



General Assembly

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Items 137 and 138 of the preliminary list**

Proposed programme budget for 2020

Programme planning

Proposed programme budget for 2020

Part XIV Staff assessment

Section 36 Staff assessment

* Reissued for technical reasons on 3 June 2019.

** [A/74/50](#).



Evolution of financial resources

(Thousands of United States dollars)

	2018 expenditure	2019 appropriation	Changes				Total	Percentage	2020	2020
			Technical adjustments	New/ expanded mandates	Other	estimate (before recosting)			estimate (after recosting)	
Total	258 900.1	262 099.0	583.6	230.8	(2 039.2)	(1 224.8)	(0.5)	260 874.2	2 669.6	263 543.8

- 36.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post-adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.
- 36.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of under a specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 (X) A. Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment.
- 36.3 The proposed regular budget resources for 2020 amount to \$260,874,200 before recosting and reflect a decrease of \$1,224,800 compared with the appropriation for 2019. The variance of \$1,224,800 relates to staff cost adjustments that take into account expenditure experience and post changes proposed for 2020, as explained in the individual sections.