

**12th SESSION OF THE SUBCOMMITTEE  
ON PROGRAM, BUDGET, AND ADMINISTRATION  
OF THE EXECUTIVE COMMITTEE**

*Washington, D.C., USA, 21-23 March 2018*

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*Provisional Agenda Item 4.5*

SPBA12/12  
18 January 2018  
Original: English

**AMENDMENTS TO THE PASB STAFF REGULATIONS AND RULES**

**Introduction**

1. The Staff Regulations of the Pan American Sanitary Bureau (PASB) may be supplemented or amended by the Directing Council or the Pan American Sanitary Conference of the Pan American Health Organization (PAHO) pursuant to Staff Regulation 12.1.
2. In accordance with Staff Rule 020, the Staff Rules of the PASB may be amended by the Director, subject to confirmation by the Executive Committee of PAHO.
3. Accordingly, the Director will submit for confirmation to the 162nd Session of the Executive Committee the amendments to the Staff Rules issued by the Director since the Committee's 160th Session (Annex A).

**Amendments to the Staff Rules**

4. These amendments are made in order to maintain consistency in the conditions of employment of staff of the Pan American Sanitary Bureau with the United Nations Common System Agencies, to align with the World Health Organization (WHO), and in light of experience and in the interest of good human resources management.

***Remuneration of Professional and Higher Categories***

5. The United Nations General Assembly, at its seventy-second session, approved the International Civil Service Commission recommendation that the current base/floor salary scale for the professional and higher categories be increased by 0.97% through the standard consolidation method of increasing base salary and commensurately reducing post adjustment multiplier points (i.e., on a no-loss/no-gain basis). The increase took effect on 1 January 2018.<sup>1</sup>

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<sup>1</sup> UNGA Resolution A/RES/72/255 (2017).

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6. Amendments to Appendix 1 of the Staff Rules have been prepared accordingly and appear in Annex B of this document.

***Salaries of Staff in Ungraded Posts and the Director's Salary***

7. As a result of the change in salary for staff in the professional and higher categories, a similar revision to the salaries for the posts of Director, Deputy Director, and Assistant Director is also required.

8. According to Staff Regulation 3.1, the salary of the Director shall be fixed by the Executive Committee. The salaries of the Deputy Director and Assistant Director shall be determined by the Director of the Bureau with the approval of the Executive Committee.

***Definitions***

9. Staff Rule 310.5.1 has been amended for consistency with WHO and the United Nations to clarify that the determination of the dependency status of a spouse should be made on the basis of all spousal income, including pensions and other retirement-related income. This Rule is also amended to clarify that, for general service staff, the limit on spousal earnings is based on the scale in force at the duty station of the staff member and not the place of work of the spouse.

***Education Grant***

10. For accuracy and consistency with WHO, Staff Rule 350.1.1 has been amended to delete reference to a “dependent” child, as defined in Staff Rule 310.5.2. Rather, the language is amended to accurately reflect that the education grant is payable to a “child” as defined by the Bureau.

11. Staff Rule 350.1.3 has been amended to correct the reference to the amount of the education grant.

***Settling-in Grant***

12. In line with WHO, Staff Rule 365.3.1 has been amended to allow for recovery of the lump sum portion of the settling-in grant on a proportional basis if a staff member is dismissed for misconduct or is summarily dismissed for serious misconduct within one year of the date of his or her appointment or reassignment to a duty station.

13. Staff Rules 365.2.3 and 365.5 have been corrected to remove outdated language (i.e., “assignment grant” has been corrected to read “settling-in grant”).

***Within-grade Increase***

14. Staff Rule 550.2.2 has been amended to change the word “beyond” to “from” in order to clarify the step at which the rule will apply.

15. Currently, Staff Rule 550.3 specifies that conference personnel (defined as interpreters and other language and non-language personnel hired to work at PAHO's meetings) are not eligible for a within-grade increase. This is in keeping with Staff Rule 1320, which provides that the Bureau shall establish the conditions of service for conference personnel without regard to the provisions of the PAHO Staff Regulations and Rules. Therefore, the Bureau is deleting reference to these individuals from Staff Rule 550.3 and Staff Rule 1320, the only two places in the Staff Rules and Regulations where this group of workers appears, and will manage their contract terms and conditions through PAHO's procurement process (i.e., pursuant to the service contract mechanism).

### ***Special Leave***

16. For consistency with WHO, Staff Rule 650 on special leave has been amended to consolidate it with Staff Rule 655 on leave without pay, and thus eliminate duplication and uncertainty over the application of the appropriate staff rule. Hence, Staff Rule 655 has been deleted.

### ***Resignation***

17. In line with WHO, Staff Rule 1010.1 is amended to require that staff members holding probationary period fixed-term appointments or temporary appointments of more than 60 days give the Organization at least one month's notice of their intention to resign.

### ***Conference and Other Short-Term Staff***

18. For reasons explained above in paragraph 15, Staff Rule 1320 has been amended to delete reference to conference personnel.

### **Financial Implications**

19. The financial implications associated with the International Civil Service Commission's recommendation on the increase of the base/floor salary scale are estimated at approximately \$421,000 per annum, system-wide, in respect of separation payments under Staff Rule 380.2.

### **Action by the Subcommittee on Program, Budget, and Administration**

20. The Subcommittee is requested to review the amendments to the PASB Staff Regulations and Rules contained in the present document and make recommendations to the Executive Committee.

Annexes

**Annex A**

**Amendments to PASB Staff Rules Issued by the Director since the 160th Session of the Executive Committee**

FORMER TEXT	NEW TEXT
<p><b>310. DEFINITIONS</b></p> <p>...</p> <p><b>310.5</b> “Dependants”, for the purposes of determining entitlements under the Rules except as otherwise specified, are defined as:</p> <p><b>310.5.1</b> a staff member’s spouse whose gross occupational earnings, from the exercise of trade, profession, business or other regular employment, do not exceed during any calendar year:</p> <p><b>310.5.1.1</b> in the case of professional staff, a limit equivalent to the gross base salary of the lowest general service category entry level in force on 1 January of the year concerned at the place of work of the staff member’s spouse; however, such limit shall not be less than the lowest general service category entry level in force on the same date at the base city of the professional salary system;</p> <p><b>310.5.1.2</b> for general service staff, a limit equivalent to the gross base salary of the lowest general service category entry level in force on 1 January of the year concerned at the place of work of the staff member’s spouse;</p>	<p><b>310. DEFINITIONS</b></p> <p>...</p> <p><b>310.5</b> “Dependants”, for the purposes of determining entitlements under the Rules except as otherwise specified, are defined as:</p> <p><b>310.5.1</b> a staff member’s spouse whose <del>gross occupational earnings</del> <b>income, if any,</b> <del>from the exercise of trade, profession, business or other regular employment</del> do not exceed during any calendar year:</p> <p><b>310.5.1.1</b> in the case of professional <b>and higher category</b> staff, a limit equivalent to the gross base salary of the lowest general service category entry level in force on 1 January of the year concerned <del>at the place of work of the staff member’s spouse; however, such limit shall not be less than the lowest general service category entry level in force on the same date</del> at the base city of the professional salary system, <b>i.e. G-2 step I for New York;</b></p> <p><b>310.5.1.2</b> for general service staff, a limit equivalent to the gross base salary of the lowest general service category entry level in force on 1 January of the year concerned at the <b>duty station of the staff member;</b> <del>place of work of the staff member’s spouse;</del></p>

FORMER TEXT	NEW TEXT
<p><b>350. EDUCATION GRANT</b></p> <p>...</p> <p><b>350.1.1</b> the education grant shall be paid starting with the school year in which a dependent child, as defined under Staff Rule 310.5.2, is five years of age or older at the beginning of the school year, or when the child reaches the age of five within three months of the beginning of the school year, if it can be shown that the child is attending a full-time program that contains the basic elements of formal education as a major part of its curriculum. The grant shall extend up to the end of the school year in which the staff member’s child reaches the age of 25, completes four years of post-secondary studies or is awarded the first post-secondary degree, whichever is earlier;</p> <p>...</p> <p><b>350.1.3</b> the amount of the education grant for each eligible child shall be equal to 75% of admissible expenses actually incurred by the staff member (i.e., the staff member’s real out-of-pocket expenses) up to the applicable maximum grant as specified in Appendix 2 to these Rules.</p>	<p><b>350. EDUCATION GRANT</b></p> <p>...</p> <p><b>350.1.1</b> the education grant shall be paid starting with the school year in which a dependent child, as defined <del>under Staff Rule 310.5.2</del> <b>by the Bureau</b>, is five years of age or older at the beginning of the school year, or when the child reaches the age of five within three months of the beginning of the school year, if it can be shown that the child is attending a full-time program that contains the basic elements of formal education as a major part of its curriculum. The grant shall extend up to the end of the school year in which the staff member’s child reaches the age of 25, completes four years of post-secondary studies or is awarded the first post-secondary degree, whichever is earlier;</p> <p>...</p> <p><del><b>350.1.3</b> the amount of the education grant for each eligible child shall be equal to 75% of admissible expenses actually incurred by the staff member (i.e., the staff member’s real out-of-pocket expenses) up to the applicable maximum grant</del> <b>the amounts of the grant payable under the Rules shall be as specified in Appendix 2 to these Rules and apply to out-of-pocket expenses actually incurred by the staff member.</b></p>
<p><b>365. SETTLING-IN GRANT</b></p> <p>...</p> <p><b>365.2.3</b> with respect to a dependent child studying outside the duty station, per diem as defined in 365.2.2 to be paid in conjunction with the first round trip to the official station provided that the child resides with the staff member at the duty station during school vacations. Upon reaching age 21, children are not entitled to the assignment grant.</p>	<p><b>365. SETTLING-IN GRANT</b></p> <p>...</p> <p><b>365.2.3</b> with respect to a dependent child studying outside the duty station, per diem as defined in 365.2.2 to be paid in conjunction with the first round trip to the official station provided that the child resides with the staff member at the duty station during school vacations. Upon reaching age 21, children are not entitled to the <del>assignment</del> <b>settling-in</b> grant.</p>

FORMER TEXT	NEW TEXT
<p><b>365.3.1</b> The lump sum shall be recovered proportionately under conditions established by the Bureau if a staff member resigns from the Bureau within six months of the date of his appointment or reassignment.</p> <p>...</p> <p><b>365.5</b> The settling-in assignment grant will not be paid:</p>	<p><b>365.3.1</b> The lump sum shall be recovered proportionately under conditions established by the Bureau if a staff member resigns from the Bureau within six months of the date of his appointment or reassignment <b>or if the staff member is dismissed or summarily dismissed for serious misconduct within one year of the date of appointment or reassignment.</b></p> <p>...</p> <p><b>365.5</b> The settling-in assignment grant will not be paid:</p>
<p><b>550. WITHIN GRADE INCREASE</b></p> <p>...</p> <p><b>550.2.2</b> two years of full-time service for grades P-1 to P-5 beyond step VII, P-6/D-1 beyond step IV and D-2 beyond step 1;</p> <p>...</p> <p><b>550.3</b> This rule applies to staff members in the professional and higher categories as defined in Staff Rules 420.2 and 420.3. It does not apply to those holding temporary appointments as defined in Rule 420.4 and conference and other short-term service staff under Rule 1320, e.g., translators, editors, revisers and interpreters.</p>	<p><b>550. WITHIN GRADE INCREASE</b></p> <p>...</p> <p><b>550.2.2</b> two years of full-time service for grades P-1 to P-5 <del>beyond</del> <b>from</b> step VII, P-6/D-1 <del>beyond</del> <b>from</b> step IV and D-2 <del>beyond</del> <b>from</b> step 1;</p> <p>...</p> <p><b>550.3</b> This rule applies to staff members in the professional and higher categories as defined in Staff Rules 420.2 and 420.3. It does not apply to those holding temporary appointments as defined in Rule 420.4 and <del>conference and other</del> short-term service staff under Rule 1320, <del>e.g., translators, editors, revisers and interpreters.</del></p>
<p><b>650. SPECIAL LEAVE</b></p> <p>Special leave with full, partial or no pay may be granted at the request of a staff member for such period and under such conditions as the Bureau may prescribe. This special leave may be granted for training or research in the interest of the Bureau or for other important reasons, including but not limited to child care, serious illness of a family member, or death of an immediate family member. The Director may, at his or her initiative, place a staff member on special leave with full pay if he or she considers such leave to be in the interest of the Organization. Normally, such leave shall not be granted until all accrued</p>	<p><b>650. SPECIAL LEAVE</b></p> <p><b>650.1</b> Special leave with full, partial or no pay may be granted at the request of a staff member for such period and under such conditions as the Bureau may prescribe <b>for training or research in the interest of the Organization or for other important reasons including family, health, or personal matters.</b> <del>This special leave may be granted for training or research in the interest of the Organization or for other important reasons, including but not limited to child care, serious illness of a family member, or death of an immediate family member.</del></p>

FORMER TEXT	NEW TEXT
<p>annual leave has been exhausted, except in the cases of special leave to care for a child, serious illness of a family member or death of an immediate family member. Continuity of service shall not be broken during periods of special leave, which shall be credited for all purposes except as otherwise specified in the Rules.</p> <p><b>650.1</b> Administrative leave is paid leave with benefits subject to conditions established by the Bureau.</p>	<p><b>650.2</b> The Director may, at his or her initiative, place a staff member on special leave with full, <b>partial or no</b> pay, if he or she considers such leave to be in the interest of the Organization.</p> <p><b>650.3 Special leave is normally granted without pay, for a period not exceeding one year.</b></p> <p><b>650.4 Special leave is normally granted when annual leave has been exhausted.</b></p> <p><b>650.5</b> Continuity of service shall not be broken during periods of special leave, which shall be credited for all purposes except as otherwise specified in the <b>Staff</b> Rules.</p> <p><b>650.6 Service credits accrue in the same proportion as the rate of partial pay during special leave with partial pay of more than 30 days.</b></p> <p><b>650.7 Service credits shall not accrue towards sick, annual or home leave, salary increment, termination indemnity or repatriation grant during periods of special leave without pay of more than 30 days.</b></p> <p><b>650.8 During special leave with full or partial pay the staff member and the Organization continue to contribute at the full rate to the United Nations Joint Staff Pension Fund, the Staff Health Insurance and the Accident and Illness insurance.</b></p> <p><b>650.9 During special leave without pay the staff member may continue to participate in</b></p>

FORMER TEXT	NEW TEXT
	<p><b>the United Nations Joint Staff Pension Fund, the Staff Health Insurance and the Accident and Illness insurance by paying both his or her own and the Organization’s contributions.</b></p> <p><b>650.10 Other conditions for special leave may be established by the Director.</b></p> <p><b>650.11</b> Administrative leave is <del>paid leave with benefits subject to conditions established by the Bureau.</del> <b>a type of special leave with full pay granted by the Organization:</b></p> <ul style="list-style-type: none"> <li><b>• when circumstances (e.g., inclement weather, civil disturbance, building maintenance) result in the need to close an office.</b></li> <li><b>• Upon a staff member’s recruitment, reassignment and separation from service, under conditions established by the Bureau.</b></li> </ul>
<p><b>655. LEAVE WITHOUT PAY</b></p> <p><b>655.1</b> Leave without pay, except as provided in Rule <a href="#">655.3</a>, may be granted, for a period normally not in excess of one year, for purposes normally covered by sick or annual leave when that leave has been exhausted.</p> <p><b>655.2</b> During any leave without pay under Rule <a href="#">655.1</a> the following conditions shall apply:</p> <p><b>655.2.1</b> cover under any insurance provided by these Rules shall cease unless the staff member pays both his and the Bureau's contributions under the appropriate insurance plans;</p> <p><b>655.2.2</b> no credit shall accrue for purposes of pensionable service time unless the staff</p>	<p><del><b>655. LEAVE WITHOUT PAY</b></del></p> <p><del><b>655.1</b> Leave without pay, except as provided in Rule <a href="#">655.3</a>, may be granted, for a period normally not in excess of one year, for purposes normally covered by sick or annual leave when that leave has been exhausted.</del></p> <p><del><b>655.2</b> During any leave without pay under Rule <a href="#">655.1</a> the following conditions shall apply:</del></p> <p><del><b>655.2.1</b> cover under any insurance provided by these Rules shall cease unless the staff member pays both his and the Bureau's contributions under the appropriate insurance plans;</del></p> <p><del><b>655.2.2</b> no credit shall accrue for purposes of pensionable service time unless the staff</del></p>



FORMER TEXT	NEW TEXT
<p>member pays both his own and the Bureau's contributions to the Pension Fund;</p>	<p><del>member pays both his own and the Bureau's contributions to the Pension Fund;</del></p>
<p><b>655.3</b> For periods of leave without pay of 30 calendar days or less, service credits for the purposes of annual leave, within-grade increase, completion of probation, repatriation grant, termination indemnity, home leave and end-of-service grant will continue to accrue, except as provided for in Rule 655.2.</p>	<p><del><b>655.3</b> For periods of leave without pay of 30 calendar days or less, service credits for the purposes of annual leave, within-grade increase, completion of probation, repatriation grant, termination indemnity, home leave and end-of-service grant will continue to accrue, except as provided for in Rule 655.2.</del></p>
<p><b>655.4</b> For periods of leave without pay of more than 30 calendar days, service credits for the purposes stated in Rule 655.3 shall cease to accrue from the start date of the leave without pay, except as provided for in Rule 655.2 and 655.6.</p>	<p><del><b>655.4</b> For periods of leave without pay of more than 30 calendar days, service credits for the purposes stated in Rule 655.3 shall cease to accrue from the start date of the leave without pay, except as provided for in Rule 655.2 and 655.6.</del></p>
<p><b>655.5</b> if the duration of the leave without pay is more than one third of the scholastic year of a child for whom the staff member is eligible to receive an education grant, the amount of the grant shall be reduced proportionally and the child's travel shall not be paid.</p>	<p><del><b>655.5</b> if the duration of the leave without pay is more than one third of the scholastic year of a child for whom the staff member is eligible to receive an education grant, the amount of the grant shall be reduced proportionally and the child's travel shall not be paid.</del></p>
<p><b>655.6</b> The Director may authorize leave without pay for pension purposes for staff who are within two years of reaching early retirement age, as defined by the United Nations Joint Staff Pension Fund and have acquired 25 years of contributory service, or who are over that age and within two years of reaching 25 years of contributory service.</p>	<p><del><b>655.6</b> The Director may authorize leave without pay for pension purposes for staff who are within two years of reaching early retirement age, as defined by the United Nations Joint Staff Pension Fund and have acquired 25 years of contributory service, or who are over that age and within two years of reaching 25 years of contributory service.</del></p>

FORMER TEXT	NEW TEXT
<p><b>1010. RESIGNATION</b></p> <p><b>1010.1</b> Subject to the conditions stated in Rule 1010.2, a staff member appointed for one year or more may resign on giving three months' notice. A staff member appointed for a shorter period shall give the notice specified in his appointment. The Bureau may shorten or waive the required notice period at its discretion.</p>	<p><b>1010. RESIGNATION</b></p> <p><b>1010.1</b> Subject to the conditions stated in Rule 1010.2, a staff member appointed for one year or more may resign on giving three months' notice. <b>Staff members holding probationary fixed-term appointments or temporary appointments of more than 60 days may resign on giving one month's notice. Temporary staff members</b> <del>A staff member</del> appointed for a shorter period shall give the notice specified in <del>his</del> <b>their conditions of</b> appointment. The Bureau may shorten or waive the required notice period at its discretion.</p>
<p><b>1320. CONFERENCE AND OTHER SHORT TERM STAFF</b></p> <p>The Bureau may establish conditions of service for conference staff and for staff holding temporary appointments of 60 days or less without regard to any other provisions of these Staff Rules.</p>	<p><b>1320. <del>CONFERENCE AND OTHER</del> SHORT TERM STAFF- 60 DAYS OR LESS</b></p> <p>The Bureau may establish conditions of service for <del>conference staff and for</del> staff holding temporary appointments of 60 days or less without regard to any other provisions of these Staff Rules.</p>

**ANNEX B**  
**Appendix 1 to the Staff Rules**

**SALARY SCALE FOR THE PROFESSIONAL AND HIGHER CATEGORIES: ANNUAL GROSS SALARIES  
AND NET EQUIVALENTS AFTER APPLICATION OF STAFF ASSESSMENT (IN US DOLLARS)**  
(effective 1 January 2018)

**Step**

<i>Level</i>		<i>I</i>	<i>II</i>	<i>III</i>	<i>IV</i>	<i>V</i>	<i>VI</i>	<i>VII</i>	<i>VIII</i>	<i>IX</i>	<i>X</i>	<i>XI</i>	<i>XII</i>	<i>XIII</i>
<b>D-2</b>	<b>Gross</b>	<b>140 984</b>	<b>144 059</b>	<b>147 133</b>	<b>150 223</b>	<b>153 488</b>	<b>156 750</b>	<b>160 011</b>	<b>163 273</b>	<b>166 535</b>	<b>169 795</b>	–	–	–
	Net	108 189	110 341	112 493	114 647	116 802	118 955	121 107	123 260	125 413	127 565	–	–	–
<b>D-1</b>	<b>Gross</b>	<b>126 150</b>	<b>128 851</b>	<b>131 554</b>	<b>134 257</b>	<b>136 951</b>	<b>139 654</b>	<b>142 356</b>	<b>145 053</b>	<b>147 757</b>	<b>150 483</b>	<b>153 347</b>	<b>156 209</b>	<b>159 074</b>
	Net	97 805	99 696	101 588	103 480	105 366	107 258	109 149	111 037	112 930	114 819	116 709	118 598	120 489
<b>P-5</b>	<b>Gross</b>	<b>108 633</b>	<b>110 930</b>	<b>113 230</b>	<b>115 524</b>	<b>117 824</b>	<b>120 119</b>	<b>122 420</b>	<b>124 716</b>	<b>127 013</b>	<b>129 310</b>	<b>131 609</b>	<b>133 903</b>	<b>136 203</b>
	Net	85 543	87 151	88 761	90 367	91 977	93 583	95 194	96 801	98 409	100 017	101 626	103 232	104 842
<b>P-4</b>	<b>Gross</b>	<b>89 253</b>	<b>91 295</b>	<b>93 337</b>	<b>95 379</b>	<b>97 421</b>	<b>99 462</b>	<b>101 636</b>	<b>103 853</b>	<b>106 069</b>	<b>108 284</b>	<b>110 506</b>	<b>112 717</b>	<b>114 936</b>
	Net	71 332	72 884	74 436	75 988	77 540	79 091	80 645	82 197	83 748	85 299	86 854	88 402	89 955
<b>P-3</b>	<b>Gross</b>	<b>73 225</b>	<b>75 114</b>	<b>77 005</b>	<b>78 893</b>	<b>80 784</b>	<b>82 674</b>	<b>84 563</b>	<b>86 457</b>	<b>88 345</b>	<b>90 234</b>	<b>92 128</b>	<b>94 016</b>	<b>95 908</b>
	Net	59 151	60 587	62 024	63 459	64 896	66 332	67 768	69 207	70 642	72 078	73 517	74 952	76 390
<b>P-2</b>	<b>Gross</b>	<b>56 542</b>	<b>58 233</b>	<b>59 922</b>	<b>61 612</b>	<b>63 304</b>	<b>64 996</b>	<b>66 688</b>	<b>68 375</b>	<b>70 067</b>	<b>71 757</b>	<b>73 446</b>	<b>75 139</b>	<b>76 828</b>
	Net	46 472	47 757	49 041	50 325	51 611	52 897	54 183	55 465	56 751	58 035	59 319	60 606	61 889
<b>P-1</b>	<b>Gross</b>	<b>43 792</b>	<b>45 106</b>	<b>46 419</b>	<b>47 734</b>	<b>49 046</b>	<b>50 395</b>	<b>51 829</b>	<b>53 264</b>	<b>54 699</b>	<b>56 134</b>	<b>57 568</b>	<b>59 001</b>	<b>60 437</b>
	Net	36 347	37 438	38 528	39 619	40 708	41 800	42 890	43 981	45 071	46 162	47 252	48 341	49 432

<sup>a</sup> The normal qualifying period for in-grade movement between consecutive steps is one year. The shaded steps in each grade require two years of qualifying service at the preceding step.

**PAY PROTECTION POINTS FOR STAFF WHOSE SALARIES  
ARE HIGHER THAN THE MAXIMUM SALARIES ON THE  
UNIFIED SALARY SCALE**  
(effective 1 January 2018)

(United States dollars)

<i>Level</i>		<i>Pay protection point 1</i>	<i>Pay protection point 2</i>
<b>P-4</b>	<b>Gross</b>	<b>117 154</b>	<b>119 373</b>
	Net	91 508	93 061
<b>P-3</b>	<b>Gross</b>	<b>97 796</b>	<b>99 686</b>
	Net	77 825	79 261
<b>P-2</b>	<b>Gross</b>	<b>78 520</b>	–
	Net	63 175	–
<b>P-1</b>	<b>Gross</b>	<b>61 871</b>	–
	Net	50 522	–

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