



# General Assembly

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## Seventy-sixth session

Items 140 and 141 of the preliminary list\*

## Proposed programme budget for 2022

### Programme planning

## Proposed programme budget for 2022

### Part X

### Jointly financed administrative activities and special expenses

### Section 32

### Special expenses

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\* [A/76/50](#).

\*\* In keeping with paragraph 11 of resolution [72/266](#) A, the part consisting of the post and non-post resource requirements is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly.



## Proposed post and non-post resource requirements for 2022

### Overview

- 32.1 Under section 32, Special expenses, resources are provided to cover specific expenditure requirements for: (a) contributions to after-service health insurance; (b) compensatory payments; (c) general insurance charges; (d) bank charges; and (e) pension payments to former Secretaries-General. The proposed regular budget resources for 2022, including the breakdown of resource changes, as applicable, are reflected in table 32.1.

Table 32.1

#### Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2020 expenditure	2021 appropriation	Changes				Total	Percentage	2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other				
Other staff costs	76 502.3	75 796.6	—	—	1 967.5		1 967.5	2.6	77 764.1
Non-staff compensation	444.8	400.8	—	—	—		—	—	400.8
Consultants	110.3	193.5	—	—	—		—	—	193.5
Contractual services	7.7	25.6	—	—	—		—	—	25.6
General operating expenses	3 449.4	3 886.0	—	—	(296.9)		(296.9)	(7.6)	3 589.1
Grants and contributions	0.4	—	—	—	0.4		0.4	—	0.4
Other	142.3	—	—	—	—		—	—	—
<b>Total</b>	<b>80 657.2</b>	<b>80 302.5</b>	<b>—</b>	<b>—</b>	<b>1 671.0</b>		<b>1 671.0</b>	<b>2.1</b>	<b>81 973.5</b>

- 32.2 Additional details on the distribution of the proposed resources for 2022 are reflected in tables 32.2 and 32.3 and figures 32.I and 32.II.

- 32.3 As reflected in table 32.2 (1), the overall resources proposed for 2022 amount to \$81,973,500 before recosting, reflecting an increase of \$1,671,000 (or 2.1 per cent) compared with the appropriation for 2021. Resource changes result from the factor “other changes”.

Table 32.2

#### Overall: evolution of financial resources by component

(Thousands of United States dollars)

##### (1) Regular budget

Component	2020 expenditure	2021 appropriation	Changes				Total	Percentage	2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other				
A. Contributions to after-service health insurance	75 365.7	74 524.8	—	—	1 967.9		1 967.9	2.6	76 492.7
B. Compensatory payments	1 430.2	1 465.3	—	—	—		—	—	1 465.3
C. General insurance	3 288.8	3 696.7	—	—	(230.7)		(230.7)	(6.2)	3 466.0
D. Bank charges	127.5	214.9	—	—	(66.2)		(66.2)	(30.8)	148.7
E. Pension payments to former Secretaries-General	445.1	400.8	—	—	—		—	—	400.8
<b>Subtotal, 1</b>	<b>80 657.2</b>	<b>80 302.5</b>	<b>—</b>	<b>—</b>	<b>1 671.0</b>		<b>1 671.0</b>	<b>2.1</b>	<b>81 973.5</b>

**Section 32**      **Special expenses**

(2) *Other assessed*

<i>Component</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>Change</i>	<i>Percentage</i>	<i>2022 estimate</i>
A. Contributions to after-service health insurance	12 451.8	11 094.1	(4.1)	0.0	11 090.0
<b>Subtotal, 2</b>	<b>12 451.8</b>	<b>11 094.1</b>	<b>(4.1)</b>	<b>0.0</b>	<b>11 090.0</b>

(3) *Extrabudgetary*

<i>Component</i>	<i>2020 expenditure</i>	<i>2021 estimate</i>	<i>Change</i>	<i>Percentage</i>	<i>2022 estimate</i>
A. Contributions to after-service health insurance	6 166.7	6 020.4	481.6	8.0	6 502.0
<b>Subtotal, 3</b>	<b>6 166.7</b>	<b>6 020.4</b>	<b>481.6</b>	<b>8.0</b>	<b>6 502.0</b>
<b>Total</b>	<b>99 275.7</b>	<b>97 417.0</b>	<b>2 148.5</b>	<b>2.2</b>	<b>99 565.5</b>

Figure 32.I

**Distribution of proposed resources for 2022 by component**

(Millions of United States dollars)

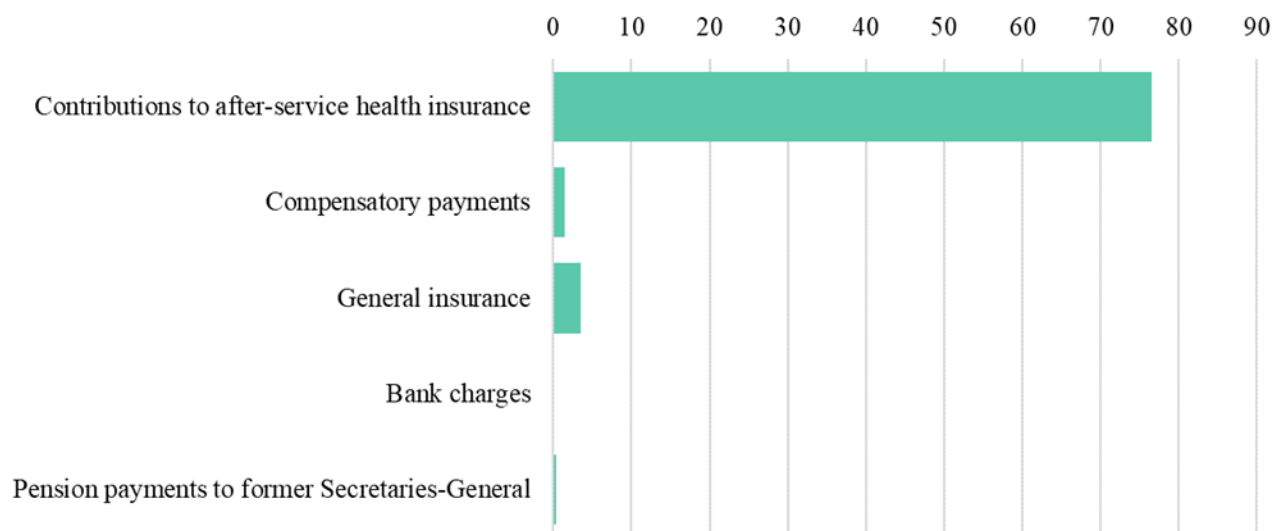


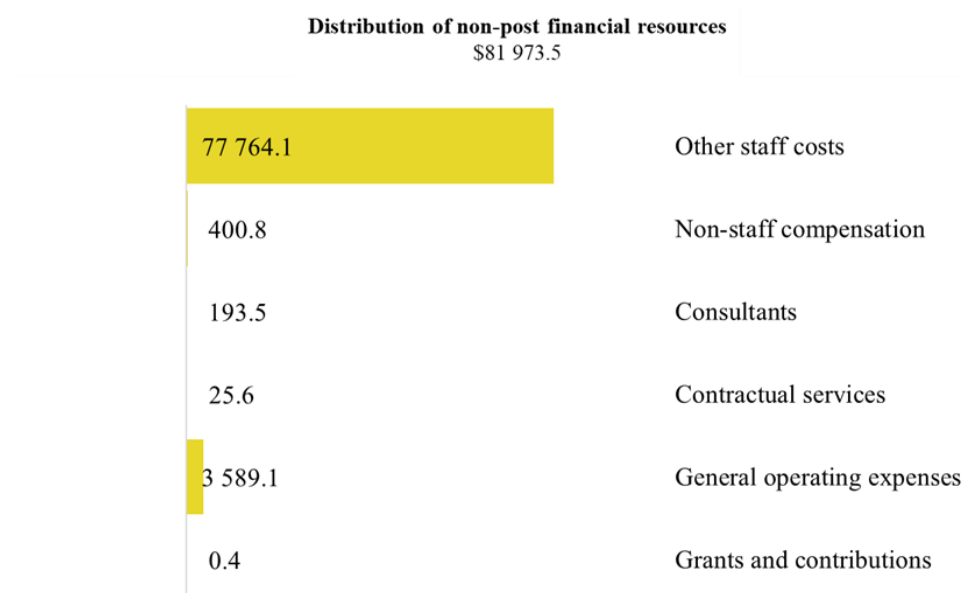
Table 32.3

**Evolution of financial resources by main category of expenditure**

(Thousands of United States dollars)

	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>Changes</i>					<i>2022 estimate (before recosting)</i>
			<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total</i>	<i>Percentage</i>	
Non-post	80 657.2	80 302.5	–	–	1 671.0	1 671.0	2.1	81 973.5
<b>Total</b>	<b>80 657.2</b>	<b>80 302.5</b>	<b>–</b>	<b>–</b>	<b>1 671.0</b>	<b>1 671.0</b>	<b>2.1</b>	<b>81 973.5</b>

Figure 32.II  
**Distribution of proposed resources for 2022 (before recosting)**  
 (Thousands of United States dollars)



## Explanation of variances by component

### Overall resource changes

#### Other changes

- 32.4 As reflected in table 32.2 (1), resource changes reflect a net increase of \$1,671,000. The main reasons for the resource changes are as follows:
- (a) **Contributions to after-service health insurance.** The increase of \$1,967,900 under other staff costs falls mainly under Headquarters and is based on a review of the number of participants in 2018, 2019 and 2020 and the related expenditure. Given that the 2021 appropriation did not include an increase in the number of participants, in determining the requirements for 2022, a 0.6 per cent increase in the number of participants is projected compared with the actual number of participants in 2020;
  - (b) **General insurance.** The decrease of \$230,700 under general operating expenses is based on the expenditure experience of 2020 and the projected expenditure for 2021, taking into account the insurance policies currently in place;
  - (c) **Bank charges.** The decrease of \$66,200 under general operating expenses is based on the expenditure experience. In determining the estimates for 2022, the average expenditure for 2019 and 2020 was used.

### Other assessed and extrabudgetary resources

- 32.5 As reflected in table 32.2 (2), the estimated other assessed resources for contributions to after-service health insurance for 2022 amount to \$11,090,000. This is reflected in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2021 to 30 June 2022 ([A/75/785](#)).

- 32.6 As reflected in table 32.2 (3), the estimated extrabudgetary resources for contributions to after-service health insurance amount to \$6,502,000, reflecting an increase of \$481,600 compared with the estimate for 2021.

### **A. Contributions to after-service health insurance**

- 32.7 The after-service health insurance programme extends health-care benefits under the United Nations insurance schemes to eligible retirees and their eligible dependants. Coverage is provided on a shared-contribution basis in accordance with a decision taken by the General Assembly at its twenty-first session. Coverage is also provided to staff members whose appointments are terminated as a result of disability. In all cases, coverage is available only to those who are eligible to receive a periodic benefit from the United Nations Joint Staff Pension Fund or under the rules governing compensation for service-incurred death, injury or illness. In accordance with Assembly resolution [38/235](#), the maximum cost-sharing ratio is 2 to 1 between the Organization and the participant.
- 32.8 By its resolution [40/258 A](#), the General Assembly decided to extend after-service health insurance coverage to former locally recruited staff who had participated in the medical expense assistance plan under appendix E to the Staff Rules of the United Nations.
- 32.9 By its resolution [61/264](#), the General Assembly approved changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007. Under the terms of that resolution, following retirement, staff members are eligible for cost-sharing of after-service coverage if they have participated in a United Nations-system contributory health insurance plan for a minimum of 10 years at the time of retirement. Staff members recruited before 1 July 2007 who have participated in a United Nations contributory plan for at least five years are also eligible, provided that they pay the full premium for the period for which their participation falls short of the 10-year requirement for cost-shared participation.
- 32.10 The General Assembly, in its resolution [64/241](#), requested the Secretary-General to submit to it at its sixty-seventh session a report on managing after-service health insurance liabilities, bearing in mind that the “pay-as-you-go” principle was one of the viable options. The Assembly also requested the Secretary-General to continue to validate the accrued liabilities with the figures audited by the Board of Auditors and to include that information and the outcome of the validation in the requested report. The report of the Secretary-General on managing after-service health insurance liabilities ([A/68/353](#)) was submitted to the Assembly at its sixty-eighth session. The Assembly, in its resolution [68/244](#), endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions on the continuation of the pay-as-you-go approach to the funding of the after-service health insurance liabilities. It also requested the Secretary-General to examine the option of broadening the mandate of the United Nations Joint Staff Pension Fund, to include the cost-effective, efficient and sustainable administration of after-service health insurance benefits, taking into account the advantages and disadvantages of that option, including its financial and legal implications, and to report thereon at the seventieth session of the Assembly, as well as to undertake a survey of current health-care plans for active and retired staff within the United Nations system, to explore options to increase efficiency and contain costs and to report thereon at its seventieth session. In his report on managing after-service health insurance ([A/73/662](#)), largely informed by the work of the inter-agency Working Group on After-Service Health Insurance, the Secretary-General continued to appraise the Assembly of the work undertaken in response to its request. In its most recent resolution on managing after-service health insurance (resolution [73/279 B](#)), the Assembly endorsed the recommendations contained in the report of the Advisory Committee ([A/73/792](#)), including that the Secretary-General further explore options for the improvement of efficiency and the containment of costs, including liabilities associated with current and future staff, with a view to reducing the Organization's expenditure on health insurance plans and its after-service health insurance obligations. The Secretary-General plans to submit a report to the Assembly at its seventy-sixth session.
- 32.11 The proposed regular budget resources for 2022 amount to \$76,492,700 and reflect an increase of \$1,967,900 compared with the appropriation for 2021. Additional details on the distribution of proposed resources for 2022 are reflected in table 32.4 and figure 32.III.

Table 32.4

**Contributions to after-service health insurance: evolution of financial resources**

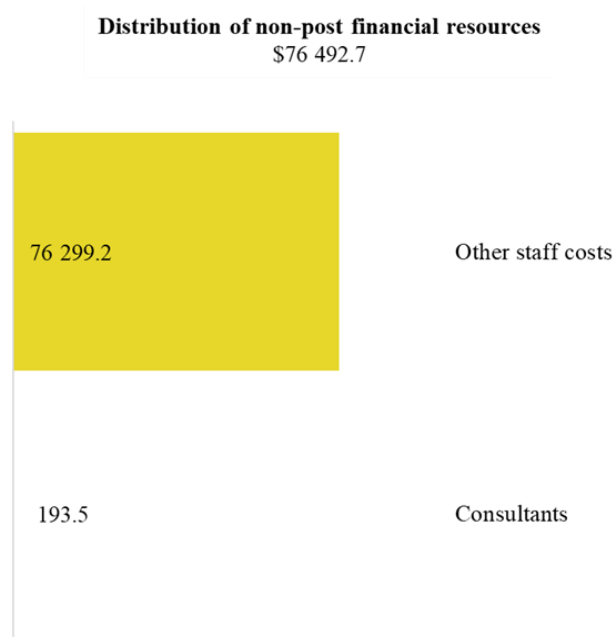
(Thousands of United States dollars)

	2020 expenditure	2021 appropriation	Changes			Total	Percentage	2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other			
Non-post	75 365.7	74 524.8	–	–	1 967.9	1 967.9	2.6	76 492.7
<b>Total</b>	<b>75 365.7</b>	<b>74 524.8</b>	<b>–</b>	<b>–</b>	<b>1 967.9</b>	<b>1 967.9</b>	<b>2.6</b>	<b>76 492.7</b>

Figure 32.III

**Contributions to after-service health insurance: distribution of proposed resources for 2022 (before recosting)**

(Thousands of United States dollars)



## B. Compensatory payments

- 32.12 The requirements under compensatory payments provide for compensation to members of commissions, committees or similar United Nations bodies in the event of death, injury or illness attributable to service with the United Nations. The responsibilities of the United Nations in this area, as well as the rules governing compensatory payments, are detailed in Secretary-General's bulletin [ST/SGB/103/Rev.1](#).
- 32.13 Compensation is also provided to staff members or their dependants in the event of death, injury or illness attributable to the performance by the staff member of official duties on behalf of the United Nations. The compensation is governed by the specific rules under appendix D to the Staff Regulations and Rules of the United Nations ([ST/SGB/2018/1](#)).
- 32.14 The costs incurred on both those accounts may include monthly survivor benefits for life, monthly disability benefits for life, lump-sum indemnities for permanent disabilities, funeral expenses, sick leave credit and medical expenses.
- 32.15 The proposed regular budget resources for 2022 amount to \$1,465,300 and reflect no change in the resource level, compared with the appropriation for 2021. The requirements also include a provision

for service fees payable to the United Nations Development Programme for administering payments to beneficiaries under grants and contributions. Additional details on the distribution of proposed resources for 2022 are reflected in table 32.5 and figure 32.IV.

Table 32.5

### Compensatory payments: evolution of financial resources

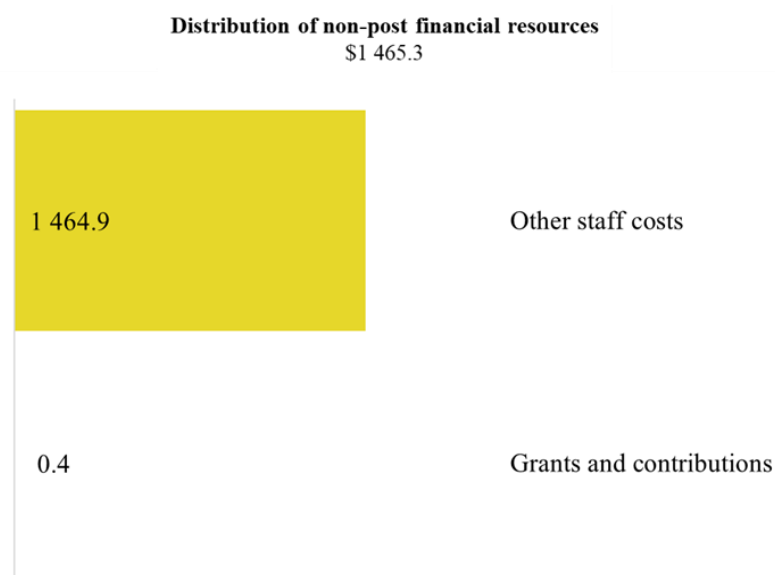
(Thousands of United States dollars)

	2020 expenditure	2021 appropriation	Changes				Total	Percentage	2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other				
Non-post	1 430.2	1 465.3	–	–	–	–	–	–	1 465.3
<b>Total</b>	<b>1 430.2</b>	<b>1 465.3</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 465.3</b>

Figure 32.IV

### Compensatory payments: distribution of proposed resources for 2022 (before recosting)

(Thousands of United States dollars)



## C. General insurance

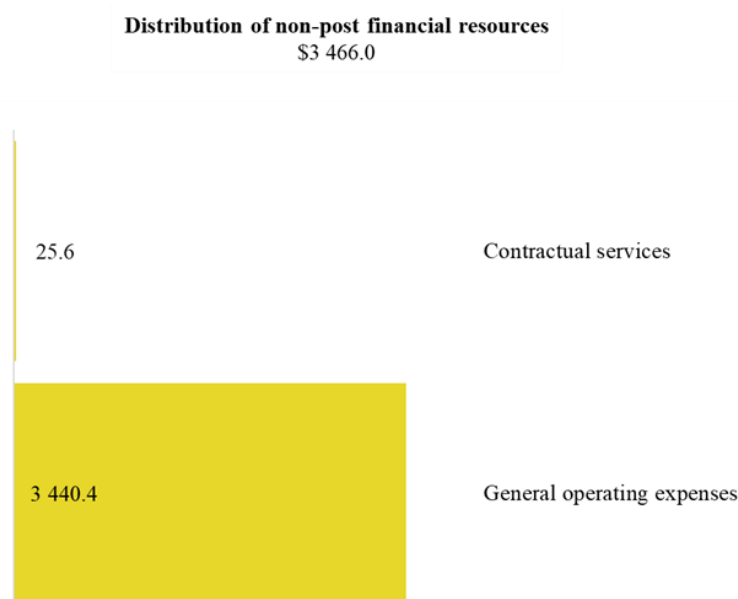
- 32.16 The provisions under general insurance relate mainly to insurance on the buildings and property at Headquarters, as well as in Addis Ababa (the Economic Commission for Africa), Santiago (the Economic Commission for Latin America and the Caribbean) and Beirut (the Economic and Social Commission for Western Asia). The United Nations Offices at Geneva, Vienna and Nairobi, as well as the Economic and Social Commission for Asia and the Pacific in Bangkok, separately maintain property and liability coverage for their offices locally. General insurance also covers automobile liability insurance at Headquarters, liability insurance for aircraft used for travel by the Secretary-General but not owned by the United Nations, and insurance for other air travel of staff. In addition, in accordance with General Assembly resolution 41/210, the United Nations has established a self-insurance plan for general liability risk in respect of acts occurring in the Headquarters district in New York. The provisions also cover a stand-alone insurance policy for acts of terrorism, which, following the events of 11 September 2001, was established effective 2003 as a result of limitations in the scope of insurance coverage for risks, such as acts of terrorism that would normally have been covered under the general policies.

- 32.17 The outreach initiatives continued to encourage additional markets to bid for coverage of risks to the United Nations. Some limitations in the scope of insurance coverage, however, continue to be prevalent. Two such examples are the flood coverage restrictions introduced in the wake of storm Sandy in New York, and the continued requirement for specific insurance for acts of terrorism that were covered under the general policies before the events of 11 September 2001. Actual premiums will also be driven by the United Nations claims experience of 2020 and 2021, and by the general state of insurance markets at the time of the renewal of the policy. It should be noted that the Economic and Social Commission for Western Asia sustained significant damages (currently estimated at \$6 million) to its building and the contents thereof as a result of the explosion in Beirut on 4 August 2020. That loss, in addition to other property losses, may have an impact on the 2022 property insurance premium. In addition to loss history, insurance premiums are also affected by market conditions and capacity, that is, the number of underwriters in the marketplace willing to insure the risk at the time of renewal. The insurance marketplace evolves constantly on the basis of global economic conditions and natural and human-made disasters or regulatory requirements, and insurers' perception of specific risks related to the United Nations.
- 32.18 The proposed regular budget resources for 2022 amount to \$3,466,000 and reflect a decrease of \$230,700 compared with the appropriation for 2021. Additional details on the distribution of proposed resources for 2022 are reflected in table 32.6 and figure 32.V.

Table 32.6  
**General insurance: evolution of financial resources**  
(Thousands of United States dollars)

	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Non-post	3 288.8	3 696.7	–	–	(230.7)	(230.7)	(6.2)	3 466.0
<b>Total</b>	<b>3 288.8</b>	<b>3 696.7</b>	<b>–</b>	<b>–</b>	<b>(230.7)</b>	<b>(230.7)</b>	<b>(6.2)</b>	<b>3 466.0</b>

Figure 32.V  
**General insurance: distribution of proposed resources for 2022 (before recosting)**  
(Thousands of United States dollars)



**D. Bank charges**

- 32.19 The bank charges include fees for account maintenance, electronic fund transfers and all other services provided by banks.
- 32.20 The proposed regular budget resources under general operating expenses for 2022 amount to \$148,700 and reflect a decrease of \$66,200 compared with the appropriation for 2021, as reflected in table 32.7.

Table 32.7

**Bank charges: evolution of financial resources**

(Thousands of United States dollars)

	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Non-post	127.5	214.9	—	—	(66.2)	(66.2)	(30.8)	148.7
<b>Total</b>	<b>127.5</b>	<b>214.9</b>	<b>—</b>	<b>—</b>	<b>(66.2)</b>	<b>(66.2)</b>	<b>(30.8)</b>	<b>148.7</b>

**E. Pension payments to former Secretaries-General**

- 32.21 This component covers the retirement allowances for a former Secretary-General and for the widows of two former Secretaries-General at the half rate, on the basis of the maximum retirement benefit payable as from 1 February 2021.
- 32.22 The proposed regular budget resources under non-staff compensation for 2022 amount to \$400,800 and reflect no change in the resource level compared with the appropriation for 2021, as reflected in table 32.8.

Table 32.8

**Pension payments to former Secretaries-General: evolution of financial resources**

(Thousands of United States dollars)

	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Non-post	445.1	400.8	—	—	—	—	—	400.8
<b>Total</b>	<b>445.1</b>	<b>400.8</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>400.8</b>

## Annex I

### Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

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*Brief description of the recommendation**Action taken to implement the recommendation*

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#### **Advisory Committee on Administrative and Budgetary Questions**

[A/75/7](#)

Resources in the amount of \$70,439,700 are proposed for contributions to after-service health insurance in 2021, which is at the same level as the 2020 appropriation. Upon enquiry, the Advisory Committee was provided with table X.12, which shows the monthly expenditure for after-service health insurance in 2019 and January to May 2020 by funding source. The Committee was provided, upon enquiry and in the context of the proposed programme budget for 2020, with table X.13, which shows expenditure from 2017 to 2019 (see also [A/74/7](#), table X.7). **The Advisory Committee trusts that the monthly breakdown of expenditures for five years will be provided routinely in future budget submissions (para. X.33).**

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The requested information is included in annex II to the present report.

## Annex II

### Monthly expenditure for contributions to after-service health insurance by funding source, 2017–2020 and January–March 2021<sup>a</sup>

(United States dollars)

<i>Month</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
January 2017	7 520 656	1 511	–	7 522 167
February 2017	6 126 538	2 481	–	6 129 019
March 2017	6 693 972	1 996	–	6 695 968
April 2017	5 169 581	3 536	–	5 173 117
May 2017	7 177 512	1 511	–	7 179 023
June 2017	1 367 207	4 945 248	2 636 659	8 949 114
July 2017	3 530 173	3 975	–	3 534 148
August 2017	5 927 831	1 511	–	5 929 342
September 2017	5 528 851	1 519	–	5 530 370
October 2017	6 964 500	3 595	–	6 968 095
November 2017	9 607 582	1 519	–	9 609 101
December 2017	9 269 082	6 504 767	3 468 399	19 242 248
<b>Total, 2017</b>	<b>74 883 485</b>	<b>11 473 169</b>	<b>6 105 058</b>	<b>92 461 712</b>
January 2018	8 924 603	1 519	–	8 926 122
February 2018	7 908 157	(28 772)	–	7 879 385
March 2018	7 315 990	–	–	7 315 990
April 2018	6 452 260	–	–	6 452 260
May 2018	7 249 373	–	–	7 249 373
June 2018	285 520	3 722 428	2 877 687	6 885 635
July 2018	6 116 012	–	–	6 116 012
August 2018	8 441 786	–	–	8 441 786
September 2018	6 199 433	1 588	–	6 201 021
October 2018	1 942 002	3 546 813	1 891 633	7 380 448
November 2018	7 556 118	–	–	7 556 118
December 2018	4 389 519	1 680 143	959 074	7 028 736
<b>Total, 2018</b>	<b>72 780 773</b>	<b>8 923 719</b>	<b>5 728 394</b>	<b>87 432 886</b>
January 2019	7 026 845	–	–	7 026 845
February 2019	7 541 289	–	–	7 541 289
March 2019	8 184 999	–	–	8 184 999
April 2019	7 251 908	–	–	7 251 908
May 2019	6 451 516	–	–	6 451 516
June 2019	4 283 588	2 809 748	–	7 093 336
July 2019	1 202 922	–	–	1 202 922
August 2019	4 956 698	2 462 300	–	7 418 998
September 2019	1 443 646	1 846 581	2 836 901	6 127 128
October 2019	4 783 350	851 777	1 439 124	7 074 251

<i>Month</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
November 2019	16 447 384	–	–	16 447 384
December 2019	(3 511 401)	1 645 138	877 407	(988 856)
<b>Total, 2019</b>	<b>66 062 744</b>	<b>9 615 544</b>	<b>5 153 432</b>	<b>80 831 720</b>
January 2020	7 498 676	–	–	7 498 676
February 2020	7 044 854	–	–	7 044 854
March 2020	7 217 062	–	–	7 217 062
April 2020	2 464 176	2 665 180	1 421 429	6 550 785
May 2020	5 931 579	1 945 943	1 037 836	8 915 358
June 2020	7 129 989	1 034 849	551 919	8 716 757
July 2020	6 198 848	1 007 753	537 468	7 744 070
August 2020	6 310 941	989 777	527 881	7 828 598
September 2020	5 974 591	963 539	513 887	7 452 018
October 2020	6 126 249	996 460	531 445	7 654 154
November 2020	6 531 423	976 026	520 547	8 027 996
December 2020	6 378 101	983 085	524 312	7 885 498
<b>Total, 2020</b>	<b>74 806 489</b>	<b>11 562 612</b>	<b>6 166 726</b>	<b>92 535 826</b>
January 2021	6 193 357	971 683	518 231	7 683 271
February 2021	8 142 971	960 281	512 150	9 615 402
March 2021	4 039 623	895 922	477 825	5 413 370
<b>Total, 2021</b>	<b>18 375 951</b>	<b>2 827 886</b>	<b>1 508 206</b>	<b>22 712 043</b>

<sup>a</sup> Monthly expenditure for after-service health insurance is charged on a “pay-as-you-go” basis to the regular budget and adjusted periodically on the basis of the actual expenditure for the corresponding months, with approximately 15 per cent apportioned to peacekeeping operations and 8 per cent to extrabudgetary resources.