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Agenda item 123

### Proposed programme budget for the biennium 2002-2003

## Revised estimates: effect of changes in rates of exchange and inflation

### Report of the Secretary-General

#### *Summary*

In accordance with established practice, the proposed programme budget is recosted prior to its adoption by the General Assembly. A preliminary recosting is reflected in the budget proposals of the Secretary-General (A/56/6 (Introduction, sects. 1-33 and Income, sects. 1-3) and Corr.1).

The present report provides the latest data on actual inflation experience, the outcome of salary surveys, the movement of post adjustment indices in 2001, salary expenditure experience and the effect of the evolution of operational rates of exchange in 2001 on the proposed programme budget for 2002-2003.

After recosting, the resources proposed under the expenditure sections would amount to \$2,681.0 million. The recosted estimates of income for 2002-2003 amount to \$408.3 million.



1. To provide a comparable basis on which to analyse increases and decreases from one biennium to another, the proposed programme budget is presented at the same price levels and rates of exchange as the current programme budget. At the same time, the proposed programme budget contains provisions for anticipated increases due to inflation and adjustments due to changes in the rates of exchange. These are isolated and presented separately in the column entitled "recosting" in the proposed programme budget. The programme budget is subsequently recosted three times in the biennial cycle, as follows:

(a) The first recosting is contained in the present report, which is submitted to the General Assembly for the purpose of updating the resource requirements in the proposed programme budget before an initial appropriation is approved;

(b) The second will be reflected in the revised estimates included in the first performance report on the programme budget, submitted by the Secretary-General at the end of the first year of the biennium in connection with approval of a revised appropriation;

(c) The third will be included in the second performance report, submitted at the end of the second year of the biennium, in connection with approval of the final appropriation.

2. As foreseen in the introduction to the proposed programme budget for the biennium 2002-2003 (A/56/6 (Introduction), para. 14), the proposed programme budget is recosted to take into account changes in operational rates of exchange, actual inflation experience, the outcome of salary surveys, if any, and the movement of post adjustment indices. The recosting in this case is based on the initial budget proposals of the Secretary-General, amended in accordance with the recommendations of the Advisory Committee on Administrative and Budgetary Questions,<sup>1</sup> using the data available in November 2001. Other elements, including revised cost estimates and statements of programme budget implications, may later be the subject of a separate recosting exercise using the same parameters as are applied in the present report.

3. Table 1 provides a summary of the results of the recosting based on the parameters described in the following paragraphs. It may be subject to further revision, as necessary, as a result of specific decisions of the Fifth Committee on programme budget implications and revised estimates.

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<sup>1</sup> *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 7 (A/56/7).*

**Table 1**  
**Summary of recosting of the proposed programme budget for the biennium 2002-2003**

(Thousands of United States dollars)

<i>Proposed programme budget (1)</i>	<i>Adjustments recommended by Advisory Committee (see para. 10 below) (2)</i>	<i>Proposed programme budget plus Advisory Committee adjustments (3)=(1+2)</i>	<i>Recosting</i>				<i>Total (7)=(4+5+6)</i>	<i>Estimated appropriation (8)=(3+7)</i>
			<i>Exchange rate (4)</i>	<i>Inflation (5)</i>	<i>Adjustment of salary standards (6)</i>			
2 648 715.6	(2 963.6)	2 645 752.0	8 420.6	26 337.0	513.3	35 270.9	2 681 022.9	

4. The proposed revised recosting factors to be applied for the first recosting in the biennial cycle, compared with the assumptions applied in the preliminary recosting included in the proposed programme budget for the biennium 2002-2003, are set out in the following schedules:

Schedule I. Rates of exchange and annual rates of inflation by main duty station included in the proposed programme budget and in the present report;

Schedule II. Post adjustment multipliers by main duty station;

Schedule III. Cost-of-living adjustments by main duty stations (General Service);

Schedule IV. Effect of recosting by budget section and main determining factor.

5. In the present recosting, the latest United Nations operational rates of exchange (those in effect as at November 2001) have been used as the basis for recosting for all but four duty stations, namely, Vienna, The Hague, Port of Spain and Geneva. For those locations, using the average actual rates from January to November 2001 and using the November rate for December yields the lowest estimates. Accordingly, the averaging method has been used for those four duty stations in the current recosting. This approach is consistent with the views of the Advisory Committee on Administrative and Budgetary Questions, as indicated in paragraph 5 of its seventh report on the proposed programme budget for the biennium 1996-1997,<sup>2</sup> that the Administration should use such operational rates of exchange in recosting exercises as would allow for the lowest estimates.

6. The estimated additional requirement of \$8.4 million in respect of exchange rate fluctuations reflects the net impact of additional requirements (\$26.9 million) arising at Geneva, Vienna, The Hague, Mexico City and Port of Spain, being partially offset by reduced requirements (\$18.5 million) at the other duty stations.

7. With respect to inflation, consideration is given, as necessary, to a series of factors, including analysis of the movement of the consumer price index at the different duty stations for goods and services and probable increases in the salaries of General Service staff as a result of the movement of consumer price indices and the outcome of comprehensive salary surveys. In the case of the salaries of

<sup>2</sup> Ibid., *Fifty-first Session, Supplement No. 7 (A/51/7/Add.1-9)*, document A/51/7/Add.6.

Professional staff, while base salaries are not affected by exchange rates, as they are denominated in United States dollars, the post adjustment component moves in response to changes in both cost of living and exchange rates. Accordingly, the increases resulting from inflation comprise three elements, namely, post adjustment increases for Professional staff, salary adjustments for General Service staff and adjustments to non-post estimates. With regard to Professional staff costs, necessary adjustments are triggered by the higher post adjustment multipliers applicable to some main duty stations approved by the International Civil Service Commission in 2001 (notably Geneva and Vienna) and the worldwide consolidation of multiplier points annually in March. As for General Service salary and non-post requirements, increases are attributable to higher cost-of-living adjustments and higher rates of inflation respectively than those originally estimated in several duty stations in 2001. It should be noted in this regard that realized levels of inflation in 2001 directly affect price and salary levels for the forthcoming biennium, so higher than anticipated 2001 increases add to the requirements for 2002-2003.

8. The estimated additional requirement of \$26.3 million for inflation reflects requirements arising in respect of Professional salaries (\$26.4 million) and staff assessment (\$6.0 million), which are partially offset by reduced requirements in respect of General Service salaries (\$3.7 million) and non-post objects of expenditure (\$2.4 million). The slightly higher post adjustment multipliers at large duty stations (New York, Geneva, Vienna and The Hague) explain in large part the additional requirements for Professional salaries. The staff assessment increase is explained largely by the requirements arising from the consolidation of post adjustment planned for March 2002, which will increase the portion of Professional salaries subject to staff assessment.

9. The standard salary costs are also adjusted to incorporate the latest trends following an analysis of monthly payroll data by grade for each duty station. These adjustments result mainly in the redistribution of resources among duty stations to reflect the most recent levels of payroll expenses, including staff assessment, at different offices. The net effect of the adjustment of salary standards amounts to \$513,300 on the basis of the initial proposed provision for posts of \$1.8 billion.

10. The present recosting takes into consideration the recommendations of the Advisory Committee that affect the proposed programme budget for the biennium 2002-2003. Those recommendations, amounting to \$2,963,600, are listed in the annex, which includes reference to the specific paragraph of the report of the Committee where the recommendation is made. While the General Assembly has yet to take action on the recommendations, the assumption has been made that it would be best to reflect them at this stage to the extent that they can be specifically costed. This is consistent with past practice and allows Member States to have a more comprehensive picture of the overall level of estimates in determining the appropriation for 2002-2003.

11. Schedule IV contains a detailed listing, by budget section and main determining factor, of the revised estimates for the biennium 2002-2003 resulting from the recosting of the resource requirements of the expenditure sections in the proposed programme budget, including the adjustments related to the recommendations of the Advisory Committee, using the rates of exchange and inflation recommended in the present report.

12. The foregoing budget factors are also proposed to be applied to the income sections. The revised estimates for the income sections are summarized in table 2.

Table 2

**Revised estimates for income sections 1 to 3 of the proposed programme budget for the biennium 2002-2003**

(Thousands of United States dollars)

<i>Income section</i>	<i>Proposed programme budget</i>	<i>Revised estimates</i>	<i>Increase/ (decrease)</i>
IS1. Income from staff assessment	348 364.2	356 581.7	8 217.5
IS2. General income	47 164.0	47 283.2	119.2
IS3. Services to the public	4 637.9	4 474.4	(163.5)
<b>Total</b>	<b>400 166.1</b>	<b>408.339.3</b>	<b>8 173.2</b>

Schedule I  
**Rates of exchange relative to the United States dollar and annual rates of inflation by duty station included in the proposed programme budget and in the present report**

<i>Duty station (currency)</i>	<i>Rates of exchange 2002-2003</i>		<i>Average annual rates of inflation (percentage)</i>				
	<i>Proposed programme budget<sup>a</sup></i>	<i>Present report<sup>b</sup></i>	<i>Programme budget</i>		<i>Present report</i>		
			<i>2001<sup>c</sup></i>	<i>2002-2003<sup>d</sup></i>	<i>2001<sup>e</sup></i>	<i>2002<sup>d</sup></i>	<i>2003<sup>d</sup></i>
Vienna (euro)	1.16	1.11	1.5	1.5	2.5	1.6	1.6
Santiago (Chilean peso)	570.00	700.00	3.9	3.9	3.7	3.8	3.8
Addis Ababa (Ethiopian birr)	8.29	8.54	2.6	2.6	2.6	2.6	2.6
United Nations Military Observer Group in India and Pakistan (rupee)	46.52	47.75	5.0	5.0	4.6	8.4	7.9
Beirut (Lebanese pound)	1 501.00	1 501.00	1.5	1.5	1.5	1.5	1.5
United Nations Truce Supervision Organization (new shekel)	4.07	4.28	1.0	1.0	1.5	2.3	2.0
Gaza (new shekel)	4.07	4.28	1.0	1.0	1.5	2.3	2.0
United Nations Relief and Works Agency for Palestine Refugees in the Near East (shekel)	4.07	4.28	1.0	1.0	1.5	2.3	2.0
Nairobi (Kenyan shilling)	78.00	79.00	5.8	5.8	5.8	5.8	5.8
Mexico City (Mexican peso)	9.35	9.29	9.1	9.1	6.5	5.7	4.6
The Hague (euro)	1.16	1.11	2.7	2.7	4.7	2.2	2.2
Bangkok (baht)	43.70	44.62	2.2	2.2	1.9	2.7	1.8
Port of Spain (Trinidad and Tobago dollar)	6.20	6.12	3.1	3.1	3.1	3.1	3.1
New York (United States dollar)	-	-	2.7	2.7	3.1	2.1	2.1
Geneva (Swiss franc)	1.76	1.68	1.5	1.5	1.3	1.1	1.1
United Nations information centres <sup>f</sup>	-	-	2.7	2.7	3.1	2.1	2.1

<sup>a</sup> Based on December 2000 rate of exchange.

<sup>b</sup> Based on November 2001 rate of exchange; for Vienna, The Hague, Port of Spain and Geneva, average actual rates used through November 2001, with November rate used for December.

<sup>c</sup> Revised 2000-2001 appropriations.

<sup>d</sup> Projected.

<sup>e</sup> Rates used in the second performance report for the biennium 2000-2001.

<sup>f</sup> Reflects the combined effect of inflation and exchange rate changes.

Schedule II  
**Post adjustment multipliers by main duty station**

<i>Duty station</i>	<i>Programme budget</i>			<i>Present report</i>	
	<i>2001<sup>a</sup></i>	<i>2002</i>	<i>2003</i>	<i>2002</i>	<i>2003</i>
Vienna	102.3	102.8	104.1	115.2	116.5
Santiago	105.6	106.5	109.2	100.0	100.0
Addis Ababa	104.3	103.4	103.4	104.8	106.5
United Nations Military Observer Group in India and Pakistan	111.5	111.2	114.5	110.1	114.7
Beirut	134.2	133.1	133.1	133.1	133.1
United Nations Truce Supervision Organization	111.6	110.6	110.8	109.5	110.4
Gaza	111.6	110.6	110.8	109.5	110.4
United Nations Relief and Works Agency for Palestine Refugees in the Near East	111.6	110.6	110.8	109.5	110.4
Nairobi	107.9	107.5	107.5	107.8	107.8
Mexico City	113.0	117.7	124.0	117.0	120.3
The Hague	100.3	101.2	103.2	104.4	105.8
Bangkok	100.1	100.0	100.0	100.0	100.0
Port of Spain	107.5	109.3	111.8	110.9	113.5
New York	142.9	144.8	148.1	147.0	150.4
Geneva	118.1	117.2	118.0	128.3	130.7
United Nations information centres	118.3	117.3	117.3	115.1	115.4

<sup>a</sup> Revised 2000-2001 appropriations.

Schedule III  
**Annual cost-of-living adjustments by main duty station  
 (General Service)**

<i>Duty station</i>	<i>Programme budget</i>		<i>Present report</i>		
	<i>2001<sup>a</sup></i>	<i>2002-2003<sup>b</sup></i>	<i>2001<sup>c</sup></i>	<i>2002<sup>b</sup></i>	<i>2003<sup>b</sup></i>
Vienna	1.5	1.5	2.49	1.6	1.6
Santiago	3.9	3.9	3.35	3.8	3.8
Addis Ababa	2.6	2.6	10.75	2.6	2.6
United Nations Military Observer Group in India and Pakistan	5.0	5.0	5.34	8.4	7.9
Beirut	1.5	1.5	2.96	1.5	1.5
United Nations Truce Supervision Organization	1.0	1.0	5.00	2.3	2.0
Gaza	1.0	1.0	5.00	2.3	2.0
United Nations Relief and Works Agency for Palestine Refugees in the Near East	1.0	1.0	5.00	2.3	2.0
Nairobi	5.8	5.8	3.19	5.8	5.8
Mexico City	9.1	9.1	4.31	5.7	4.6
The Hague	2.7	2.7	4.50	2.2	2.2
Bangkok	2.2	2.2	0.00	2.7	1.8
Port of Spain	3.1	3.1	4.01	3.1	3.1
New York	2.7	2.7	2.02	2.1	2.1
Geneva	1.5	1.5	1.04	1.1	1.1
United Nations information centres	2.7	2.7	2.02	2.1	2.1

<sup>a</sup> Revised 2000-2001 appropriations.

<sup>b</sup> Projected.

<sup>c</sup> Actual figures, except Santiago and UNMOGIP, which are projected.

Schedule IV  
**Effects of recosting by budget section and main determining factor**

(Thousands of United States dollars)

Expenditure section	Recosting							Estimated appropriation (8)=(3+7)
	Proposed programme budget (1)	Adjustments recommended by Advisory Committee (2)	Proposed programme budget plus Advisory Committee adjustments (3)=(1+2)	Exchange rate (4)	Inflation (5)	Adjustment of salary standards (6)	Total (7)=(4+5+6)	
1. Overall policy-making direction and coordination	50 075.2	(313.3)	49 761.9	189.7	191.8	120.6	502.1	50 264.0
2. General Assembly affairs and conference services	445 054.9	0.0	445 054.9	7 360.7	4 395.4	1 445.8	13 201.9	458 256.8
3. Political affairs	156 322.8	0.0	156 322.8	(429.6)	255.5	208.5	34.4	156 357.2
4. Disarmament	15 336.0	(593.4)	14 742.6	100.3	85.5	1.3	187.1	14 929.7
5. Peacekeeping operations	76 276.2	0.0	76 276.2	(1 933.1)	2 510.5	(562.4)	15.0	76 291.2
6. Peaceful uses of outer space	3 767.2	0.0	3 767.2	122.4	224.4	27.7	374.5	4 141.7
7. International Court of Justice	23 162.6	637.9	23 800.5	549.4	69.6	38.9	657.9	24 458.4
8. Legal affairs	36 067.7	0.0	36 067.7	106.0	315.4	100.1	521.5	36 589.2
9. Economic and social affairs	120 963.5	(387.3)	120 576.2	0.0	652.4	186.8	839.2	121 415.4
10. Africa: New Agenda for Development	6 892.0	0.0	6 892.0	(27.5)	67.4	(28.3)	11.6	6 903.6
11. Trade and development								
A. Trade and development	82 763.9	(58.8)	82 705.1	3 644.7	2 316.6	625.0	6 586.3	89 291.4
B. International Trade Centre UNCTAD/WTO <sup>a</sup>	16 916.1	0.0	16 916.1	0.0	0.0	0.0	0.0	16 916.1
12. Environment	7 840.6	0.0	7 840.6	(12.2)	118.3	(63.1)	43.0	7 883.6
13. Human settlements	12 299.9	0.0	12 299.9	(129.4)	141.6	(251.9)	(239.7)	12 060.2
14. Crime prevention and criminal justice	5 431.1	(117.0)	5 314.1	175.8	332.0	70.5	578.3	5 892.4
15. International drug control	14 710.0	(58.5)	14 651.5	451.3	749.7	29.0	1 230.0	15 881.5
16. Economic and social development in Africa	84 474.1	0.0	84 474.1	(2 021.3)	2 837.1	(2 823.5)	(2 007.7)	82 466.4

Expenditure section	Recosting							Estimated appropriation (8)=(3+7)
	Proposed programme budget (1)	Adjustments recommended by Advisory Committee (2)	Proposed programme budget plus Advisory Committee adjustments (3)=(1+2)	Exchange rate (4)	Inflation (5)	Adjustment of salary standards (6)	Total (7)=(4+5+6)	
17. Economic and social development in Asia and the Pacific	56 029.1	0.0	56 029.1	(1 056.7)	248.2	(814.5)	(1 623.0)	54 406.1
18. Economic development in Europe	38 351.3	0.0	38 351.3	1 720.9	1 175.0	150.1	3 046.0	41 397.3
19. Economic and social development in Latin America and the Caribbean	81 115.8	0.0	81 115.8	(9 477.8)	1 807.2	(1 635.8)	(9 306.4)	71 809.4
20. Economic and social development in Western Asia	50 669.5	0.0	50 669.5	0.0	157.4	(250.8)	(93.4)	50 576.1
21. Regular programme of technical cooperation	42 698.1	0.0	42 698.1	175.7	(124.2)	0.0	51.5	42 749.6
22. Human rights	42 060.3	(665.7)	41 394.6	1 365.1	873.3	241.1	2 479.5	43 874.1
23. Protection of and assistance to refugees	41 237.8	0.0	41 237.8	1 904.0	(242.6)	2.7	1 664.1	42 901.9
24. Palestine refugees	24 790.5	0.0	24 790.5	(1 154.1)	1 037.1	(137.3)	(254.3)	24 536.2
25. Humanitarian assistance	20 319.0	(438.0)	19 881.0	197.1	182.9	34.7	414.7	20 295.7
26. Public information	146 982.9	(40.5)	146 942.4	264.6	665.4	(304.0)	626.0	147 568.4
27. Management and central support services	453 777.7	(348.1)	453 429.6	4 623.1	(615.9)	2 020.3	6 027.5	459 457.1
A. Office of the Under-Secretary-General for Management	12 650.7	(23.5)	12 627.2	-	49.3	57.0	106.3	12 733.5
B. Office of Programme Planning, Budget and Accounts	24 026.6	(104.6)	23 922.0	-	69.2	94.9	164.1	24 086.1
C. Office of Human Resources Management	51 730.1	(161.5)	51 568.6	-	12.5	130.2	142.7	51 711.3
D. Office of Central Support Services	243 506.3	-	243 506.3	29.0	(1 266.6)	1 791.1	553.5	244 059.8
E. Administration, Geneva	85 191.6	-	85 191.6	3 890.7	(124.1)	160.0	3 926.6	89 118.2
F. Administration, Vienna	23 873.1	(58.5)	23 814.6	848.6	544.7	101.9	1 495.2	25 309.8
G. Administration, Nairobi	12 799.3	-	12 799.3	(145.2)	99.1	(314.8)	(360.9)	12 438.4

<i>Expenditure section</i>	<i>Recosting</i>							
	<i>Proposed programme budget (1)</i>	<i>Adjustments recommended by Advisory Committee (2)</i>	<i>Proposed programme budget plus Advisory Committee adjustments (3)=(1+2)</i>	<i>Exchange rate (4)</i>	<i>Inflation (5)</i>	<i>Adjustment of salary standards (6)</i>	<i>Total (7)=(4+5+6)</i>	<i>Estimated appropriation (8)=(3+7)</i>
28. Internal oversight	20 738.1	(84.7)	20 653.4	67.3	217.1	(11.3)	273.1	20 926.5
29. Jointly financed administrative activities	8 212.8	0.0	8 212.8	106.6	203.7	0.0	310.3	8 523.1
30. Special expenses	60 982.8	0.0	60 982.8	484.7	(296.8)	(8.0)	179.9	61 162.7
31. Construction, alteration, improvement and major maintenance	45 736.6	0.0	45 736.6	450.6	(167.5)	0.0	283.1	46 019.7
32. Staff assessment	343 594.5	(496.2)	343 098.3	602.3	5 953.5	2 101.1	8 656.9	351 755.2
33. Development Account	13 065.0	0.0	13 065.0	0.0	0.0	0.0	0.0	13 065.0
<b>Total</b>	<b>2 648 715.6</b>	<b>(2 963.6)</b>	<b>2 645 752.0</b>	<b>8 420.6</b>	<b>26 337.0</b>	<b>513.3</b>	<b>35 270.9</b>	<b>2 681 022.9</b>

<sup>a</sup> The applicable recosting of section 11B will be incorporated in the proposed programme budget for the International Trade Centre UNCTAD/WTO to be issued separately.

## Annex

### **Recommendations of the Advisory Committee on Administrative and Budgetary Questions contained in its first report on the proposed programme budget for the biennium 2002-2003<sup>a</sup>**

<i>Budget section</i>	<i>Paragraph reference</i>	<i>Description</i>
1. Overall policy-making, direction and coordination	I.17	Recommendation against the reclassification of a D-1 to D-2 (in the Executive Office of the Secretary-General).
	I.20	Recommendation against the reclassification of a P-5 to D-2 (in the Office of the Director-General, United Nations Office at Geneva).
	I.23	Recommendation against the proposed new Assistant Secretary-General post and the request for a new General Service (Principal level) post (in the Office of the Director-General, United Nations Office at Vienna).
	I.24	Recommendation against the reclassification of a P-5 to D-1 (in the Office of the Director-General, United Nations Office at Nairobi).
4. Disarmament	II.23	Not convinced by the arguments presented as to the need for establishing the new P-5, P-4 and General Service (Other level) posts (under executive direction and management).
	II.24	Not convinced of the need to establish a new P-4 post (subprogramme 3) and a new General Service (Other level) post (programme support).
7. International Court of Justice	III.15	Recommendation that general temporary assistance equivalent to five posts at the P-2 level be approved to increase the capacity of legal services.
9. Economic and social affairs	IV.8	Recommendation against acceptance of two new P-2 posts and a proposed General Service (Other level) post.
	IV.10	Recommendation for establishment of a D-1 post to carry out gender-mainstreaming functions.

<i>Budget section</i>	<i>Paragraph reference</i>	<i>Description</i>
	IV.13	Recommendation that the resources requested under other staff costs and consultants be reduced by \$300,000.
11A. Trade and development	IV.47	Recommendation against the reclassification of a D-1 to D-2 (programme support) and of the General Service post to the Principal level (executive direction and management).
14. Crime prevention and criminal justice	IV.73	Recommendation against two new General Service (Other level) posts.
15. International drug control	IV.77	Not convinced of the need for an additional General Service (Other level) post (subprogramme 2).
22. Human rights	VI.13	Recommendation against the establishment of an additional P-3 post in Geneva and a new General Service (Other level) post in New York.
	VI.14	Recommendation against the establishment of six new General Service posts.
	VI.15	Reclassification of a P-5 to D-1 (New York) not recommended.
	VI.16	Not convinced of the rationale for the reclassification of the P-5 to D-1 (programme support).
25. Humanitarian assistance	VI.49	Not convinced that the establishment of two new regular budget P-4 posts is justified (subprogramme 2).
	VI.50	Recommendation against the establishment of a new P-4 post (subprogramme 4).
	VI.51	Recommendation against the reclassification of a D-2 to the Assistant Secretary-General level (executive direction and management) and of a P-5 to D-1 (programme support).
26. Public information	VII.5	Recommendation against the reclassification of a P-4 to P-5 (subprogramme 2).
27A. Office of the Under-Secretary-General for Management	VIII.6	No convincing justification for the reclassification of a P-5 to D-1 (executive direction and management).

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<i>Budget section</i>	<i>Paragraph reference</i>	<i>Description</i>
27B. Office of Programme Planning, Budget and Accounts	VIII.16	Recommendation against the establishment of a new General Service post (financial accounting and reporting).
27C. Office of Human Resources Management	VIII.33	Recommendation against the establishment of the P-4 post and the reclassification of a P-5 to D-1 (subprogramme 2).
27F. Administration, Vienna	VIII.108	Does not agree with the proposed establishment of one General Service post (subprogramme 2).
28. Internal oversight	IX.7	Not convinced by the arguments given to reclassify the P-4 post of auditor to P-5, and the two D-1 posts of the Monitoring, Evaluation and Consulting Division and the Investigations Division to D-2.

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<sup>a</sup> *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 7 (A/56/7).*