



General Assembly

Distr.: General
19 May 2021

Original: English

Seventy-sixth session

Item 140 of the preliminary list*

Proposed programme budget for 2022

Proposed programme budget for 2022

Part XIV

Staff assessment

Section 36

Staff assessment

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



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			
Total	261 827.2	281 352.7	(3 075.3)	1 192.2	2 526.7	643.6	0.2	281 996.3

- 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 2022 amount to \$281,996,300 before recosting and reflect an increase of \$643,600 compared with the appropriation for 2021. The variance of \$643,600 relates to changes in posts and general temporary assistance resources proposed for 2022, as explained in the individual sections.