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Item 139 of the preliminary list*

Proposed programme budget for 2023

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Part XIV

Staff assessment

Section 36

Staff assessment

* A/77/50.



Proposed post and non-post resource requirements for 2023

Overview

- 36.1 The proposed regular budget resources for 2023, including the breakdown of resource changes, as applicable, are reflected in the table below.

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2021 expenditure	2022 appropriation	Changes				2023 estimate (before recosting)	
			Technical adjustments	New/expanded mandates	Other	Total		Percentage
Other	269 359.1	277 053.7	(2 427.5)	4 768.6	4 228.1	6 569.2	2.4	283 622.9

- 36.2 In accordance with established budgetary practice, provisions for staff assessment are made by applying the rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations to the assessable emoluments of staff, which exclude post adjustment payments. The gross amount for salaries is split, and the amount of salaries net of staff assessment is budgeted under the expenditure sections, while the staff assessment is budgeted under the present section.
- 36.3 Amounts withheld in the form of staff assessment are revenue to the Organization, and are credited to the Tax Equalization Fund for the purposes envisaged in General Assembly resolution [973 \(X\) A](#). Accordingly, the amount proposed under the section is also reflected in income section 1, Income from staff assessment.
- 36.4 The overall resources proposed for 2023 amount to \$283,622,900 before recosting, reflecting a net increase of \$6,569,200 (or 2.4 per cent) compared with the appropriation for 2022. Resource changes result from three factors, namely: (a) technical adjustments; (b) new and expanded mandates; and (c) other changes.

Explanation of variances by factor

Technical adjustments

- 36.5 As reflected in the table above, resource changes reflect a net decrease of \$2,427,500, resulting from a decrease of \$2,989,100 related to staff assessment for one-time general temporary assistance resources for 2022, offset in part by an increase of \$561,600 related to the higher provision of staff assessment for new and reassigned posts and positions approved pursuant to General Assembly resolutions [76/245](#) and [76/246 A and B](#), which were subject to a 50 per cent vacancy rate in 2022, and are now budgeted at continuing rates in accordance with the established practice for the costing of these posts.

New and expanded mandates

- 36.6 As reflected in the table above, resource changes reflect an increase of \$4,768,600, which is attributable mainly to staff assessments related to: (a) general temporary assistance positions to implement mandates adopted by the Human Rights Council; (b) the proposed conversion of 25 posts that are currently funded from voluntary contributions to the regular budget in the Office of Counter-Terrorism under section 3, Political affairs; and (c) other new posts and general temporary assistance positions proposed under various sections of the proposed programme budget for 2023.

Other changes

- 36.7 As reflected in the table above, resource changes reflect an increase of \$4,228,100, attributable mainly to the staff assessment related to: (a) the proposed new posts and general temporary assistance positions proposed under various sections of the proposed programme budget for 2023; and (b) new positions for special political missions, as explained in the respective reports.
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