



General Assembly

Distr.: General
9 May 2013

Original: English

Sixty-eighth session

Proposed programme budget for the biennium 2014-2015*

Part XIV
Staff assessment

Section 36
Staff assessment

* A summary of the approved programme budget will be issued as A/68/6/Add.1.



Financial resources by component

(Thousands of United States dollars)

		Resource change									
2010-2011 expenditure	2012-2013 resources at revised rates	Technical adjustment (delayed impact and non-recurrent)	New mandates and inter- component changes	In line with resolution 67/248	Reflected in budget outline report ^a	Total	Percentage	Total before recosting	Recosting	2014-2015 estimate	
558 718.7	498 486.0	(5 674.0)	4 122.6	(12 887.8)	(7 223.3)	(21 662.5)	(4.3)	476 823.5	12 011.9	488 835.4	
Total	558 718.7	(5 674.0)	4 122.6	(12 887.8)	(7 223.3)	(21 662.5)	(4.3)	476 823.5	12 011.9	488 835.4	

^a A/67/529 and Corr.1.

- 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 A (X) of 15 December 1955. Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment.
- 36.3 The reduction in staff assessment (\$21,662,500) reflects a net decrease in staff assessment requirements related to posts and other staff cost adjustments proposed for 2014-2015, offset in part by the delayed impact of new posts approved in the biennium 2012-2013, as explained in the individual sections.