

Annex VIII

Methodologies used to calculate costs

[English only]

A. Staff costs

1. The secretariat applies the United Nations rules governing salaries and employee benefits. The General Assembly approved a revised compensation package¹ for the staff in the Professional category and above on 23 December 2015, based on the recommendations of the International Civil Service Commission. This package was factored into the calculation of the secretariat's updated standard salary costs for the biennium 2018–2019.

2. Fixed-term contract salary and common staff costs are calculated using standard rates for each grade. These rates are determined on the basis of historical analysis of a set of staff cost parameters such as pay scales and employee benefits. As part of the 2018–2019 budget process, a review was undertaken of all the staff cost components, as well as actual staff-related expenditure for 2016. This resulted in a change in standard salary staff rates for the categories P-3 to USG. Increases result mainly from step increases and related higher salary costs such as pension and medical contributions. Table 16 compares standard salary costs by grade for the biennium 2018–2019 with the costs for the previous and current biennium.

Table 16
Standard salary costs

<i>Level^a</i>	<i>2014–2015</i> <i>Yearly amounts in euro</i>	<i>2016–2017</i> <i>Yearly amounts in euro</i>	<i>2018–2019</i> <i>Yearly amounts in euro</i>
USG			228 000
ASG	194 000	194 000	200 000
D-2	177 000	185 000	197 000
D-1	166 000	175 000	189 000
P-5	151 000	153 000	161 000
P-4	128 000	132 000	139 000
P-3	109 000	112 000	117 000
P-2	94 000	95 000	95 000
GS	63 000	63 000	63 000

Note: Only 98 per cent of the standard salary costs was used in the preparation of the 2018–2019 budget.

^a Under-Secretary-General (USG), Assistant Secretary-General (ASG), Director (D), Professional (P) and General Service (GS).

¹ United Nations General Assembly resolution A/RES/70/244.

B. Non-staff costs

3. The costs for consultants include institutional and individual contracts for services that require specialized expertise not available within the secretariat. Costs are estimated on the basis of actual requirements and past expenditures for similar activities.

4. The costs for experts and expert groups encompass the costs of experts' travel, participation in meetings of constituted bodies and work on reviews. Costs are estimated on the basis of actual requirements and past expenditures.

5. General operating expenses include, inter alia, the costs of rental and maintenance of premises and equipment, communications, shipping and other contractual services required for meetings as well as the operation of the secretariat. Costs are estimated on the basis of actual requirements and historical data.
