount under expenditure section 32.

XII.2. The Committee notes that, in accordance with the current budgetary procedure of the United Nations, amounts withheld in the form of staff assessment are considered as revenue to the Organization. Accordingly, the amount of \$322,199,300 requested under section 32 is reflected in income section 1, Income from staff assessment, which also includes staff assessment from staff charged to revenue-producing activities, as indicated in paragraph IS1.1.

Part XIII

Development Account

Section 33

Development Account

XIII.1. As indicated in paragraphs 33.1 and 33.4, the estimate proposed for the Development Account for the biennium 2000–2001 represents the amount authorized by the General Assembly, in its resolution 52/221 A of 22 December 1997 for the biennium 1998–1999, namely \$13,065,000. The Secretary-General is expected to submit a list of projects to be funded from this amount to the Assembly at its fifty-fourth session.

XIII.2. The Advisory Committee notes, however, that the General Assembly has yet to agree on the modalities for operating the Account. Should such agreement not be reached, the Assembly will have to decide on the treatment of the \$13,065,000. The Committee also notes that, in paragraph 15 of its report on the Account (A/53/7/Add.1), it recommended that this section of the programme budget be entitled “Supplementary development activities” and that the term “Development Account” be reserved for financing, accounting and auditing purposes for the sake of clarity.