

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

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BUDGET ESTIMATES
FOR
THE FINANCIAL YEAR 1987

<u>CONTENTS</u>		<u>Page</u>
INTRODUCTION		2/3
ANNEX A. Summary of 1987 expenditure estimates		5
ANNEX B. Detailed schedule of 1987 expenditure estimates		6
ANNEX C. Explanatory notes on 1987 expenditure estimates		10
PART I: MEETINGS		
Section 1 - Forty-third session of the CONTRACTING PARTIES		10
Section 2 - Meetings of the Council and other meetings		11
PART II: SECRETARIAT		
Section 3 - Salaries		12
Section 4 - Dispute settlement panels		21
Section 5 - Missions.		22
Section 6 - Common staff costs		22
Section 7 - Common services		27
Section 8 - Printing		34
Section 9 - Representation and hospitality		35
Section 10 - Permanent equipment		35
Section 11 - Contribution to the Staff Assistance Fund.		36
PART III: UNFORESEEN EXPENDITURE		
Section 12 - Unforeseen expenditure		36
PART IV: COMMERCIAL POLICY TRAINING COURSES		
Section 13 - Commercial Policy Training Courses		37
PART V: INTERNATIONAL TRADE CENTRE UNCTAD/GATT		
Section 14 - Contribution to the International Trade Centre UNCTAD/GATT		38
PART VI: WORKING CAPITAL FUND		
Section 15 - Contribution to the Working Capital Fund		38
ANNEX D. Income budget estimates for 1987		40
<hr/>		
Appendix I - Analysis of increases of 1987 estimates over 1986 appropriations		44
Appendix II - Schedule of temporary assistance		46
Appendix III - Salary scales for the Professional category and above		47
Appendix IV - Schedule of post adjustment		48
Appendix V - Salary scales for the General Service category		49
Appendix VI - New assessment scale for Working Capital Fund		50
Appendix VII - Draft scale of contributions for 1987		54

BUDGET ESTIMATES FOR THE FINANCIAL YEAR 1987

Introduction

1. The Director-General hereby submits his budget proposals concerning the expenses and income of the secretariat for the financial year 1987.
2. In preparing the present budget proposals, the Director-General has not departed from his usual practice of giving full consideration to the financial constraints imposed on governments. In real terms the estimates for 1987 represent a zero-growth budget.
3. These proposals are presented under the assumption that a reassessment of the needs of the secretariat will be made after the Ministerial Meeting to be held in Punta del Este in September 1986. Any financial implications to the GATT budget of such a reassessment would be subject to the submission of supplementary budget estimates.
4. Total expenditure for 1987 is estimated at Sw F 62,554,000 representing an increase of Sw F 2,961,420, or 5.0 per cent, over the 1986 budget. The increases, which are set out in details in Appendix I on pages 44 and 45, are as follows:

	<u>Sw F</u>	<u>%</u>
- Statutory and other unavoidable increases	1,126,000	1.9
- Inflation	803,000	1.3
- Increase in the contribution to the International Trade Centre UNCTAD/GATT	968,000	1.6
- Working Capital Fund	438,420	0.7
- Effects of movements in the US\$/Sw F exchange rate	(150,000)	(0.2)
- Decrease in staff requirements	(224,000)	(0.3)
	<u>2,961,420</u>	<u>5.0</u>
	=====	===

5. The frequency and dimensions of the movement of US dollar/Swiss franc exchange rate, as well as statutory floor-rates applicable to some staff costs, have resulted in the application of different exchange rates in certain budgetary sections and sub-sections. It will be remembered that the revised budget for 1986 generally applied an exchange rate of US\$1/Sw F 2.09. For the 1987 budget estimates, a rate of US\$1/Sw F 2.00 has been used for the calculation of Pension Fund contributions. As indicated under the respective items in Annex C, family allowances and education grants are also subject to floor rates. With effect from 1 September 1986, the International Civil Service Commission (ICSC) has established a Remuneration Correction Factor (RCF) for salaries of the Professional category and above. In this RCF the exchange rate of reference is US\$1/Sw F 2.13, the rate used for the last place-to-place survey carried out in October 1983. Explanations of the rates used are given in the relevant sections in Annex C.

6. The estimates include proposals for the consolidation into the permanent establishment of three Professional and three General Service category posts. These proposals concern only posts for which the permanent need has been unquestionably demonstrated. As the relevant provisions are simply transferred from one budgetary item to another, there are no financial implications involved for the 1987 budget estimates.

7. Following a very thorough examination and in the context of long-term personnel management policy, the Director-General proposes in these estimates the regrading of eight Professional and seven General Service category permanent posts. The relevant International Civil Service Commission standards have been applied in each case. The justifications for the Professional category regrading proposals are set out in Annex C.

8. The International Trade Centre UNCTAD/GATT budget for the Biennium 1986-1987, which was approved by the CONTRACTING PARTIES in December 1985, amounts to Sw F 10,536,000 in 1987 for the GATT portion, representing an increase of Sw F 968,000 over the 1986 appropriation.

9. The Director-General proposes that the Working Capital Fund be increased to Sw F 6,000,000 which would represent approximately 10 per cent of the 1987 budget. It is suggested that the increase be effected over a period of three years. In fact, when the Working Capital Fund was established in 1956, it represented approximately 42 per cent of the GATT budget. In 1986, the Fund represents only 5 per cent of the current budget and is considered to be inadequate to meet the needs of the organization. As an initial step, it is proposed that the Working Capital Fund be increased by Sw F 1,000,000 in 1987.

10. On the basis of the proposed expenditure for 1987, an amount of Sw F 60,550,000 is to be assessed on contracting parties in the form of contributions to cover 1987 expenses and the proposed increase of the level of the Working Capital Fund (Appendix VII). This figure takes into account an estimated amount of Sw F 1,004,000 for miscellaneous income.

ANNEX ASUMMARY OF 1987 EXPENDITURE ESTIMATES

<u>Section</u>		<u>Sw F</u>	<u>Sw F</u>
	PART I: <u>MEETINGS</u>		
1	Forty-third session of the CONTRACTING PARTIES	21,000	
2	Meetings of the Council and other meetings	<u>264,000</u>	
	Total Part I:		285,000
	PART II: <u>SECRETARIAT</u>		
3	Salaries	33,251,000	
4	Dispute settlement panels	100,000	
5	Missions	745,000	
6	Common staff costs	8,870,000	
7	Common services	5,774,000	
8	Printing	404,000	
9	Representation and hospitality	150,000	
10	Permanent equipment	215,000	
11	Contribution to the Staff Assistance Fund	<u>20,000</u>	
	Total Part II:		49,529,000
	PART III: <u>UNFORESEEN EXPENDITURE</u>		
12	Unforeseen expenditure		200,000
	PART IV: <u>COMMERCIAL POLICY TRAINING COURSES</u>		
13	Commercial Policy Training Courses		<u>1,004,000</u>
	Sub-total Parts I-IV:		51,018,000
	PART V: <u>INTERNATIONAL TRADE CENTRE UNCTAD/GATT</u>		
14	Contribution to the International Trade Centre UNCTAD/GATT		<u>10,536,000</u>
	Sub-total Parts I-V:		61,554,000
	PART VI: <u>WORKING CAPITAL FUND</u>		
15	Contribution to the Working Capital Fund		<u>1,000,000</u>
	GRAND TOTAL:		<u>62,554,000</u> =====

ANNEX B

DETAILED SCHEDULE OF 1987 EXPENDITURE ESTIMATES

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Revised</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
PART I: <u>MEETINGS</u>			
Section 1 - <u>Forty-third session of the</u> <u>CONTRACTING PARTIES</u>			
(i) Temporary assistance (interpreters)	12,474	29,000	13,000
(ii) Rental of meeting rooms	34,782	8,000	4,000
(iii) Other services	9,030	1,000	4,000
Total Section 1:	56,286 =====	38,000 =====	21,000 =====
Section 2 - <u>Meetings of the Council</u> <u>and other Meetings</u>			
(i) Interpretation			
a) Meetings of the Council	5,544	5,000	5,000
b) Other meetings	290,435	240,000	255,000
(ii) Other services	15,535	4,000	4,000
Total Section 2:	311,514 =====	249,000 =====	264,000 =====
Total Part I:	367,800 =====	287,000 =====	285,000 =====
PART II: <u>SECRETARIAT</u>			
Section 3 - <u>Salaries</u>			
(i) Established posts	24,478,076	27,530,000	28,911,000
(ii) Temporary assistance (including overtime)			
(a) Long-term	3,504,616	3,615,000	3,209,000
(b) Short-term	1,572,584	1,189,000	1,131,000
Total Section 3:	29,555,276 =====	32,335,000 =====	33,251,000 =====

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Revised</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
Section 4 - <u>Dispute Settlement Panels</u>	19,291 =====	100,000 =====	100,000 =====
Section 5 - <u>Missions</u>			
(a) Official missions	451,552	425,000	445,000
(b) Technical co-operation missions	<u>247,134</u>	<u>285,000</u>	<u>300,000</u>
Total Section 5:	<u>698,686</u> =====	<u>710,000</u> =====	<u>745,000</u> =====
Section 6 - <u>Common Staff Costs</u>			
(i) Installation grants	92,880	100,000	100,000
(ii) Travel and removal expenses of staff and their dependants	184,023	200,000	300,000
(iii) Separation payments	129,233	60,000	210,000
(iv) Contribution to the United Nations Joint Staff Pension Fund	5,376,859	5,421,000	5,261,000
(v) Repatriation grants	298,613	180,000	360,000
(vi) Travel on home leaves	354,139	400,000	390,000
(vii) Family allowances, education grants and related travel:			
(a) Family allowances	716,201	739,000	734,000
(b) Education grants and related travel	634,837	595,000	600,000
(viii) Joint services	235,996	265,000	265,000
(ix) Other common staff costs	<u>613,478</u>	<u>648,000</u>	<u>650,000</u>
Total Section 6:	<u>8,636,259</u> =====	<u>8,608,000</u> =====	<u>8,870,000</u> =====

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Revised</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
Section 7 - <u>Common Services</u>			
(i) Cables, telex and telephone communications	130,642	110,000	135,000
(ii) Freight and cartage	13,322	14,000	14,000
(iii) Books and information material	104,054	115,000	120,000
(iv) Rental and maintenance of premises and equipment:			
(a) Rental of premises	1,487,978	1,585,000	1,850,000
(b) Rental of car parks	51,935	53,000	63,000
(c) Electricity	101,658	130,000	139,000
(d) Water supply	18,428	18,000	19,000
(e) Heating	90,956	98,000	80,000
(f) Telephone and telex (rental)	129,982	140,000	160,000
(g) Insurance premiums	118,696	151,000	142,000
(h) Maintenance expenditure	272,083	381,000	343,000
(i) Contractual cleaning	397,567	420,000	435,000
(j) Maintenance of service cars	21,507	18,000	17,000
(v) Postal services	322,286	300,000	420,000
(vi) Stationery and office supplies	105,394	130,000	130,000
(vii) Reproduction of documents	728,286	675,000	645,000
(viii) External audit	67,000	52,000	12,000
(ix) Other services and miscellaneous expenditure	<u>677,476</u>	<u>1,051,000</u>	<u>1,050,000</u>
Total Section 7:	4,839,250 =====	5,441,000 =====	5,774,000 =====
Section 8 - <u>Printing</u>	339,561 =====	350,000 =====	404,000 =====
Section 9 - <u>Representation and Hospitality</u>	106,726 =====	110,000 =====	150,000 =====
- <u>Public Information</u>	2,396 =====	-	-
Section 10 - <u>Permanent Equipment</u>	160,279 =====	253,000 =====	215,000 =====
Section 11 - <u>Contribution to the Staff Assistance Fund</u>	20,000 =====	20,000 =====	20,000 =====
Total Part II:	44,377,724 =====	47,927,000 =====	49,529,000 =====

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Revised</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
PART III: <u>UNFORESEEN EXPENDITURE</u>			
Section 12 - <u>Unforeseen Expenditure</u>	-	200,000	200,000
PART IV: <u>COMMERCIAL POLICY TRAINING COURSES</u>			
Section 13 - <u>Commercial Policy Training Courses</u>	852,765	1,049,000	1,004,000
<u>Sub-total Parts I-IV:</u>	45,598,289	49,463,000	51,018,000
PART V: <u>INTERNATIONAL TRADE CENTRE UNCTAD/GATT</u>			
Section 14 - <u>Contribution to the International Trade Centre UNCTAD/GATT</u>	9,235,800	9,568,000	10,536,000
<u>Sub-total Parts I-V:</u>	54,834,089	59,031,000	61,554,000
PART VI: <u>WORKING CAPITAL FUND</u>			
- <u>Restitution of 1984 deficit and refund to the Working Capital Fund</u>	-	561,580	-
Section 15 - <u>Contribution to Working Capital Fund</u>	-	-	1,000,000
<u>TOTAL:</u>	54,834,089	59,592,580	62,554,000

ANNEX C

EXPLANATORY NOTES ON 1987 EXPENDITURE ESTIMATES

PART I: MEETINGS

Section 1 - Forty-third session of the CONTRACTING PARTIES Sw F 21,000

1986 Budget : Sw F 38,000 (two sessions)
1985 Expenditure : Sw F 56,286 (two sessions)
1984 Expenditure : Sw F 26,551 (one session)

The estimate provides for a one-week session of the CONTRACTING PARTIES in 1987 on the assumption that it will be held in Geneva at the International Conference Centre. The amount proposed for 1987 is lower since only one session is foreseen.

(i) Temporary assistance (interpreters) - Sw F 13,000

1986 Budget : Sw F 29,000
1985 Expenditure : Sw F 12,474
1984 Expenditure : Sw F 7,514

The estimate provides for the cost of temporary interpreters to complement the permanent interpreting establishment during the session. It is assumed that some twenty-eight interpreting work/days will be required.

(ii) Rental of meeting rooms - Sw F 4,000

1986 Budget : Sw F 8,000
1985 Expenditure : Sw F 34,782
1984 Expenditure : Sw F 15,000

The estimate provides for the rental of conference and committee rooms equipped for simultaneous interpretation, and of additional office space for the secretariat. The higher expenditure encountered in 1985 under this item as well as under (iii) "Other services" below is a result of the fact that there were two meetings of the CONTRACTING PARTIES in 1985 rather than one as budgeted. Additional costs were incurred because the meetings were held at the ILO Headquarters instead of at the International Conference Centre for which GATT pays no rental charges but only running expenses.

(iii) Other services - Sw F 4,000

1986 Budget : Sw F 1,000
1985 Expenditure : Sw F 9,030
1984 Expenditure : Sw F 4,037

The estimate provides for the payment of miscellaneous expenses incurred in connection with the session, such as the printing of admission cards, placards, casual labour, etc.

Section 2 - Meetings of the Council and other meetings Sw F 264,000

Details of the provisions are as follows:

	<u>1984</u> <u>Expenditure</u> <u>Sw F</u>	<u>1985</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
(i) Interpretation				
a) Meetings of the Council	6,188	5,544	5,000	5,000
b) Other meetings	245,911	290,435	240,000	255,000
(ii) Other services	<u>385</u>	<u>15,535</u>	<u>4,000</u>	<u>4,000</u>
	252,484	311,514	249,000	264,000
	=====	=====	=====	=====

The higher costs in 1985 were essentially due to a greater number of other meetings that year, particularly for the Senior Officials Group. The other factor which contributed to higher 1985 costs was that an increasing number of meetings was held simultaneously which required outside recruitment of interpreters to service meetings taking place at a time when GATT's regular interpreters were already occupied.

As it is not possible at present to establish a detailed programme of meetings for 1987, the provision for temporary interpreters reflects trends of expenditure in recent years as well as slightly increased requirements. It represents some 560 work/days of interpreters (1986 Budget: 530 work/days; 1985 actual: 671 work/days; 1984 actual: 592 work/days). The increase of Sw F 15,000 (30 work/days) reflects the fact that the number of meeting days has risen from 333 in 1982 to 377 in 1983, 392 in 1984 and 376 in 1985. The secretariat seeks to achieve maximum economies with regard to the use of interpretation services by establishing a programme of meetings several months ahead in order to avoid simultaneous meetings whenever possible and thereby make the most efficient use of GATT's permanent interpreters without having to resort to temporary interpreters except when absolutely necessary.

PART II: SECRETARIAT

Section 3 - Salaries Sw F 33,251,000

(i) Established posts - Sw F 28,911,000

1986 Budget : Sw F 27,530,000

1985 Expenditure : Sw F 24,478,076

1984 Expenditure : Sw F 23,555,555

A total of 308 posts were approved in the 1986 Budget. For 1987, six temporary assistance posts are being proposed for consolidation. Within the Administrative and Financial Division one General Service category post of technician at the G.6 level has become redundant in the Technical Services and Buildings Section and has been abolished. The total number of posts thus proposed for 1987 is 313, of which three are Ungraded, 141 are Professional and above and 169 are General Service posts. (See Manning Table on pages 18 and 19). Sixteen posts included in the Manning Table represent guards and telephonists providing security and telephone services for all occupants of the Centre William Rappard. Reimbursement by UNHCR of the cost of three guards and five telephonists is provided for under the estimate for miscellaneous income.

The estimate provides for the following payments:

(a) Ungraded and Professional posts:

- Remuneration for Director-General and Deputy Directors-General as set by the CONTRACTING PARTIES effective from 1 January 1981 and as amended by decision of the United Nations General Assembly effective 1 January 1985 with regard to the incorporation of 20 post adjustment points into base salary (Appendix III, page 47);

- Salaries for Professional category and above as per salary scales effective from 1 January 1985 (Appendix III, page 47);

- With effect from 1 September 1986, the International Civil Service Commission (ICSC) has established a Remuneration Correction Factor (RCF) for salaries of Professional category and above. The RCF has been devised in order to take better account of the effect of variations in exchange rates in the post adjustment computation. In the RCF, the exchange rate of reference will be US\$1/Sw F 2.13, the rate used for the last place-to-place survey carried out in October 1983. The schedule of post adjustment index points is attached as Appendix IV (page 48).

(b) General Service category posts:

- Salaries as per salary scales effective from 1 April 1986 (Appendix V, page 49).
- Provision has been made for an anticipated increase of 4 per cent in General Service category salaries, representing cost-of-living adjustments, with effect from 1 April 1987.
- Language allowance payable in accordance with Staff Rules.
- Non-resident's allowance (Sw F 1,800 per annum) for each non-locally recruited staff member on post before 1 January 1984.

Analysis of increase

The amount proposed shows an increase of Sw F 1,381,000 over the revised 1986 credit of Sw F 27,530,000. This increase is accounted for by:

	<u>Sw F</u>
- provision for salary increases for staff in the General Service category	435,000
- regular salary increments	337,000
- the regrading of eight Professional and seven General Service category posts	78,000
- posts filled at a lower level than provided for in the budget and turnover factor including vacant posts:	
- reinstatement of 1986 reduction	400,000
- 1987 reduction in view of the fact that the D2 post of Head of the Department of Coordination and Administration has been filled	<u>(250,000)</u>
	150,000
- transfer from Temporary Assistance: Consolidation of three Professional (Sw F 282,000) and three General Service category posts (Sw F 171,000)	453,000
- deletion of one General Service category post	<u>(72,000)</u>
	1,381,000 *****

CONSOLIDATIONS AND REGRADINGS

CONSOLIDATIONS OF TEMPORARY ASSISTANCE

The proposals for consolidation of long-term temporary assistance posts put forward for 1987 represent only those for which the permanent need has been demonstrated unequivocally by divisional directors. The continuation of permanently required posts on a temporary basis creates personnel management problems. Such incorporation into the permanent establishment is offset by a reduction of temporary assistance requirements. The following three Professional category and three General Service category temporary posts are proposed for consolidation:

<u>Session and Council Affairs Division</u>	
1 Economic Affairs Officer	P3
<u>Non-Tariff Measures Division</u>	
1 Economic Affairs Officer	P3
<u>Development Division</u>	
1 Statistical Assistant	G5
<u>Trade Policies Division</u>	
1 Economic Affairs Officer	P3
<u>Translation and Documentation Division</u>	
1 Reference Clerk	G4
1 Reprographic Operator	G4

REGRADINGS

Economic Research and Analysis Unit

- (a) Statistics and Tariff Study Statistical Officer P2 to P3

As a result of the increase in the work related to the on-going Tariff Study project, it has been necessary to reallocate certain tasks among the existing posts in the Unit. Additional duties and responsibilities for the Tariff Study have been attached to this post, including the processing of country submissions and the carrying out of ad hoc studies requested by other divisions of the secretariat and by contracting parties participating in the Tariff Study.

The increased responsibilities of the post fully justify its regrading to P3.

Statistical Officer P2 to P3

In addition to the duties and responsibilities relative to the on-going Tariff Study project, this post now also bears the responsibility for the technical and material preparation for the Harmonized System Data Base which is being set up to assist contracting parties in their Article XXVIII negotiations, particularly the planning of the operation, and the drafting and editing of technical notes to be circulated to contracting parties participating in the data base exercise. The duties also include acting as Secretary of the Technical Working Group on the Harmonized System Data Base, which requires regular direct contacts with delegations.

The substantial new and additional responsibilities associated with this post clearly warrant its reclassification to the P3 level.

Statistical Assistant G6
to Statistical Officer P2

The incumbent of this post needs to have a comprehensive knowledge of statistical sources and needs to exercise judgement in selecting the statistical series that best fulfil the requirements laid down by economists. The post now requires a greater level of initiative than previously and the computerization of several jobs has called for an increased data processing knowledge from the incumbent.

The increased level of responsibilities attaching to this post clearly warrant regrading to P2.

(b) Electronic Data Processing

Senior Systems Analyst P4
to Chief, Electronic Data Processing P5

The main responsibilities of this post concern the electronic data processing operations of the Economic Research and Analysis Unit and for most other divisions of the secretariat. The duties of the post include planning and technical analysis of all new EDP projects, co-ordination of all production work and maintenance of existing systems, supervision of eight other EDP staff, training, and formulation of budgets by cost centres and organizational requirements. To these responsibilities have been added the design, supervision of analysis and programming of the Harmonized System application necessary for the Article XXVIII negotiations as well as the responsibility for establishing a number of new data bases for the secretariat (quantative restrictions, etc.).

The duties and responsibilities concerned fully justify the regrading of this post to the P5 level.

Tariff Division

Economic Affairs Officer P2 to P3

The incumbent has been the secretary of the Committee on Tariff Concessions since its creation after the Tokyo Round and is as such responsible for the preparation of the documentation for this Committee. The main responsibility for all matters relating to tariff negotiations under Article XXVIII, certification of changes to schedules and the preparation of legal instruments incorporating the results of tariff negotiations has been assigned to the staff member. The incumbent has also taken charge of arrangements in connection with the introduction of the loose-leaf system for tariff concessions, including consultations with delegations, research and the preparation of draft loose-leaf schedules for developing countries. A more recent and important responsibility consists in the co-ordination of activities aimed at the introduction of the Harmonized Commodity Description and Coding System of the Customs Cooperation Council, which will require substantial secretariat support for the extensive tariff negotiations that will begin later this year.

In addition to the tasks described above, the incumbent has been the secretary of two panels involving difficult questions of interpretation of existing tariff concessions.

The responsibilities related to this post have thus substantially grown over the last few years and are now clearly of a P3 level.

External Relations Division

Administrative Assistant G6
to External Relations Officer P2

The External Relations Division has a total staff of two persons - the Director and his Assistant. Its responsibilities, however, include not only External Relations but also Inter-Agency Affairs and liaison with the International Trade Centre UNCTAD/GATT. The Division's activities thus include relations with intergovernmental and non-governmental organizations, co-ordination of GATT representation at meetings of other organizations, protocol, etc. In view of the diversity of tasks to be undertaken by such a small division, the assistant to the Director is required to carry out tasks on a regular and continuing basis that would normally be assigned to a professional officer, and does so in an entirely effective manner.

The responsibilities involved clearly call for the regrading of this post to P2.

Translation and Documentation Division

(a) Translation Services

Translator P3
to Reviser/Translator P4

This post was regraded from P3 to P4 as from 1977 on a personal basis until the retirement of the incumbent (document L/4413). It was foreseen that it would revert to P3 at the end of 1986. However, the responsibility in terms of productivity, reliability and efficiency attached to this post as well as the availability of translators who can now produce quickly and under their own responsibility high quality translations and technically difficult or politically sensitive texts fully justify maintaining this post at the P4 level.

Administrative Officer P3
to Senior Administrative Officer P4

This post is responsible for the day-to-day management of all translation operations, i.e. keeping records of all translation requests, allocating the work among translators and revisers, keeping track of the work in progress and, more generally, guiding the overall effort of the translation services to meet changing deadlines and priorities. It also covers direct supervision of the reference unit, the preparation and distribution of microfiches and the indexing activities. The tasks involved have expanded substantially in recent years in line with the workload of the translation services, particularly as a result of the general introduction of Spanish translations.

SCHEDULE OF ESTABLISHED POSTS FOR 1987

	Professional Category and above											General Service Category				
	DG/DDC	D2	D1	P5	P4	P3	P2/P1	Sub- total	G7	G6	G5	G4/G1	Sub- total	Total		
General Directorate	1	-	-	-	-	-	-	1	-	-	-	-	-	1		
Office of the Director-General	-	-	-	-	1	-	-	1	-	-	-	1	2	3		
Office of Legal Affairs	-	1	-	-	-	-	-	2	2	-	-	-	2	4		
Session and Council Affairs Division	-	-	1	-	1	1	-	3	-	-	1	1	2	5		
Office for the Multilateral Trade Negotiations	-	-	1	-	1	1	-	3	-	1	-	1	2	5		
Information Service	-	-	-	1	1	-	-	2	2	1	-	-	3	5		
Library	-	-	-	-	-	1	1	2	1	1	3	5	7	7		
Textiles Surveillance Body	-	-	-	-	1	-	-	1	-	-	-	1	1	2		
Operational Department A	1	-	-	1	-	-	-	2	1	-	1	-	2	4		
Non-Tariff Measures Division	-	1	-	2	1	1	-	5	-	-	3	3	8	8		
Development Division	-	-	1	3	3	-	-	7	-	2	2	2	6	13		
Trade Policies Division	-	-	1	1	2	2	-	6	-	-	-	1	1	7		
Technical Co-operation Division	-	1	-	3	2	1	-	7	-	3	1	2	6	13		
Special Projects Division	-	-	1	-	1	1	1	4	-	-	1	1	2	6		
Operational Department B	1	-	-	1	-	-	-	2	1	-	1	-	2	4		
Economic Research and Analysis Unit	-	-	2	2	3	2	-	9	1	-	-	-	1	10		
(a) Statistics and Tariff Study	-	-	-	-	4	2	2	8	-	1	1	1	3	11		
(b) Electronic Data Processing	-	-	-	1	-	2	-	3	-	2	1	-	3	6		
Agriculture Division	-	1	-	4	4	2	-	11	1	1	-	2	4	15		
Tariff Division	-	1	-	2	-	1	-	4	-	-	2	-	2	6		
Technical and Other Barriers to Trade Division	-	-	1	2	1	1	-	5	-	1	-	1	2	7		
External Relations Division	-	-	1	-	-	-	1	2	-	-	-	-	-	2		
Department of Coordination and Administration	-	1	-	-	-	-	1	2	-	1	-	-	1	3		
Registry	-	-	-	-	-	-	1	1	1	1	-	-	2	3		
Conference Office	-	-	-	-	1	-	1	2	-	-	-	-	-	2		
Interpretation Unit	-	-	-	3	2	-	-	5	-	-	-	-	-	5		

(ii) Temporary assistance (including overtime) - Sw F 4,340,000

The details, with comparative figures, are set out in the Schedule of Temporary Assistance (Appendix II, page 46).

It will be recalled that the Committee on Budget, Finance and Administration expressed the wish that the temporary assistance schedule be divided between more permanent requirements and those of a purely short-term nature (see document L/5881, paragraph 64).

(a) Long-term temporary assistance - Sw F 3,209,000

1986 Budget : Sw F 3,616,000

1985 Expenditure : Sw F 3,504,616

1984 Expenditure : Sw F 2,876,144

The provision for long-term temporary assistance has been calculated on the basis of current needs and estimated requirements in 1987 not including any tasks related to a new round of Multilateral Trade Negotiations.

The proposal of Sw F 3,209,000 (16,740 work/days) for long-term temporary assistance in 1987 shows a decrease of Sw F 407,000 compared with the provision for 1986 of Sw F 3,616,000 (18,870 work/days). The decrease can be explained by:

	<u>Sw F</u>
- the extension through 1987 of the provision for one General Service category post of messenger approved by the Council on 15 July 1986 in connection with the rental of additional office space at the Chemin des Mines (210 work/days)	30,000
- non-continuation of the provision for one Professional (translator) and two General Service category posts (secretaries) approved in 1986 Supplementary Budget (540 work/days)	(104,000)
- the transfer of one General Service category post from short-term to long-term temporary assistance (360 work/days)	43,000
- the proposed consolidation of three Professional and three General Service category posts to the permanent establishment (2,160 work/days)	(453,000)
- the provision for regular salary increments as well as General Service category salary increases	<u>77,000</u>
	(407,000)

(b) Short-term temporary assistance (including overtime)
- Sw F 1,131,000

1986 Budget : Sw F 1,189,000
1985 Expenditure : Sw F 1,572,584
1984 Expenditure : Sw F 1,735,674

It is proposed that Sw F 1,131,000 (3,950 work/days) be made available in 1987 to cover salaries payable to staff employed on a temporary basis to supplement the regular staff and to provide assistance in periods of transient heavy workload. The estimate takes into account the replacement of regular staff temporarily absent from duty which, however, is only provided when temporary redeployment of staff within the secretariat is not possible.

The amount of Sw F 1,131,000 proposed for 1987 shows a net decrease of Sw F 58,000 from the 1986 figure of Sw F 1,189,000 (4,830 work/days) and reflects:

	<u>Sw F</u>
- the non-continuation in 1987 of 1986 Supplementary Budget provision for summary records (520 work/days)	(110,000)
- the transfer of one General Service post from short-term to long-term temporary assistance (360 work/days)	(43,000)
- a provision for maintaining the 1986 level of short-term temporary assistance as a result of expected General Service category salary increases	45,000
- a provision for additional overtime	<u>50,000</u>
	(58,000)
	=====

Section 4 - Dispute Settlement Panels Sw F 100,000

1986 Budget : Sw F 100,000
1985 Expenditure : Sw F 19,291
1984 Expenditure : Sw F 90,545

This provision covers the cost of experts to serve on dispute settlement panels in accordance with the terms of the Declaration made at the session of the CONTRACTING PARTIES at Ministerial level in November 1982 that a credit be made available for this purpose. Provision

has been made to cover fees, subsistence allowances and travel costs which it is anticipated will have to be paid in 1987 in respect of experts coming from outside Geneva to serve on such panels.

Section 5 - Missions Sw F 745,000

(i) Official missions - Sw F 445,000

1986 Budget : Sw F 425,000
1985 Expenditure : Sw F 451,552
1984 Expenditure : Sw F 448,003

The estimate provides for the payment of travel expenses, subsistence allowances, and other incidental expenses relating to missions of staff members travelling on official business, including in particular, representation of GATT at meetings and conferences of other organizations outside Geneva, consultations with government officials, lectures given by GATT staff members, etc. Missions in connection with Pension Fund affairs of the representative or alternate representative of the CONTRACTING PARTIES on the ICITO/GATT Pension Committee are also covered by this estimate. The increase of Sw F 20,000 over the 1986 credit is due to increased costs to maintain the same level of activity.

(ii) Technical co-operation missions - Sw F 300,000

1986 Budget : Sw F 285,000
1985 Expenditure : Sw F 247,134
1984 Expenditure : Sw F 206,105

The estimate provides for the payment of travel expenses, subsistence allowances and other incidental expenses relating to missions of experts and consultants or of GATT staff members travelling on technical co-operation missions. These missions are undertaken in response to requests from developing countries for trade policy seminars organized in capitals or for assisting their officials in examining particular GATT issues of concern to the countries in question. In order to maintain the same level of activity as in 1986, it was necessary to propose an increase of Sw F 15,000 over the 1986 credit.

Section 6 - Common Staff Costs Sw F 8,870,000

(i) Installation grants - Sw F 100,000

1986 Budget : Sw F 100,000
1985 Expenditure : Sw F 92,880
1984 Expenditure : Sw F 128,700

The estimate provides for the payment of installation grants to newly recruited non-local staff members and their dependants at statutory rates

laid down by the Staff Rules. Existing rules provide for payment of thirty days' subsistence allowance (Sw F 180 per day) to staff members; in respect of each dependant, payments amount to one-half of such allowance (Sw F 90 per day) for thirty days.

(ii) Travel and removal expenses of staff and their dependants
- Sw F 300,000

1986 Budget : Sw F 200,000
1985 Expenditure : Sw F 184,023
1984 Expenditure : Sw F 269,571

The estimate provides for travel expenses and subsistence allowances payable in accordance with the Staff Rules in respect of staff members and their families on appointment and separation and of candidates brought to Geneva for interviews in connection with vacant posts. In addition, it provides for the cost of removal of furniture and household effects for eligible staff. The estimate is based upon expected entitlements in 1987 which will be higher than in 1986 due to the number of staff members concerned.

(iii) Separation payments - Sw F 210,000

1986 Budget : Sw F 60,000
1985 Expenditure : Sw F 129,233
1984 Expenditure : Sw F 63,104

The estimate provides for the payment of accrued annual leave on separation; it includes a token amount for the statutory indemnity due when an appointment is terminated by the organization. The provision is based upon expected entitlements in 1987 which will be higher than in 1986 due to the number of staff members concerned. It also covers payment of the statutory grant in case of death of a staff member.

(iv) Contribution to the United Nations Joint Staff Pension Fund
- Sw F 5,261,000

1986 Budget : Sw F 5,421,000
1985 Expenditure : Sw F 5,376,859
1984 Expenditure : Sw F 5,048,884

The estimate is based on payment of 14.5 per cent of pensionable remuneration for all participants of the United Nations Joint Staff Pension Fund.

The basic level of pensionable remuneration is the gross salary rate applicable to the participant's grade and step (Appendices III and V, pages 47 and 49). In the case of staff in the General Service category,

any non-resident's allowance and language allowance which may be payable to the staff member are to be added to this base pensionable remuneration.

Pensionable remuneration for staff in the Professional and higher categories is adjusted for benefit purposes on the basis of the movement of the United States Consumer Price Index (CPI), and for contribution purposes according to the movement of the Weighted Average of Post Adjustment (WAPA) at Headquarters and main Regional Offices of organizations participating in the United Nations Joint Staff Pension Fund. The level of each index is measured twice a year in January and July and changes in pensionable remuneration become effective on the following 1 April and 1 October respectively, provided the movement amounts to 5 per cent or more of the levels of pensionable remuneration then in effect. The full extent of the index movement is applied, but with the provision that the level of pensionable remuneration for contribution purposes will not be allowed to fall below that of pensionable remuneration for benefit purposes.

The United Nations General Assembly, at its Thirty-ninth session, introduced a new scale of pensionable remuneration for Professional and higher graded staff. The General Assembly has also suspended, on an interim basis and pending further study, the application of Article 54 of the Regulations and Rules of the United Nations Joint Staff Pension Fund which provides for the adjustment of pensionable remuneration described in the preceding paragraph. Pending a further decision of the General Assembly in this regard at its Forty-first session, no provision has been made in these estimates for adjustments to pensionable remuneration for staff in the Professional and higher categories.

The principal factors, the combination of which has permitted a decrease of Sw F 160,000 in the provision for the contribution to the United Nations Joint Staff Pension Fund for 1987 over the 1986 budget, are:

	<u>Sw F</u>
- regular salary increments	80,000
- regradings	13,000
- extension through 1987 of additional provision in 1986 Supplementary Budget (one General Service category post of messenger)	4,000
- deletion of provision included in 1986 Supplementary Budget for one Professional (translator) and two General Service category posts	(18,000)
- deletion of one General Service category post	(15,000)

	<u>Sw F</u>
- General Service salary increase	85,000
- posts filled at a lower level than provided for in the budget and turnover factor, including vacant posts:	
- reinstatement of reduction for 1986	92,000
- reduction for 1987	<u>(60,000)</u>
	32,000
- provision made in 1986 in respect of an increase in the rate of contribution payable by the organization from 14.5 to 15 per cent and not used	(206,000)
- effect in 1987 of the change in the US\$ rate from US\$1/Sw F 2.09 in the revised 1986 budget to the current rate of US\$1/Sw F 2.00	<u>(135,000)</u>
	(160,000)

(v) Repatriation grants - Sw F 360,000

1986 Budget : Sw F 180,000
 1985 Expenditure : Sw F 298,613
 1984 Expenditure : Sw F 144,060

The estimate provides for the payment of repatriation grants on separation to non-locally recruited staff in accordance with the Staff Rules. The provision is based upon expected repatriation entitlements in 1987 which will be higher than in 1986 as a result of the number of staff members concerned.

(vi) Travel on home leaves - Sw F 390,000

1986 Budget : Sw F 400,000
 1985 Expenditure : Sw F 354,139
 1984 Expenditure : Sw F 284,087

The estimate covers anticipated travel expenses and subsistence allowances for non-locally recruited staff members and their families eligible for home leave in 1987. Staff members are entitled to home leave every two years.

The estimate is based on current travel rates and on presently authorized modes and standards of accommodation, the number of eligible staff and the relevant geographical distribution.

(vii) Family allowances, education grants and related travel
- Sw F 1,334,000

(a) Family allowances - Sw F 734,000

1986 Budget : Sw F 739,000

1985 Expenditure : Sw F 716,201

1984 Expenditure : Sw F 675,341

The expenditure for this sub-item provides for family allowances payable to both Professional and General Service category staff in accordance with the Staff Rules. The provision is based on current rates applicable to eligible staff and, in the case of staff in the Professional category and above, the dollar-based allowances are paid at current US dollar/Swiss franc exchange rates. They are subject to an exchange-rate floor of US\$1/Sw F 1.94 which was approved by the United Nations General Assembly in 1982. The net decrease of Sw F 5,000 is mainly due to exchange rate fluctuations from US\$1/Sw F 2.30 to Sw F 2.00 on the dollar-based allowances for Professional staff.

(b) Education grants and related travel - Sw F 600,000

1986 Budget : Sw F 595,000

1985 Expenditure : Sw F 634,837

1984 Expenditure : Sw F 547,462

The estimate provides for the education grants and related travel costs payable to non-locally recruited staff members under the Staff Rules. The dollar-based allowances are paid at current US dollar/Swiss franc exchange rates. They are subject to an exchange-rate floor of US\$1/Sw F 2.03 which, with the currently applicable rates of reimbursement, was approved by the United Nations General Assembly with effect from the 1983-1984 school year.

(viii) Joint Services - Sw F 265,000

1986 Budget : Sw F 265,000

1985 Expenditure : Sw F 235,996

1984 Expenditure : Sw F 252,474

The estimate provides for GATT's share in the cost of the Secretariat of the United Nations Sicknes Insurance Society, the Joint Medical Service, the Joint Housing Service, the International Labour Organisation Tribunal, the Consultative Committee on Administrative Questions Staff Office and the International Civil Service Commission. It also covers GATT's share in the cost of language courses organized by the United Nations. The provision for these services is based upon the provisional budgets established by the relevant bodies.

(ix) Other common staff costs - Sw F 650,000

1986 Budget : Sw F 648,000
1985 Expenditure : Sw F 613,478
1984 Expenditure : Sw F 556,257

The estimate for this item provides for the organization's contribution to the United Nations Sickness Insurance Society. The organization's share of the total contribution due is set at the same level as the share paid by the staff members. The provision takes account of the higher number of eligible staff participating in the scheme, and of the deletion of one General Service category post. Provision is also made under this heading to cover the cost of the participation of GATT staff members in specialized vocational training courses.

Section 7 - Common Services Sw F 5,774,000

(i) Cables, telex and telephone communications - Sw F 135,000

1986 Budget : Sw F 110,000
1985 Expenditure : Sw F 130,642
1984 Expenditure : Sw F 113,438

The estimate provides for the cost of official cables, local and international telex and telephone communications, and has been based on current rates payable and trends of expenditure.

(ii) Freight and cartage - Sw F 14,000

1986 Budget : Sw F 14,000
1985 Expenditure : Sw F 13,322
1984 Expenditure : Sw F 15,456

The estimate provides for charges payable to transport agencies on delivery of material ordered by the secretariat and for freight charges in respect of consignments of GATT publications.

(iii) Books and information material - Sw F 120,000

1986 Budget : Sw F 115,000
1985 Expenditure : Sw F 104,054
1984 Expenditure : Sw F 96,052

The estimate provides for the purchase of books, periodicals and newspapers which are considered necessary for their value as sources of information and reference material and for the purchase of dictionaries

and of documentation on microfiche from other organizations. The higher estimate provides for maintaining the current level of purchases and subscriptions at increased costs.

(iv) Rental and maintenance of premises and equipment
~ Sw F 3,248,000

The details are as follows:

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
(a) <u>Rental of premises</u>	1,487,978	1,585,000	1,850,000

The estimate provides for the rent of GATT headquarters at Centre William Rappard as well as a contribution towards the maintenance costs of the surrounding gardens. The rent is determined by FIPOI, in consultation with the tenants of the building and is based only upon the increased running costs of the premises and takes into account necessary basic repairs and improvements. For the Centre William Rappard, the next increment is expected to occur in 1987, in accordance with the provisions of the lease, and will be based on the Geneva price index. As a result, the anticipated increase amounts to Sw F 135,000. As far as the offices at 2, Chemin des Mines are concerned, since the amount approved in the 1986 Supplementary Budget covered only 5 months rental, an additional Sw F 130,000 will be required in the 1987 Budget in order to cover the full twelve months rental cost.

(b) <u>Rental of car parks</u>	51,935	53,000	63,000
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The provision covers the rental of les Fougères and Chemin des Mines parking areas, the cost of which is shared between GATT and UNHCR. GATT is responsible for 60 per cent of the rental cost of les Fougères and 30 per cent of Chemin des Mines parking areas. The provision also covers parking facilities adjacent

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
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to the additional offices at the Chemin des Mines. The increase of Sw F 10,000 over the 1986 credit of Sw F 53,000 is accounted for by these latter parking facilities as well as an anticipated increase in the rental costs of the former parking areas based on Swiss price index movements.

(c) <u>Electricity</u>	101,658	130,000	139,000
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The estimate provides for the cost of electricity for the GATT premises. It takes account of present levels of consumption and rates payable and includes an increase of Sw F 9,000 for estimated charges for the additional offices at the Chemin des Mines.

(d) <u>Water supply</u>	18,428	18,000	19,000
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The estimate provides for the cost of the water supply for the GATT premises. The provision takes account of present consumption on the basis of current rates payable and the financial implications of the additional offices at the Chemin des Mines.

(e) <u>Heating</u>	90,956	98,000	80,000
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Fuel is purchased on a joint basis with the United Nations and other international organizations established in Geneva in order to obtain the most favourable price conditions. The provision is based on expected consumption at the GATT headquarters building and estimated heating charges for the additional offices at the Chemin des Mines. The decreased proposal takes into account lower fuel prices.

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
(f) <u>Telephone and telex (rental)</u>	129,982	140,000	160,000

The estimate provides for the rental of telephone installations, including a switchboard and a telex installation. The estimate has been calculated at current rates payable in Geneva for rental of such installations. An increased provision is requested based upon estimated costs related to the rental of a new switchboard which is foreseen to be installed by FIPOI in the Centre William Rappard in July 1987 and the subsequent adaptation of elements of the present telephone installation. The provision also takes into account the estimated additional costs for telephone rental for the additional offices at the Chemin des Mines.

(g) <u>Insurance premiums</u>	118,696	151,000	142,000
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The estimate provides for insurance premiums covering the GATT premises (Centre William Rappard and Chemin des Mines) and all furniture and equipment against fire and water damage, third party insurance, insurance of service cars and insurance against the Organization's liabilities under Appendix D of the Staff Rules in respect of both GATT and ITC staff. Since the ITC budget does not provide for such staff insurance, this estimate includes GATT's 50% share in respect of the ITC staff. The decrease of Sw F 9,000 from last year's figure is accounted for by the effect of the reduction of the amount of pensionable remuneration of staff and the downward movement of the US dollar to the Swiss Franc.

	<u>1985</u> <u>Expenditure</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
(h) <u>Maintenance expenditure</u>	272,083	381,000	343,000

The estimate covers continuing charges for the maintenance of office equipment, including text-processing machines. It also includes the up-keep and refurbishing, where necessary, of offices, corridors and meeting rooms (carpeting, electrical appliances, interpretation equipment, etc.) and any necessary repairs. The decrease of Sw F 38,000 from the 1986 credit is the result of, on the one hand, the deletion of Sw F 81,000 which were provided in 1986 for one-time installation expenses in connection with the additional office space, and on the other hand an increase of Sw F 43,000 for the above-mentioned necessary renewals.

(i) <u>Contractual cleaning</u>	397,567	420,000	435,000
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The estimate provides for the contractual cleaning of the GATT premises. The increase is a result of the necessity to extend cleaning arrangements to cover the additional office space.

(j) <u>Maintenance of service cars</u>	21,507	18,000	17,000
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The estimate provides for the maintenance and repairs, including petrol and oil, of service cars. A decrease is foreseen as a result of the replacement of the service car purchased in 1975 (see section 10).

<u>2,690,790</u> *****	<u>2,994,000</u> *****	<u>3,248,000</u> *****
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(v) Postal services - Sw F 420,000

1986 Budget : Sw F 300,000
 1985 Expenditure : Sw F 322,286
 1984 Expenditure : Sw F 276,016

The estimate provides for the cost of postage on correspondence, documents and GATT publications, through the secretariat's own mailing service. The provision has been adjusted to take into account the greater volume of documentation processed as well as new postal tariff system introduced by the Swiss PTT on 1 January 1986. It will be noted that, as a result of this increase, the 1986 credit will be overspent.

(vi) Stationery and office supplies - Sw F 130,000

1986 Budget : Sw F 130,000
 1985 Expenditure : Sw F 105,394
 1984 Expenditure : Sw F 104,860

The estimate provides for the purchase of stationery and other general office supplies.

(vii) Reproduction of documents - Sw F 645,000

1986 Budget : Sw F 675,000
 1985 Expenditure : Sw F 728,286
 1984 Expenditure : Sw F 723,372

The estimate provides for the cost of reproduction (inclusive of paper) of GATT documents as well as material for reproduction and photocopying. This covers both the work of the Documents Reproduction and Distribution Section and the photocopying facilities directly available for general use. The decrease of Sw F 30,000 can be attributed exclusively to the deletion in the present budget of the additional amount for summary records which was approved in the 1986 Supplementary Budget. It will be noted that increased productivity of recently acquired equipment has allowed the production of a greater volume of documentation without any increase in costs.

(viii) External audit - Sw F 12,000

1986 Budget : Sw F 52,000
 1985 Expenditure : Sw F 67,000
 1984 Expenditure : Sw F 62,000

The estimate provides for the fees payable to the external auditor in respect of the audit of the accounts. It covers an interim audit in the course of the financial year and the final audit of the 1986 accounts.

The decrease is a result of the decision of the Council on 15 July 1986 to entrust the audit to another auditing body after a call for tenders earlier in 1986.

(ix) Other services and miscellaneous expenditure - Sw F 1,050,000

1986 Budget : Sw F 1,051,000
 1985 Expenditure : Sw F 677,476
 1984 Expenditure : Sw F 462,083

The estimate provides for miscellaneous expenditure as follows:

Sw F

- Electronic data processing: computer use, rental of terminals, cost of magnetic tapes, discs, paper, soft-ware packages, etc. The decrease of Sw F 116,000 in the estimate as compared with the revised 1986 credit of Sw F 766,000 is explained by the fact that funds related to the additional requirements in connection with preparation for the Ministerial Meeting are no longer needed in 1987 650,000
 - Other electronic data processing equipment. In line with GATT policy to improve efficiency and taking into account the advice of an external expert in the matter, text processing equipment is being further extended within the secretariat. Moreover, it is foreseen that current text processing equipment will need to be replaced gradually by a new generation of machines and that the NCR computer for financial and accounting operations, in service since 1979, will have to be replaced (1986: Sw F 255,000) 370,000
 - Contribution to the United Nations Joint Purchase Service, rental of stamp distributor, bank charges, fees for issuance of visas, laissez-passers and passports, etc (1986: Sw F 30,000) 30,000
- 1,050,000**

Section 8 - Printing Sw F 404,000

1986 Budget : Sw F 350,000
 1985 Expenditure : Sw F 339,561
 1984 Expenditure : Sw F 266,314

The estimate, which takes into account the lowest quotations presently offered by printing firms, provides for the printing costs (inclusive of paper) of the publications listed below, based on the expected number of pages to be reproduced. The use of text-processing machines for the preparation of texts for printing whenever possible maintains processing costs at a minimum. The augmentation of Sw F 54,000 is a result of higher costs and increased miscellaneous requirements, especially for reprints of documentation.

	<u>Sw F</u>
BISD - Thirty-second Supplement (EFS) ^{1/}	65,000
International Trade 1985/86 (EFS)	50,000
Status of Legal Instruments of GATT (EF)	20,000
GATT Activities in 1986 (EFS)	20,000
Two studies in International Trade (EFS)	30,000
GATT Bulletin - FOCUS (EFS)	55,000
Up-dating of Tariff Study statistics	10,000
Printing paper, reprints, information papers, protocols of accession, miscellaneous legal instruments, binding of documents, various bulletins (GATT What it is; List of Publications, etc.)	154,000
	<u>404,000</u> *****

^{1/}E = English text

F = French text

S = Spanish text

Section 9 - Representation and Hospitality Sw F 150,000

1986 Budget : Sw F 110,000
1985 Expenditure : Sw F 109,122^{1/}
1984 Expenditure : Sw F 108,604^{1/}

The 1987 appropriation under this section provides for the following:

(a) Sw F 60,000 payable to the Director-General. The previous amount in respect of representation allowances had been fixed at Sw F 50,000 by the CONTRACTING PARTIES in 1980. On the basis of the evolution of the Geneva price index since 1980, i.e. from 94 to 112, an increase of Sw F 10,000 is proposed.

(b) Sw F 30,000 payable to the two Deputy Directors-General (Sw F 15,000 each). The previous total amount of Sw F 20,000 was set by the CONTRACTING PARTIES in 1973. Since that time, the price index in Geneva has moved from 75 to 112 and applying this movement leads to an overall increase of Sw F 10,000.

(c) Sw F 60,000 with regard to all other hospitality. The amount available under this part of the allocation has varied from Sw F 37,000 in 1981 to Sw F 60,000 in 1983 and 1984. Taking into consideration estimated 1987 requirements as well as inflation, it is proposed that an amount in line with the 1983 and 1984 allotments, i.e. Sw F 60,000, be approved for 1987.

Section 10 - Permanent Equipment Sw F 215,000

1986 Budget : Sw F 253,000
1985 Expenditure : Sw F 160,279
1984 Expenditure : Sw F 56,433

The estimate provides for additions to and replacements of equipment such as office furniture (Sw F 138,000), electric typewriters (Sw F 40,000), recording and miscellaneous equipment (Sw F 17,000), etc. It also foresees the replacement of a GATT service car (Sw F 20,000), which was purchased in 1975. It should be noted that GATT foresees the likelihood of having to replace another service car in 1988 in view of its age.

The decrease of Sw F 38,000 is explained by the deletion of the additional Sw F 90,000 for office furniture for the Chemin des Mines and for recording equipment for summary records, which were approved in the 1986 Supplementary Budget, but is partially offset by Sw F 20,000 for the replacement of a service car and Sw F 32,000 representing mainly replacement of aging equipment.

^{1/}Of which Sw F 2,396 and Sw F 3,663 expended in 1985 and 1984 respectively under "Public Information".

Section 11 - Contribution to the Staff Assistance Fund Sw F 20,000

1986 Budget : Sw F 20,000
1985 Expenditure : Sw F 20,000
1984 Expenditure : Sw F 20,000

The provision under this section is to enable the Director-General to pay an amount of Sw F 20,000 into the Staff Assistance Fund.

The purpose of the Fund is to make payments on an ex gratia basis, implying no legal entitlement, to present and former GATT officials, or the survivors of former GATT officials whose present financial situation is causing hardship due to the particular effect that rising costs coupled with monetary fluctuations continue to have on pensions of retired staff members or their dependants.

PART III: UNFORESEEN EXPENDITURE

Section 12 - Unforeseen Expenditure Sw F 200,000

1986 Budget : Sw F 200,000
1985 Expenditure : Sw F -
1984 Expenditure : Sw F 200,000^{1/}

In accordance with the recommendation made by the Committee on Budget, Finance and Administration at its meeting on 10 May 1967 (document L/2799, paragraph 4) approved by the CONTRACTING PARTIES at their Twenty-fourth Session credits have been included under this heading since 1968 to cover expenditure unforeseen at the time when the budget is prepared and which by its very nature could vary widely from year to year. The credit is not available for extraordinary expenditure, such as new activities, except in rare cases where the amounts are small.

The provision for unforeseen expenditure is included in a separate part of the budget and the utilization of the funds is subject to approval by the CONTRACTING PARTIES or the Council. It should also be noted that such savings as may arise under this item cannot be transferred to cover expenditures on other parts of the budget without the authorization of the CONTRACTING PARTIES or the Council.

^{1/} This amount was used to cover over-expenditure in other sections.

PART IV: COMMERCIAL POLICY TRAINING COURSES

Section 13 - Commercial Policy Training Courses Sw F 1,004,000

1986 Budget : Sw F 1,049,000
1985 Expenditure : Sw F 852,765
1984 Expenditure : Sw F 933,136

Since 1955, GATT has organized courses in commercial policy twice a year at Geneva for English-speaking and French-speaking participants respectively. The courses are open to officials from all developing countries who have, or may have in the future, responsibilities in the formulation and conduct of foreign trade policy in their countries.

The financing of these courses was provided until 1975 entirely by UNDP. However, due to financial restraints, UNDP was unable to provide full financing in 1976 and again in 1978; therefore amounts were provided from the GATT budget and from voluntary contributions. In view of UNDP's decision to finance the courses as from 1979 from country programming funds rather than as previously from inter-regional projects, which could have led to a deterioration in the high standards of quality and the balanced selection of candidates for the courses, the financing has been assumed entirely by GATT with effect from 1979.

In 1982, following Ministerial Decisions, the CONTRACTING PARTIES approved an increased participation in the GATT Commercial Policy Training Courses. The number of participants in the courses was thus increased from twenty to twenty-four, as of the second course in 1983. The CONTRACTING PARTIES further decided on the inclusion in the training programme of a course in the Spanish language, and the first of such courses took place in February-June 1984. Courses in Spanish and English are being held in 1986 and provision for courses in French and English has been made for 1987.

Total cost of the courses for 1987 is estimated as follows:

	<u>63rd (French)</u> <u>course</u> <u>Sw F</u>	<u>64th (English)</u> <u>course</u> <u>Sw F</u>	<u>Total</u> <u>Sw F</u>
Subsistence allowance	370,000	370,000	740,000
Travel	128,000	128,000	256,000
Interpretation	-	-	-
Miscellaneous	<u>4,000</u>	<u>4,000</u>	<u>8,000</u>
	<u>502,000</u> <u>=====</u>	<u>502,000</u> <u>=====</u>	<u>1,004,000</u> <u>=====</u>

Because a course in Spanish is not being offered in 1987, costs related to travel expenses are lower and interpretation is not required.

On the other hand an increase is foreseen in the participants' stipend to Sw F 120 to follow the trend of the Geneva UN daily allowance for which an increase of some 4.5% has been anticipated. The net result is a decrease of Sw F 45,000 from 1986 in the cost of the courses.

PART V: INTERNATIONAL TRADE CENTRE UNCTAD/GATT

Section 14 - Contribution to the International Trade Centre
UNCTAD/GATT Sw F 10,536,000

1986 Budget : Sw F 9,568,000
1985 Expenditure : Sw F 9,235,800
1984 Expenditure : Sw F 9,022,238

The provision made under this Section covers the GATT cash contribution to the operation of the International Trade Centre UNCTAD/GATT which was established in accordance with the Decision taken by the CONTRACTING PARTIES on 22 November 1967 (document SR.24/14) and the Resolution 2297(XXII) adopted by the General Assembly of the United Nations on 12 December 1967, effective 1 January 1968, to be operated jointly by UNCTAD and the GATT on a continuing basis and in equal partnership.

At its meeting in October 1985 the GATT Committee on Budget, Finance and Administration approved the Centre's US dollar budget for the 1986-1987 Biennium and GATT's Swiss franc contribution for 1986 (document L/5881). It was noted at that time that the ITC budget for the Biennium 1986-1987 had been based on the assumption that the rate of inflation would be around 3.5 per cent for each year and that the average exchange rate would be US\$1/Sw F 2.50. The total expenditure for 1987 was estimated at US\$8,618,900. Miscellaneous income was anticipated at US\$190,000. A transfer was made from the Surplus Account to the 1986 budget on the amount of US\$650,000. The net amount to be equally provided for in the budgets of the GATT and the United Nations for 1987 is US\$4,214,450. A provision of Sw F 10,536,000 has been made in the 1987 GATT Budget Estimates, representing GATT's 1987 contribution at the rate of US\$1/Sw F 2.50. The increase of Sw F 968,000 in the contribution payable by GATT, as compared with 1986, is due to the application to the 1986 ITC budget of a transfer from the ITC surplus account as well as to increases anticipated for 1987. It should be noted that, as in the past, the United Nations will review in September the inflation and exchange rates applicable to the ITC budget.

PART VI: WORKING CAPITAL FUND

Section 15 - Contribution to the Working Capital Fund Sw F 1,000,000

The Working Capital Fund was established inter alia in order to solve cash availability problems resulting from contributions in arrears and late payment of contributions and therefore to avoid having recourse to

bank overdrafts to cover at certain moments, particularly at the year end, current expenditure that cannot be postponed.

The Fund was set up by a resolution of the CONTRACTING PARTIES of 17 November 1956 at the level of US\$190,000 (approximately Sw F 722,000 at the exchange rate in force when GATT converted its dollar accounts into Swiss francs). At present the Fund stands at Sw F 3,123,040 as a result of:

- (i) transfer from a Repatriation Fund of the equivalent of Sw F 95,000 in 1960
- (ii) additional advances requested from member governments in 1965, totalling Sw F 328,000
- (iii) sums requested from new contracting parties: Sw F 423,750 (including the advance from Hong Kong and the proposed assessment on Mexico)
- (iv) transfer of Sw F 1,061,721 from the surplus account
- (v) interest credited in 1982, 1983, 1984 and 1985: Sw F 492,450

In 1956, Sw F 722,000 corresponded to 42 per cent of the GATT budget, i.e. equivalent to five months' current secretariat expenditure. At present the amount of Sw F 3,123,040 represents 5 per cent of the budget, i.e. only eighteen days of GATT operations.

In order to allow the Fund to fulfill its role which is to guarantee the organization's financial stability, the Director-General proposes that it be increased to Sw F 6,000,000 over a period of three years. The amount of Sw F 1,000,000 provided in the 1987 estimate is thus an initial measure to bring the Working Capital Fund closer to the real requirements.

ANNEX D

INCOME BUDGET ESTIMATES FOR 1987

Summary

1. It is proposed that the 1987 budget be financed as follows:

	<u>Sw F</u>
(a) Contributions assessed on contracting parties excluding advances to the Working Capital Fund	60,550,000
(b) Advances from contracting parties to the Working Capital Fund	1,000,000
(c) Miscellaneous income	<u>1,004,000</u>
	<u>62,554,000</u>

Contributions assessed on contracting parties excluding advances to the Working Capital Fund

2. On the basis of the proposed expenditure budget for 1987 an amount of Sw F 60,550,000 is to be assessed on the contracting parties in the form of contributions. The draft scale of contributions for 1987, which is reproduced in Appendix VII, page 54, is based on the foreign trade figures of the last three available years (1983-1985). In accordance with the Decision of the CONTRACTING PARTIES in 1966 and 1967, the scale contains a minimum contribution of 0.12 per cent for contracting parties and associated governments whose share in the total trade of the contracting parties and associated governments is 0.12 per cent or less.

Advances from contracting parties to the Working Capital Fund

3. According to the Rules Governing the Use of the Working Capital Fund "any government acceding to the General Agreement shall make an advance to the Fund in accordance with the scale of contributions applicable to the budget for the year of its accession. The minimum advance to the Working Capital Fund amounts to 0.5 per cent of the principal of the Fund ..." for contracting parties and associated governments whose share in the total trade of the contracting parties and associated governments is 0.5 per cent or less. Upon accession of new contracting parties to the General Agreement, advances are calculated on the total principal (advances made by contracting parties and sums held to the credit of GATT). However, when the Fund is to be increased by additional advances from the contracting parties, calculations are based only on the advances made by contracting parties. For this reason and/or because of variations in trade shares, a contracting party's advance to the increased Working Capital Fund may be lower than the previous assessment. The resulting difference remains in the Fund and stands to the credit of the government concerned.

4. On the basis of the proposal to increase the Working Capital Fund, an amount of Sw F 1,000,000 is to be assessed on the contracting parties in the form of advances. The draft scale of advances to increase the Working Capital Fund, which is reproduced in Appendix VI, page 50, is based on the foreign trade figures of the last three available years (1983-1985).

Miscellaneous income

5. Miscellaneous income is estimated at Sw F 1,004,000 for 1987 compared with an amount of Sw F 892,580 for 1986. The details are as follows:

	<u>1984</u> <u>Actual</u> <u>Sw F</u>	<u>1985</u> <u>Actual</u> <u>Sw F</u>	<u>1986</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Estimates</u> <u>Sw F</u>
(a) Interest on investments	124,034	246,996	250,000	250,000
(b) Sale of publications	66,581	75,662	90,000	100,000
(c) Profit or (loss) on exchange	(135,821)	125,244	(150,000)	(100,000)
(d) Savings on previous year's outstanding obligations	96,700	14,378	60,000	60,000
(e) Refund of staff costs for staff employed at Centre William Rappard on behalf of UNHCR	528,219	588,188	560,000	610,000
(f) Overhead contribution in respect of trust funds	-	3,607	-	-
(g) Rental of meeting rooms and office space at Centre William Rappard to others	18,660	16,740	20,000	20,000
(h) Miscellaneous	<u>55,619</u>	<u>173,739</u>	<u>62,580</u>	<u>64,000</u>
	<u>754,044</u>	<u>1,244,554</u>	<u>892,580</u>	<u>1,004,000</u>

6. The estimate for 1987 income on investments is based upon anticipated levels of interest rates on the funds to be available for investment on short-term Swiss franc deposit accounts, taking into account the fact that interest earned on Working Capital Fund deposits are credited to the Fund.

7. A provision of Sw F 100,000 has been made in 1987 in respect of losses on exchange, to take account of actual experience in recent years. These losses mainly result when the US dollar/Swiss franc market rate is higher than the accounting rate applicable at the time that the purchase of US dollars is made for the contribution to the United Nations Joint Staff Pension Fund.

8. The provision of Sw F 610,000 under item (e) - Refund of staff costs - represents the refund by the Office of the United Nations High Commissioner for Refugees, the other occupant of the Centre William Rappard, in respect of its share of the cost of security staff and telephonists payrolled by GATT. The total 1987 establishment for these services will be eight guards and eight telephonists, of which the cost of three guards and five telephonists will be recovered from UNHCR.

APPENDICES

APPENDIX I

ANALYSIS OF INCREASES OF 1987 ESTIMATES OVER 1986 APPROPRIATIONS

Section	1986 revised appropriations 1/	Increased/(Decreased) cost of maintaining 1986 level of activity				Total	Staff requirements for 1987 increases/(decreases)	Increased 1987 cost of ITC	Restitution of 1984 deficit and contribution to the Working Capital Fund	Total increases/(decreases) in 1987	Total 1987 estimates
		Effect of US\$ rate changes 2/	Inflation	Statutory and other unavoidable increases/decreases							
1 Forty-third session of the CONTRACTING PARTIES	38,000	-	-	(17,000)	(17,000)	-	-	-	(17,000)	21,000	
2 Meetings of the Council and other meetings	249,000	-	-	-	-	15,000	-	-	15,000	264,000	
3 Salaries:											
Established posts	27,530,000	-	435,000	565,000	1,000,000	453,000*	-	-	1,381,000	28,911,000	
Temporary assistance:											
Long-term	3,616,000	-	-	77,000	77,000	(31,000)	-	-	(407,000)	3,209,000	
Short-term	1,189,000	-	-	45,000	45,000	(453,000)*	-	-	(58,000)	1,131,000	
4 Dispute settlement panels	100,000	-	-	-	-	(103,000)	-	-	-	100,000	
5 Missions:											
- official missions	425,000	-	20,000	-	20,000	-	-	-	20,000	445,000	
- technical co-operation missions	285,000	-	15,000	-	15,000	-	-	-	15,000	300,000	
6 Common staff costs:											
Travel and removal expenses	200,000	-	-	100,000	100,000	-	-	-	100,000	300,000	
Separation payments	60,000	-	-	150,000	150,000	-	-	-	150,000	210,000	
Contributions to UNJSPF	5,421,000	(135,000)	85,000	(81,000)	(131,000)	(29,000)	-	-	(160,000)	5,261,000	
Repatriation grants	180,000	-	-	180,000	180,000	-	-	-	180,000	360,000	
Travel on home leave	400,000	-	-	(10,000)	(10,000)	-	-	-	(10,000)	390,000	
Family allowances	739,000	(5,000)	-	2,000	(3,000)	(2,000)	-	-	(5,000)	734,000	
Education grants	595,000	-	-	5,000	5,000	-	-	-	5,000	600,000	
Sickness insurance, etc.	648,000	(10,000)	-	14,000	4,000	(2,000)	-	-	2,000	650,000	
Other items	365,000	-	-	-	-	-	-	-	-	365,000	
7 Common services:											
Cables, telex and telephone communications	110,000	-	-	25,000	25,000	-	-	-	25,000	135,000	
Books and information material	115,000	-	5,000	-	5,000	-	-	-	5,000	120,000	
Rent - premises, etc.	1,585,000	-	135,000	130,000	265,000	-	-	-	265,000	1,850,000	
car parks	53,000	-	-	10,000	10,000	-	-	-	10,000	63,000	

Electricity	130,000	-	9,000	-	9,000	-	9,000	139,000
Water supply	18,000	-	1,000	-	1,000	-	1,000	19,000
Heating	98,000	-	(18,000)	-	(18,000)	-	(18,000)	80,000
Telephone and telex (rental)	140,000	-	20,000	-	20,000	-	20,000	160,000
Insurance premiums	151,000	-	(9,000)	-	(9,000)	-	(9,000)	142,000
Maintenance expenditure	381,000	-	(38,000)	-	(38,000)	-	(38,000)	343,000
Contractual cleaning	420,000	-	15,000	-	15,000	-	15,000	435,000
Maintenance of service cars	18,000	-	(1,000)	-	(1,000)	-	(1,000)	17,000
Postal services	300,000	-	120,000	-	120,000	-	120,000	420,000
Reproduction of documents	675,000	-	(30,000)	-	(30,000)	-	(30,000)	645,000
External audit	52,000	-	(40,000)	-	(40,000)	-	(40,000)	12,000
Other services and miscellaneous expenditure (text-processing equipment, etc.) - EDP	766,000	-	(116,000)	-	(116,000)	-	(116,000)	650,000
- Other	285,000	-	115,000	-	115,000	-	115,000	400,000
Other items	144,000	-	-	-	-	-	-	144,000
8 Printing	350,000	-	36,000	-	36,000	-	36,000	386,000
9 Representation and hospitality	110,000	-	40,000	-	40,000	-	40,000	150,000
10 Permanent equipment	253,000	-	(38,000)	-	(38,000)	-	(38,000)	215,000
11 Contribution to Staff Assistance Fund	20,000	-	-	-	-	-	-	20,000
12 Unforeseen expenditure	200,000	-	-	-	-	-	-	200,000
13 Commercial Policy Training Courses	1,049,000	-	50,000	-	(95,000)	-	(45,000)	1,004,000
Sub-Total	49,463,000	(150,000)	803,000	1,126,000	1,779,000	(224,000)	1,555,000	51,018,000
14 Contribution to the International Trade Centre UNCTAD/CAIT	9,568,000	-	-	-	-	-	968,000	10,536,000
- Restitution of 1984 deficit and refund to the Working Capital Fund	561,580	-	-	-	-	-	(561,580)	-
15 Contribution to the Working Capital Fund	-	-	-	-	-	-	-	-
TOTAL	59,592,580	(150,000)	803,000	1,126,000	1,779,000	(224,000)	968,000	62,554,000
Percentage	(0.2)	1.3	1.9	3.0	(0.3)	1.6	0.7	5.0

1/ After approval of the Supplementary Budget Estimates for the Financial Year 1986 to Meet Additional Requirements due to the Preparation of the Proposed New Round of Multilateral Trade Negotiations and the subsequent budgetary transfers (L/6014).

2/ With effect from 1 September 1986 the International Civil Service Commission has established a Remuneration Correction Factor for salaries of Professional and higher category staff based on a reference rate of US\$1/Sw F 2.13. An exchange rate of US\$1/Sw F 2.00 has been used for other budgetary items such as contributions to United Nations Joint Staff Pension Fund, family allowances and sickness insurance contributions. The UN budget rate of US\$1/Sw F 2.50, which was used in the original preparation of the budget for the International Trade Centre, has been maintained pending a review by the United Nations in September 1986.

APPENDIX II
SCHEDULE OF TEMPORARY ASSISTANCE

	Original 1986 budget			Additional budget for 1986			Consolidation			Increased cost of maintaining 1986 level			Increased/(decreased) requirements for 1987			Total 1987 estimate		
	W/days	Sw	F	W/days	Sw	F	W/days	Sw	F	W/days	Sw	F	W/days	Sw	F	W/days	Sw	F
Professional assistance	4,390	1,323,000		-	-	-	(1,080)	(302,000)		50,000		-	-	-	-	3,310	1,071,000	
Revisers, translators	3,080	1,052,000		380	115,000		-	-		48,000		(380)	(115,000)			3,080	1,100,000	
Stenographic & Typing Section	5,940	803,000		620	89,000		-	-		17,000		(620)	(89,000)			5,940	820,000	
Secretaries, clerks, typists	6,200	849,000		60	10,000		(720)	(109,000)		7,000		(60)	(10,000)			5,480	747,000	
Roneo clerks	720	87,000		-	-		(360)	(42,000)		-		-	-		360	45,000		
Messengers, guards, manual workers	2,160	267,000		150	18,000		-	-		-		210	30,000			2,520	315,000	
Editors, proof-readers	-	32,000		-	-		-	-		-		-	-		-	-	32,000	
Overtime	-	160,000		-	-		-	-		-		-	50,000		-	-	210,000	
	22,490	4,573,000		1,210	232,000		(2,160)	(453,000)		122,000		(850)	(134,000)			20,690	4,340,000	

APPENDIX III

**SALARY SCALES FOR THE PROFESSIONAL CATEGORY AND ABOVE SHOWING
ANNUAL GROSS AND NET SALARIES AFTER APPLICATION OF STAFF ASSESSMENT
EFFECTIVE 1 JANUARY 1985**

(in US dollars)

Step		Grade							Ungraded
		P.1	P.2	P.3	P.4	P.5	D.1	D.2	
I	Gross	22,315	29,815	37,613	47,315	60,816	69,840	83,262	107,089 ^{1/}
	Net-D	17,936	22,675	27,294	32,605	39,290	43,461	49,406	59,203
	-S	16,900	21,261	25,474	30,275	36,283	40,042	45,387	53,866
II	Gross	23,257	30,878	38,980	48,833	62,578	72,044	85,671	123,197 ^{2/}
	Net-D	18,557	23,323	28,067	33,409	40,112	44,453	50,441	65,320
	-S	17,475	21,854	26,174	31,002	37,023	40,937	46,300	58,918
III	Gross	24,220	31,930	40,329	50,433	64,298	74,220	88,102	159,115 ^{3/}
	Net-D	19,187	23,965	28,822	34,215	40,912	45,432	51,487	78,430
	-S	18,056	22,441	26,857	31,727	37,744	41,820	47,222	69,334
IV	Gross	25,194	32,987	41,639	52,033	65,966	76,440	90,606	
	Net-D	19,800	24,610	29,556	35,014	41,687	46,417	52,552	
	-S	18,621	23,031	27,519	32,447	38,443	42,707	48,156	
V	Gross	26,184	34,105	42,983	53,665	67,655	78,660		
	Net-D	20,424	25,259	30,309	35,830	42,473	47,393		
	-S	19,195	23,622	28,200	33,181	39,150	43,586		
VI	Gross	27,173	35,215	44,431	55,216	69,358	80,843		
	Net-D	21,047	25,903	31,077	36,602	43,244	48,354		
	-S	19,768	24,208	28,894	33,875	39,846	44,451		
VII	Gross	28,191	36,336	45,878	56,815	71,084	82,986		
	Net-D	21,684	26,553	31,843	37,369	44,021	49,287		
	-S	20,354	24,799	29,587	34,563	40,547	45,283		
VIII	Gross	29,182	37,439	47,295	58,416	72,800			
	Net-D	22,289	27,193	32,594	38,138	44,793			
	-S	20,908	25,382	30,265	35,251	41,244			
IX	Gross	30,156	38,575	48,586	60,096	74,528			
	Net-D	22,883	27,840	33,279	38,944	45,571			
	-S	21,451	25,969	30,884	35,973	41,945			
X	Gross	31,098	39,731	49,910	61,825	76,266			
	Net-D	23,458	28,487	33,953	39,761	46,340			
	-S	21,976	26,554	31,491	36,708	42,638			
XI	Gross		40,868	51,278	63,518				
	Net-D		29,124	34,637	40,549				
	-S		27,129	32,107	37,417				
XII	Gross			52,623	65,151				
	Net-D			35,310	41,308				
	-S			32,713	38,101				
XIII	Gross			53,997					
	Net-D			35,997					
	-S			33,331					

Notes: D = Rate of net salary applicable to staff members with a dependent spouse or child.

S = Rate of net salary applicable to staff members with no dependent spouse or child.

^{1/} ADG ^{2/} DDG ^{3/} DG

APPENDIX IV
SCHEDULE OF POST ADJUSTMENTS
(AMOUNT PER INDEX POINT)
EFFECTIVE 1 JANUARY 1985
(in US dollars)

Step		Grade							Ungraded
		P.1	P.2	P.3	P.4	P.5	D.1	D.2	
I	D	159.75	200.14	240.91	286.82	341.73	370.99	406.81	448.36 ^{1/}
	S	150.53	187.66	224.85	266.32	315.57	341.81	373.72	444.33
II	D	165.14	206.22	247.85	293.19	346.73	377.17	415.70	538.00 ^{2/}
	S	155.50	193.23	231.13	272.06	320.03	347.33	381.57	486.00
III	D	170.46	211.49	253.97	299.60	351.46	382.93	424.52	644.00 ^{3/}
	S	160.41	198.04	236.65	277.82	324.25	352.49	389.35	573.00
IV	D	175.84	217.22	259.78	305.57	356.29	389.09	433.32	
	S	165.37	203.28	241.88	283.16	328.56	358.00	397.08	
V	D	181.21	222.87	266.34	312.76	361.88	394.90		
	S	170.31	208.42	247.81	289.64	333.57	363.18		
VI	D	186.56	228.58	272.91	318.02	366.33	401.21		
	S	175.22	213.62	253.74	294.33	337.54	368.83		
VII	D	192.30	234.27	279.83	323.30	371.99	407.19		
	S	180.51	218.80	259.99	299.02	342.63	374.11		
VIII	D	196.90	239.57	286.44	328.59	377.26			
	S	184.70	223.61	265.97	303.72	347.36			
IX	D	201.93	245.26	291.98	334.12	382.46			
	S	189.29	228.78	270.97	308.63	352.04			
X	D	206.99	250.96	297.15	341.35	387.31			
	S	193.92	233.93	275.61	315.14	356.37			
XI	D		256.25	302.68	348.15				
	S		238.70	280.57	321.26				
XII	D			307.86	354.70				
	S			285.21	327.16				
XIII	D			313.84					
	S			290.59					

Notes: For each index point by which the cost of living at the duty station is above the base level, the amounts of post adjustment shall be added to base salaries of Professional category staff and above, subject to an increase of 5 per cent over the previous index level.

D = Rate of post adjustment applicable to staff members with a dependent spouse or child.

S = Rate of post adjustment applicable to staff members with no dependent spouse or child.

^{1/} ADG ^{2/} DDG ^{3/} DC

APPENDIX VSALARY SCALES FOR GENERAL SERVICE CATEGORY SHOWING
ANNUAL GROSS AND NET SALARIES AFTER APPLICATION
OF STAFF ASSESSMENT EFFECTIVE 1 APRIL 1986
(in Swiss francs)

Step		Grade						
		G.1	G.2	G.3	G.4	G.5	G.6	G.7
I	Gross	43,991	48,551	53,632	59,179	65,830	73,130	81,516
	Net	35,246	38,419	41,874	45,646	49,980	54,725	59,929
II	Gross	45,606	50,414	55,664	61,479	68,367	76,035	84,705
	Net	36,409	39,686	43,256	47,152	51,629	56,531	61,906
III	Gross	47,305	52,277	57,696	63,796	70,904	78,948	87,938
	Net	37,572	40,953	44,638	48,658	53,278	58,337	63,883
IV	Gross	49,016	54,141	59,738	66,113	73,448	81,861	91,289
	Net	38,735	42,220	46,020	50,164	54,927	60,143	65,860
V	Gross	50,726	56,004	61,864	68,430	76,108	84,774	94,640
	Net	39,898	43,487	47,402	51,670	56,576	61,949	67,837
VI	Gross	52,436	57,867	63,990	70,747	78,768	87,721	97,991
	Net	41,061	44,754	48,784	53,176	58,225	63,755	69,814
VII	Gross	54,146	59,739	66,116	73,064	81,427	90,782	101,341
	Net	42,224	46,021	50,166	54,682	59,874	65,561	71,791
VIII	Gross	55,857	61,688	68,242	75,482	84,087	93,843	104,692
	Net	43,387	47,288	51,548	56,188	61,523	67,367	73,768
IX	Gross	57,567	63,638	70,368	77,911	86,747	96,904	108,138
	Net	44,550	48,555	52,930	57,694	63,172	69,173	75,745
X	Gross	59,277	65,587	72,494	80,340	89,528	99,965	111,606
	Net	45,713	49,822	54,312	59,200	64,821	70,979	77,722
XI	Gross	61,054	67,536	74,685	82,769	92,323	103,026	115,075
	Net	46,876	51,089	55,694	60,706	66,470	72,785	79,699

APPENDIX VI/APPENDICE VI

New assessment scale for Working Capital Fund resulting from the proposed increase of Sw F 1,000,000
 Nouvelle répartition des avances au Fonds de Roulement résultant de l'augmentation proposée de Fr.s. 1.000.000
 Nueva escala de anticipos al Fondo de Operaciones resultante del aumento propuesto de Fr.s. 1.000.000

(Minimum advance of 0.5%/Avance minimale de 0,5%/Anticipo mínima de 0,5%)

<u>Contracting parties/Parties contractantes/ Partes contratantes:</u>	Percentage share/Ciê de répartition/Coefficiente de distribución	New amount of advances/ Nouveaux montants des avances/Nueva cuantía de los anticipos	Present amount of advances/ Montants actuels des avances/Cuantía actual de los anticipos	Proposed additional advances/ Avances complémentaires demandées/Anticipos complementarios pedidos
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Argentina/Argentine	0.50	12,369	9,682	2,687
Australia/Australie	1.09	26,966	21,983	4,983
Austria/Autriche	0.84	20,781	11,932	8,849
Bangladesh	0.50	12,369	6,940	5,429
Barbados/Barbade	0.50	12,369	6,718	5,651
Belgium/Belgique/Bélgica	2.31	57,147	36,499	20,648
Belize/Belice	0.50	12,369	13,390	(1,021)
Benin/Bénin	0.50	12,369	6,175	6,194
Brazil/Brésil/Brasil	0.99	24,492	10,823	13,669
Burkina Faso	0.50	12,369	6,175	6,194
Burma/Birmanie/Birmania	0.50	12,369	6,175	6,194
Burundi	0.50	12,369	6,175	6,194
Cameroon/Cameroun/Camerún	0.50	12,369	6,175	6,194
Canada/Canadá	3.75	92,771	54,447	38,324
Central African Republic/République centrafricaine/República Centroafricana	0.50	12,369	6,175	6,194
Chad/Tchad	0.50	12,369	6,175	6,194
Chile/Chili	0.50	12,369	6,175	6,194
Colombia/Colombie	0.50	12,369	7,120	5,249

Congo, People's Republic/Congo, République populaire/Congo, República Popular	0.50	12,369	6,175	6,194
Côte d'Ivoire	0.50	12,369	6,175	6,194
Cuba	0.50	2,369	6,175	6,194
Cyprus/Chypre/Chipre	0.50	12,369	6,175	6,194
Czechoslovakia/Tchécoslovaquie/Checoslovaquia	0.82	20,286	18,977	1,309
Denmark/Danemark/Dinamarca	0.79	19,544	16,526	3,018
Dominican Republic/République Dominicaine/República Dominicana	0.50	12,369	6,175	6,194
Egypt, Arab Republic/Egypte, République arabe/Egipto, República Árabe	0.50	12,369	6,175	6,194
Finland/Finlande/Finlandia	0.61	15,091	9,785	5,306
France/Francia	4.83	119,489	68,480	51,009
Gabon/Gabón	0.50	12,369	6,175	6,194
Gambia/Gambie	0.50	12,369	6,175	6,194
Germany, Federal Republic/Allemagne, République fédérale/Alemania, República Federal	7.67	189,747	109,877	79,870
Ghana	0.50	12,369	6,175	6,194
Greece/Grèce/Grecia	0.50	12,369	6,175	6,194
Guyana/Guyane	0.50	12,369	6,175	6,194
Haiti/Haïti/Haití	0.50	12,369	6,175	6,194
Hong Kong	1.26	31,172	46,300	(15,128)
Hungary/Hongrie/Hungría	0.50	12,369	12,000	369
Iceland/Islande/Islandia	0.50	12,369	6,175	6,194
India/Inde	0.56	13,854	15,763	(1,909)
Indonesia/Indonésie	0.87	21,523	6,175	15,348
Ireland/Irlande/Irlanda	0.50	12,369	6,175	6,194
Israel/Israël	0.50	12,369	6,175	6,194
Italy/Italie/Italia	3.73	92,276	47,819	44,457
Jamaica/Jamaïque	0.50	12,369	6,175	6,194
Japan/Japon/Japón	6.87	169,956	48,842	121,114
Kenya	0.50	12,369	6,175	6,194
Korea, Republic/Corée, République/Corea, República	1.33	32,903	6,749	26,154
Kuwait/Koweït	0.50	12,369	6,175	6,194
Luxembourg/Luxemburgo	0.50	12,369	6,175	6,194
Madagascar	0.50	12,369	6,175	6,194

<u>Contracting parties/Parties contractantes/ Partes contratantes:</u>	<u>Percentage share/Clé de répartition/Coefficiente de distribución</u>	<u>New amount of advances/ Nouveaux montants des avances/Nueva cuantía de los anticipos</u>	<u>Present amount of advances/ Montants actuels des avances/Cuantía actual de los anticipos</u>	<u>Proposed additional advances/ Avances complémentaires demandées/Anticipos complementarios pedidos</u>
Malawi	0.50	12,369	6,175	6,194
Malaysia/Malaisie/Malasia	0.64	15,833	8,288	7,545
Maldives/Maldivas	0.50	12,369	13,390	(1,021)
Malta/Malte	0.50	12,369	6,175	6,194
Mauritania/Mauritanie	0.50	12,369	6,175	6,194
Mauritius/Maurice/Mauricio	0.50	12,369	6,817	5,552
Mexico/Mexique/México	0.78	19,297	32,450	(13,153)
Netherlands, Kingdom of/Pays Bas, Royaume des/ Países Bajos, Reino de los	3.23	79,907	50,179	29,728
New Zealand/Nouvelle-Zélande/Nueva Zelanda	0.50	12,369	7,060	5,309
Nicaragua	0.50	12,369	6,175	6,194
Niger/Niger	0.50	12,369	6,175	6,194
Nigeria/Nigeria	0.70	17,318	6,175	11,143
Norway/Norvège/Noruega	0.77	19,050	11,510	7,540
Pakistan/Pakistán	0.50	12,369	6,175	6,194
Peru/Pérou/Perú	0.50	12,369	6,175	6,194
Philippines/Filipinas	0.50	12,369	7,025	5,344
Poland/Pologne/Polonia	0.54	13,360	15,537	(2,227)
Portugal	0.50	12,369	6,969	5,400
Romania/Roumanie/Rumania	0.50	12,369	10,469	1,900
Rwanda	0.50	12,369	6,650	5,719
Senegal/Sénégal	0.50	12,369	6,175	6,194
Sierra Leone/Sierra Leona	0.50	12,369	6,175	6,194
Singapore/Singapour/Singapur	0.83	20,534	10,180	10,354
South Africa/Afrique du Sud/Sudáfrica	0.74	18,307	13,121	5,186
Spain/Espagne/España	1.21	29,935	10,735	19,200
Sri Lanka	0.50	12,369	6,175	6,194
Suriname	0.50	12,369	7,155	5,214
Sweden/Suède/Suecia	1.30	32,161	26,376	5,785
Switzerland/Suisse/Suiza	1.30	32,161	22,439	9,722

Tanzania/Tanzanie/Tanzania	0.50	12,369	6,175	6,194
Thailand/Thaïlande/Tailandia	0.50	12,369	12,560	(191)
Togo	0.50	12,369	6,175	6,194
Trinidad and Tobago/Trinité-et-Tobago/				
Trinidad y Tabago	0.50	12,369	6,175	6,194
Turkey/Turquie/Turquía	0.50	12,369	6,175	6,194
Uganda/Ouganda	0.50	12,369	6,175	6,194
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte	4.67	115,530	116,003	(473)
United States of America/Estats-Unis d'Amérique/ Estados Unidos de América	12.45	307,997	167,702	140,295
Uruguay	0.50	12,369	6,175	6,194
Yugoslavia/Yougoslavie	0.52	12,865	7,372	5,493
Zaire/Zaire	0.50	12,369	6,851	5,518
Zambia/Zambie	0.50	12,369	12,500	(131)
Zimbabwe	0.50	12,369	6,175	6,194
<u>Associated Governments/Gouvernements associés/ Gobiernos asociados:</u>				
Democratic Kampuchea/Kampuchea démocratique/ Kampuchea democrática	0.50	12,369	6,175	6,194
Tunisia/Tunisie/Túnez	0.50	12,369	6,175	6,194
	100	2,473,869	1,473,869	1,000,000

Colombia/Colombie	0.26	152,620	0.24	145,320	5,249	150,569
Congo, People's Republic/Congo, République populaire/Congo, República Popular	0.12	70,440	0.12	72,660	6,194	78,854
Côte d'Ivoire	0.14	82,180	0.13	78,710	6,194	84,904
Cuba	0.32	187,840	0.40	242,200	6,194	248,394
Cyprus/Chypre/Chipre	0.12	70,440	0.12	72,660	6,194	78,854
Czechoslovakia/Tchécoslovaquie/Checoslovaquia Denmark/Danemark/Dinamarca	1.06 1.01	622,220 592,870	1.05 1.01	635,780 611,560	1,309 3,018	637,089 614,578
Dominican Republic/République Dominicaine/ República Dominicana	0.12	70,440	0.12	72,660	6,194	78,854
Egypt, Arab Republic/Egypte, République arabe/ Egipto, República Árabe	0.39	228,930	0.39	236,140	6,194	242,334
Finland/Finlande/Finlandia	0.80	469,600	0.78	472,290	5,306	477,596
France/Francia	6.47	3,797,890	6.19	3,748,050	51,009	3,799,059
Gabon/Gabón	0.12	70,440	0.12	72,660	6,194	78,854
Gambia/Gambie	0.12	70,440	0.12	72,660	6,194	78,854
Germany, Federal Republic/Allemagne, République fédérale/Alemania, República Federal	10.11	5,934,570	9.82	5,946,010	79,870	6,025,880
Ghana	0.12	70,440	0.12	72,660	6,194	78,854
Greece/Grèce/Grecia	0.43	252,410	0.43	260,360	6,194	266,554
Guyana/Guyane	0.12	70,440	0.12	72,660	5,685	78,345
Haiti/Haïti/Haití	0.12	70,440	0.12	72,660	6,194	78,854
Hong Kong	1.52	618,460 ^{1/}	1.62	980,910	-	980,910
Hungary/Hongrie/Hungria	0.53	311,110	0.50	302,750	369	303,119
Iceland/Islande/Islandia	0.12	70,440	0.12	72,660	6,194	78,854
India/Inde	0.72	422,640	0.71	429,900	-	429,900
Indonesia/Indonésie	1.16	680,920	1.12	678,160	15,348	693,508
Ireland/Irlande/Irlanda	0.56	328,720	0.57	345,130	5,449	350,579
Israel/Israël	0.47	275,890	0.46	278,530	6,194	284,724
Italy/Italie/Italia	4.86	2,852,820	4.77	2,888,240	44,457	2,932,697
Jamaica/Jamaïque	0.12	70,440	0.12	72,660	6,194	78,854
Japan/Japon/Japón	8.75	5,136,250	8.81	5,334,460	121,114	5,455,574
Kenya	0.12	70,440	0.12	72,660	6,194	78,854
Korea, Republic/Corée, République/ Corea, República	1.62	950,940	1.70	1,029,350	26,154	1,055,504
Kuwait/Koweït	0.56	328,720	0.54	326,970	6,194	333,164
Luxembourg/Luxemburgo	0.27	158,490	0.26	157,430	6,194	163,624
Madagascar	0.12	70,440	0.12	72,660	6,194	78,854
Malawi	0.12	70,440	0.12	72,660	6,194	78,854
Malaysia/Malaisie/Malasia	0.85	498,950	0.82	496,510	7,545	504,055
Maldives/Maldivas	0.12	70,440	0.12	72,660	-	72,660
Malta/Malte	0.12	70,440	0.12	72,660	6,194	78,854

1986

1987

Contracting parties/Parties contractantes/ Partes contratantes	1986		1987		Total Contributions/ Contribuciones totales/ Contribuciones totales
	Contributions/ Contribuciones	%	Contributions excluding Working Capital Fund additional advances/ Contributions non compris les avances additionnelles au Fonds de Roulement/ Contribuciones sin adelanto adicional al Fondo de Operaciones	%	
Mauritania/Mauritanie		0.12	70,440	0.12	78,854
Mauritius/Maurice/Mauricio		0.12	70,440	0.12	78,212
Mexico/Mexique/México		[1.05]	[219,520] 2/	1.00	605,500
Netherlands, Kingdom of/Pays-Bas, Royaume des/ Países Bajos, Reino de los		4.26	500,620	4.13	2,530,448
New Zealand/Nouvelle-Zélande/Nueva Zelandia		0.35	205,450	0.34	211,179
Nicaragua		0.12	70,440	0.12	78,854
Niger/Niger		0.12	70,440	0.12	78,854
Nigeria/Nigeria		0.96	563,520	0.90	556,093
Norway/Norvège/Noruega		1.00	587,000	0.99	606,980
Pakistan/Pakistán		0.25	146,750	0.25	157,574
Peru/Pérou/Perú		0.18	105,660	0.16	103,074
Philippines/Filipinas		0.39	228,930	0.34	211,214
Poland/Pologne/Polonia		0.69	405,030	0.69	417,790
Portugal		0.45	264,150	0.43	265,760
Romania/Roumanie/Rumania		0.72	422,640	0.56	340,980
Rwanda		0.12	70,440	0.12	78,379
Senegal/Sénégal		0.12	70,440	0.12	78,854
Sierra Leone/Sierra Leona		0.12	70,440	0.12	78,854
Singapore/Singapour/Singapur		1.11	651,570	1.07	658,234
South Africa/Afrique du Sud/Sudáfrica		1.08	633,960	0.95	580,406
Spain/Espagne/España		1.58	927,460	1.54	931,670
Sri Lanka		0.12	70,440	0.12	78,854
Suriname		0.12	70,440	0.12	77,874
Sweden/Suède/Suecia		1.69	992,030	1.67	1,016,975
Switzerland/Suisse/Suiza		1.70	997,900	1.67	1,020,912

Tanzania/Tanzanie/Tanzania	0.12	70,440	0.12	72,660	6,194	78,854
Thailand/Thaïlande/Taïlandia	0.52	305,240	0.50	302,750	-	302,750
Togo	0.12	70,440	0.12	72,660	6,194	78,854
Trinidad and Tobago/Trinité-et-Tobago/Trinidad y Tabago	0.17	99,790	0.16	96,880	6,194	103,074
Turkey/Turquie/Turquia	0.49	287,630	0.47	284,580	6,194	290,774
Uganda/Ouganda	0.12	70,440	0.12	72,660	6,194	78,854
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte	6.08	3,842,740 ^{3/}	5.99	3,626,950	-	3,626,950
United States of America/Estats-Unis d'Amérique/Estados Unidos de América	15.47	9,080,890	15.94	9,651,670	140,295	9,791,965
Uruguay	0.12	70,440	0.12	72,660	6,194	78,854
Yugoslavia/Yougoslavie	0.70	410,900	0.67	405,680	5,493	411,173
Zaire/Zaire	0.12	70,440	0.12	72,660	5,518	78,178
Zambia/Zambie	0.12	70,440	0.12	72,660	-	72,660
Zimbabwe	0.12	70,440	0.12	72,660	6,194	78,854
Associated Governments/Gouvernements associés/ Gobiernos asociados:						
Democratic Kampuchea/Kampuchea démocratique/ Kampuchea démocratique	0.12	70,440	0.12	72,660	6,194	78,854
Tunisia/Tunisie/Túnez	0.16	93,920	0.14	84,770	6,194	90,964
	100.00	58,700,000	100.00	60,550,000	1,035,254	61,585,254
					(35,254) ^{4/}	
					1,000,000	

1/ Pro-rata assessment/Contribution au pro-rata/Contribución pro-rata

2/ Assessment to be proposed upon accession in 1986/Contribution proposée lors de l'accession en 1986/Contribución propuesta a la accession en 1986

3/ Revised assessment following the accession of Hong Kong/Contribution révisée suite à l'accession de Hong Kong/Contribución revisada siguiente a la accession de Hong Kong

4/ Negative balances resulting from lower current assessments than the previous ones which will be held in the Fund, to the credit of the Governments concerned until a subsequent increase of the Fund is decided/Saldos negativos résultant d'avances actuelles plus faibles que les précédentes, qui restent dans le Fond, mais sont portées au crédit des Gouvernements concernés jusqu'à ce qu'une nouvelle augmentation du Fonds soit décidée/Saldos negativos que resultan de anticipos actuales más bajos que los anteriores que se mantendrán en el Fondo hasta el momento de practicar un nuevo aumento.