



# General Assembly

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**Seventy-eighth session**

Agenda item 142

**United Nations common system**

## **Data on system-wide compensation costs**

### **Report of the Secretary-General**

#### *Summary*

The present report is submitted pursuant to General Assembly resolution [76/240](#), in which the Assembly requested the Secretary-General to provide to the Member States, on an annual basis starting at the seventy-eighth session, comprehensive data on system-wide compensation costs for all staff categories, including all compensation package components.

The General Assembly recalled its request to the Secretary-General in its resolution [77/256](#) B, and noted that it expected the provision of such data without delay.

The present report provides data for the year 2022.



## I. Introduction

1. The General Assembly, in its resolution [76/240](#), requested the Secretary-General to provide to the Member States, on an annual basis starting at the seventy-eighth session, comprehensive data on system-wide compensation costs for all staff categories, including all compensation package components. The Assembly referred to the International Civil Service Commission (ICSC) booklet entitled “United Nations common system of salaries, allowances and benefits”.
2. The General Assembly recalled its request in its resolution [77/256 B](#), and noted that it expected the provision of such data without delay.
3. The present report provides an overview of the exercise carried out to collect comprehensive data on compensation costs from United Nations common system members for 2022.

## II. Data collection

4. Pursuant to the above-mentioned resolutions, the Human Resources Network of the United Nations System Chief Executives Board for Coordination (CEB), in support of the Secretariat, established a list of categories and subcategories of compensation elements considered to meet the requirements of the request of the General Assembly. This list is based on the ICSC booklet entitled “United Nations common system of salaries, allowances and benefits”.
5. A template for collection of the data was prepared in line with the categories proposed by the Human Resources Network, and was circulated by the CEB secretariat, on behalf of the United Nations Secretariat, to the entities of the United Nations common system with a request to complete the template with data on expenditures incurred in 2022. Expenditures were reported in each entity’s functional currency and were converted to United States dollars as at the United Nations operational rate of exchange on 31 December 2022.
6. As this was the first time that this system-wide data collection exercise was undertaken, a number of challenges arose, including with regard to the definition of staff in various organizations, the accounting basis for reporting, differences in how compensation costs were recorded and the validation of data.

## III. Overview of the consolidated system-wide compensation costs data

7. Compensation data was received from 31 United Nations common system organizations.<sup>1</sup>

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<sup>1</sup> The Food and Agriculture Organization of the United Nations; the International Atomic Energy Agency; the International Civil Aviation Organization; the International Fund for Agricultural Development; the International Labour Organization; the International Maritime Organization; the International Seabed Authority; the International Telecommunication Union; the International Trade Centre; the International Tribunal for the Law of the Sea; the Joint United Nations Programme on HIV/AIDS; the Office of the United Nations High Commissioner for Refugees; the Pan American Health Organization; the United Nations Children’s Fund; the United Nations Development Programme; the United Nations Educational, Scientific and Cultural Organization; the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women); the United Nations Environment Programme; the United Nations Human Settlements Programme; the United Nations Industrial Development Organization; the United Nations Office for Project Services; the United Nations Office on Drugs and Crime (including the United

8. Many organizations reported data according to the template provided. Some were unable to report at the level of granularity of the categories and therefore submitted data at the subtotal level. For this reason, the aggregated system-wide data cannot be reported by individual compensation element, as the amounts by category do not capture all common system members. The table below shows aggregated compensation costs for 2022 for those entities that submitted data.

**Aggregated compensation costs for United Nations common system entities that submitted data on locally recruited staff, staff in the Professional and higher categories and staff in the Field Service category, 2022**

(United States dollars)

<i>Categories of compensation</i>	<i>Costs</i>
Salary and allowances	11 032 863 827
Benefits	1 112 788 151
Organizations' share of pension contributions	1 866 709 067
<b>Total</b>	<b>14 012 361 045</b>

#### IV. Actions to be taken by the General Assembly

9. The Secretary-General invites the General Assembly to take note of the information provided.

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Nations Interregional Crime and Justice Research Institute); the United Nations Population Fund; the United Nations Relief and Works Agency for Palestine Refugees in the Near East; the United Nations Secretariat; the Universal Postal Union; the World Food Programme; the World Health Organization; the World Intellectual Property Organization; the World Meteorological Organization; and the World Tourism Organization.