



# General Assembly

Distr.: General  
16 September 2024

Original: English

Seventy-ninth session

**Fifth Committee**

Agenda item 139

**Proposed programme budget for 2025**

## **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/79/9](#)) contains the recommendations and decisions of the Board regarding the overall resource requirements of the United Nations Joint Staff Pension Fund for 2025, including those that have programme budget implications for the United Nations. In accordance with rule 153 of the rules of procedure of the Assembly, in the present report, the Secretary-General identifies the programme budget implications for the United Nations, should the Assembly adopt the recommendations and decisions contained in the report of the Board.

At the time of preparation of the proposed programme budget for 2025 (regular budget), the budget estimates of the Fund for 2025 had not been finalized or reviewed by the United Nations Joint Staff Pension Board and the General Assembly. In the proposed programme budget for 2025, a preliminary estimate of \$5,188,600 under grants and contributions, corresponding to the amount of the approved budget for 2024, was included as the regular budget share of the costs to be reimbursed by the United Nations to the Fund.

Based on the recommendations and decisions of the United Nations Joint Staff Pension Board, the share of the regular budget for 2025 would amount to \$3,342,700 (after recosting), reflecting a decrease of \$1,845,900 compared with the preliminary estimate of \$5,188,600 under grants and contributions included in the proposed programme budget for 2025 ([A/79/6 \(Sect. 1\)](#)).

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 reduction to the preliminary estimates included in the proposed programme budget for 2025 would amount to \$1,845,900 after recosting.

## I. Introduction

1. In the proposed programme budget for 2025, 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 Staff Pension Committee.

2. In the proposed programme budget for 2025, an amount of \$5,188,600 under grants and contributions, corresponding to the amount of the approved budget for 2024, was included as the regular budget share of the costs directly chargeable to the United Nations for services related to the United Nations Staff Pension Committee, and \$3,234,500 as the share of United Nations funds and programmes. At the time of preparation of the programme budget proposals, the budget of the Fund for 2025 had not been finalized or reviewed by the United Nations Joint Staff Pension Board and the General Assembly. The present statement contains the programme budget implications for the United Nations of the Board's recommendations and decisions on the proposed budget estimates for 2025 for the Fund and is submitted to the Assembly for its approval.

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

3. According to the report of the United Nations Joint Staff Pension Board ([A/79/9](#)) and the revised estimates for the United Nations Joint Staff Pension Fund: effect of changes in rates of exchange and inflation ([A/79/234](#)), the overall resources amounting to \$5,488,800 (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 and United Nations funds and programmes. The Board recommends that the Advisory Committee on Administrative and Budgetary Questions consider and the General Assembly approve the budget estimate for 2025.

4. In accordance with established procedures, the overall amount of \$5,488,800 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 VI to the budget estimates for 2025 in the report of the United Nations Joint Staff Pension Board, the share of the regular budget in the United Nations portion would be 60.9 per cent and the share of funds and programmes would be 39.1 per cent. With the application of this rate to the overall amount of \$5,488,800, the share of the regular budget amounts to \$3,342,700, and the share of funds and programmes amounts to \$2,146,100. Taking into account that a provision of \$5,188,600 is already included under section 1 of the proposed programme budget, a decrease in the amount of \$1,845,900 (after recosting) would be required under section 1 of the proposed programme budget for 2025. The decreased requirement represents the difference between the preliminary estimate of the regular budget share (\$5,188,600) and the revised share (\$3,342,700). The decrease is due to an update of the underlying assumptions of the cost-sharing methodology in the budget estimates for 2025, as detailed in paragraphs 116–118 of annex XII to the report of the United Nations Joint Staff Pension Board.

## III. Conclusion and action required of the General Assembly

5. Should the General Assembly approve the recommendations and decisions of the United Nations Joint Staff Pension Board, the estimate for the regular budget share

of the costs directly chargeable to the United Nations for services related to the United Nations Staff Pension Committee under section 1, Overall policymaking, direction and coordination, of the proposed programme budget for 2025 would amount to \$3,342,700, reflecting a reduction in the amount of \$1,845,900 under grants and contributions compared with the estimate of \$5,188,600 contained in the proposed programme budget for 2025.

---