



General Assembly

Distr.: General
25 October 2024

Original: English

Seventy-ninth session

Agenda items 139, 144, 147 and 155

Proposed programme budget for 2025

Human resources management

United Nations common system

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Administrative and programme budget implications arising from the recommendations and decisions contained in the report of the International Civil Service Commission for 2024

Fifteenth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2025

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General ([A/C.5/79/5](#)) in accordance with rule 153 of the rules of procedure of the General Assembly on the programme budget implications arising from the recommendations contained in the report of the International Civil Service Commission for the year 2024 ([A/79/30](#)). During its consideration of the statement, the Committee received additional information and clarifications, concluding with written responses dated 7 October 2024.

2. In his statement, the Secretary-General indicates that the annual report of the International Civil Service Commission for 2024 ([A/79/30](#)) contains recommendations that call for decisions by the General Assembly giving rise to budgetary implications for the programme budget of the United Nations Secretariat starting with the year 2024, and for the budgets of peacekeeping operations starting with the financial period 2024/25, related to the following matters: (a) base/floor salary scale; (b) children's and secondary dependants' allowances; and (c) education grant ([A/C.5/79/5](#), para. 1).



II. Base/floor salary scale

3. In his statement, the Secretary-General indicates that the Commission recommends an increase to the unified base/floor salary scale for the Professional and higher categories of 9.5 per cent effective 1 January 2025, to be implemented by increasing the base/floor salary and commensurately reducing post adjustment multiplier points, resulting in no change in net take-home pay (A/C.5/79/5, para. 2). The Secretary-General also indicates that the adjustment to the base/floor salary scale, while generally cost-neutral in terms of net remuneration, would have implications in respect of separation payments (*ibid.*, para. 3).

4. The Advisory Committee recalls that in its report for 2023 (A/78/30), the Commission recommended an increase of 4.62 per cent in the base/floor salary scale, to be implemented as at 1 January 2024. Upon enquiry, the Committee was informed that, as the General Assembly did not take action on the Commission's report for 2023, the changes in the base/floor salary scale recommended in that report as at 1 January 2024 were not implemented. The Committee was informed, however, that the net remuneration based on the base/floor salary scale recommended in the report of the Commission for 2022 (A/77/30) and approved by the Assembly in its resolution 77/256 B, had continued to be disbursed since 1 January 2023.

5. Upon enquiry, the Advisory Committee was informed that separation payments processed prior to 1 January 2025 would be calculated based on the provisions of the current base/floor salary scale in effect since 1 January 2023. For 2024, the separation payments disbursed were 4.62 per cent lower than the projected level compared with the base/floor salary scale recommended in the report of the Commission for 2023. The Committee was also informed that the proposed base/floor salary scale, should it be approved by the General Assembly, would be implemented as at 1 January 2025, and that the consequent separation payments would be 9.5 per cent higher than those processed prior to the implementation date of the proposed base/floor salary scale. **The Advisory Committee trusts that more detailed information on the effects of the increase of the base/floor salary scales on separation payments for 2024 and 2025 will be provided to the General Assembly at the time of its consideration of the present report.**

6. In his statement, the Secretary-General indicates that the budgetary implications associated with this recommendation are estimated by the Commission at \$2,260,000 per annum system-wide. For the Secretariat, the budgetary implications are estimated at \$344,700 for the proposed programme budget for 2025. For peacekeeping operations, the budgetary implications are estimated at \$96,100 for the financial period from 1 July 2024 to 30 June 2025 and \$192,100 for the financial period from 1 July 2025 to 30 June 2026 (A/C.5/79/5, para. 3).

III. Children's and secondary dependants' allowances

7. In his statement, the Secretary-General indicates that the Commission reiterates its previous recommendation to the General Assembly that, following a review of the feasibility of using a means-testing approach in determining the child allowance, as from 1 January 2024: (a) the child allowance be set at \$3,322 per annum; (b) the allowance for a child with disabilities be set at \$6,644 per annum; and (c) the secondary dependants' allowance be set at \$1,163 per annum (*ibid.*, para. 4). The Advisory Committee recalls that the General Assembly, in resolution 77/256 B, invited the Commission to further refine the structure of the children's and secondary dependants' allowances and to review the feasibility of applying a means-tested methodology, and to report thereon to the Assembly at its seventy-eighth session.

8. In his statement, the Secretary-General indicates that the budgetary implications associated with this recommended methodology are estimated by the Commission at \$16.2 million per annum system-wide. For the Secretariat, the budgetary implications are estimated at \$1,888,000 for the programme budget for 2024 as well as for the proposed programme budget for 2025. For peacekeeping operations, the budgetary implications are estimated at \$907,300 for the financial period from 1 July 2024 to 30 June 2025 as well as for the financial period from 1 July 2025 to 30 June 2026 (ibid., para. 5).

IV. Education grant

9. In his statement, the Secretary-General indicates that the Commission recommends that from the school year in progress on 1 January 2025: (a) the sliding reimbursement scale of the education grant be revised as indicated in the table in paragraph 243 (a) (i) of its report (reflecting a 5.14 per cent increase); and (b) that the boarding lump sum be increased to \$5,743 (reflecting an 8.37 per cent increase) (ibid., para. 6). The budgetary implications of this recommendations are estimated by the Commission at \$1.95 million (for revising the sliding reimbursement scale) and \$1.45 million per annum (for increasing the boarding lump sum) system-wide. For the Secretariat, the budgetary implications are estimated at \$717,300 for the proposed programme budget for 2025. For peacekeeping operations, the budgetary implications are estimated at \$344,700 for the financial period from 1 July 2024 to 30 June 2025 as well as for the financial period from 1 July 2025 to 30 June 2026 (ibid., para. 7).

V. Conclusions and recommendations

10. The financial implications arising from the recommendations of the International Civil Service Commission are summarized in paragraph 8 of the statement of the Secretary-General. The Advisory Committee notes the financial implications of the recommendations of the Commission.

11. The Advisory Committee recommends that the General Assembly take note of paragraph 9 of the statement of the Secretary-General, and that, should the Assembly approve the recommendations of the Commission:

(a) **Additional requirements for the programme budget for the year 2024 would be reflected in the financial performance report on the programme budget for 2024;**

(b) **Additional requirements for the proposed programme budget for the year 2025 would be addressed in the context of the revised estimates arising from the effect of changes in rates of exchange and inflation for the period;**

(c) **Additional requirements for the budgets of peacekeeping operations would be addressed, as necessary, in the context of the performance reports for the period from 1 July 2024 to 30 June 2025 and in the context of the upcoming proposed budgets for the financial period from 1 July 2025 to 30 June 2026.**