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Proposed programme budget for 2022

Programme budget implications arising from recommendations and decisions contained in the report of the United Nations Joint Staff Pension Board

**Statement submitted by the Secretary-General in accordance with
rule 153 of the rules of procedure of the General Assembly**

Summary

The report of the United Nations Joint Staff Pension Board to the General Assembly ([A/76/297](#)) contains the overall resource requirements of the United Nations Joint Staff Pension Fund for 2022 that have financial implications for the programme budget of the United Nations. In accordance with rule 153 of the rules of procedure of the Assembly, the present report identifies the implications for the regular budget should the Assembly adopt the recommendations submitted to it in the report of the Board.

At the time of the preparation of the proposed programme budget for 2022 (regular budget), the United Nations Joint Staff Pension Fund's budget estimates for 2022 had not been finalized and reviewed by the United Nations Joint Staff Pension Board and the General Assembly. In the proposed programme budget for 2022, an amount of \$4,885,000 (\$4,982,700 after recosting), corresponding to the amount of the appropriation for 2021, was included as the regular budget share of the costs to be reimbursed by the United Nations to the Fund.

Based on the proposals and recommendations of the Pension Board, the share of the regular budget for 2022 would amount to \$5,065,600, reflecting an increase of \$82,900 compared with the preliminary estimates of \$4,982,700 included in the proposed programme budget for 2022 under the regular budget.

The proposed actions to be taken by the General Assembly are set out in section III of the present report. Should the Assembly approve the recommendations and decisions of the United Nations Joint Staff Pension Board, the additional appropriation that would be required under the regular budget for 2022 would amount to \$82,900.

* [A/76/150](#).



I. Introduction

1. In the proposed programme budget for 2022, provisions are made under section 1, Overall policymaking, direction and coordination, for the participation of the United Nations in the costs of the secretariat of the United Nations Joint Staff Pension Fund.
2. At the time of the preparation of the proposed programme budget proposals, the budget of the Fund for 2022 had not been finalized or reviewed by the United Nations Joint Staff Pension Board and the General Assembly. The present statement of programme budget implications contains the financial implications for the regular budget of the action taken by the Board subject to a decision by the Assembly in connection with the budget proposals of the Fund for 2022.
3. In the proposed programme budget for 2022, an amount of \$4,885,000 (\$4,982,700 after recosting), corresponding to the amount in the appropriation for 2021, is included as the regular budget share of the costs to be reimbursed by the United Nations for the central secretariat of the Fund, and \$3,110,100 to be reimbursed by the United Nations funds and programmes.

II. Implications for the United Nations of the report of the United Nations Joint Staff Pension Board

4. According to the report of the Board ([A/76/297](#)), the overall resources amounting to \$8,304,200 (after recosting) represent the estimated cost of services related to the United Nations Staff Pension Committee provided by the United Nations Joint Staff Pension Fund to the United Nations.
5. In accordance with established procedures, the overall amount of \$8,304,200 would be shared among the regular budget of the United Nations and the funds and programmes. Based on the latest information on the number of participants in the Fund, contained in annex II to the report of the Board, the share of the regular budget in the United Nations portion would be 61.0 per cent and the share of funds and programmes would be 39.0 per cent. With the application of this rate to the overall amount of \$8,304,200, the share of the regular budget amounts to \$5,065,600, and the share of funds and programmes amounts to \$3,238,600. Taking into account that a provision of \$4,982,700 (after recosting) is already included under section 1 of the proposed programme budget, an increase in the amount of \$82,900 (after recosting) would be required under section 1 of the proposed programme budget for 2022. The increased requirement represents the difference between the preliminary estimate of the regular budget share of \$4,982,700 and the final estimate of \$5,065,600.

III. Conclusion and action required of the General Assembly

6. Should the General Assembly approve the recommendations and decisions of the United Nations Joint Staff Pension Board, additional resource requirements in the amount of \$82,900 would arise under section 1, Overall policymaking, direction and coordination, of the proposed programme budget for 2022. The amount of \$82,900 would require an additional appropriation for 2022 to be approved by the Assembly and as such would represent a charge against the contingency fund.