



# General Assembly

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Item 139 of the preliminary list\*

## Proposed programme budget for 2025

### Proposed programme budget for 2025

#### Part X

#### Jointly financed administrative activities and special expenses

#### Section 32

#### Special expenses

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\* [A/79/50](#).

\*\* In keeping with paragraph 10 of General Assembly resolution [77/267](#), the part consisting of the post and non-post requirements (part III) is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly.



## Proposed post and non-post resource requirements for 2025

### Overview

- 32.1 Under section 32, Special expenses, resources are provided to cover specific expenditure requirements for: (a) contributions to after-service health insurance; (b) compensatory payments; (c) general insurance charges; (d) bank charges; and (e) pension payments to former Secretaries-General. The proposed regular budget resources for 2025, including the breakdown of resource changes, as applicable, are reflected in table 32.1.

Table 32.1

#### Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Posts	13.0	—	—	—	—	—	—	—
Other staff costs	80 258.7	84 702.8	—	—	—	—	—	84 702.8
Non-staff compensation	448.9	442.8	—	—	—	—	—	442.8
Consultants	48.8	206.2	—	—	(58.8)	(58.8)	(28.5)	147.4
Contractual services	5.9	8.3	—	—	—	—	—	8.3
General operating expenses	3 863.4	3 966.7	—	—	58.8	58.8	1.5	4 025.5
Other	(562.3)	—	—	—	—	—	—	—
<b>Total</b>	<b>84 076.3</b>	<b>89 326.8</b>	—	—	—	—	—	<b>89 326.8</b>

- 32.2 Additional details on the distribution of the proposed resources for 2025 are reflected in tables 32.2 and 32.3 and figure 32.I.

- 32.3 As reflected in table 32.2 (1), the overall resources proposed for 2025 amount to \$89,326,800, before recosting, reflecting no change compared with the approved budget for 2024. Cost-neutral resource changes result from other changes. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

Table 32.2

#### Overall: evolution of financial resources by source of funding and component

(Thousands of United States dollars)

##### (1) Regular budget

Component	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
A. Contributions to after-service health insurance	78 573.8	83 056.5	—	—	(58.8)	(58.8)	(0.1)	82 997.7
B. Compensatory payments	1 782.7	1 852.5	—	—	—	—	—	1 852.5
C. General insurance	3 670.1	3 722.6	—	—	113.2	113.2	3.0	3 835.8
D. Bank charges	(399.5)	252.4	—	—	(54.4)	(54.4)	(21.6)	198.0

**Section 32      Special expenses**

Component	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
E. Pension payments to former Secretaries-General	449.2	442.8	—	—	—	—	—	442.8
<b>Subtotal, 1</b>	<b>84 076.3</b>	<b>89 326.8</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>89 326.8</b>

(2) *Other assessed*

Component	2023 expenditure	2024 estimate	Change	Percentage	2025 estimate
A. Contributions to after-service health insurance	11 801.3	12 855.2	477.0	3.7	13 332.2
<b>Subtotal, 2</b>	<b>11 801.3</b>	<b>12 855.2</b>	<b>477.0</b>	<b>3.7</b>	<b>13 332.2</b>

(3) *Extrabudgetary*

Component	2023 expenditure	2024 estimate	Change	Percentage	2025 estimate
A. Contributions to after-service health insurance	6 290.0	6 855.0	155.0	2.3	7 010.0
<b>Subtotal, 3</b>	<b>6 290.0</b>	<b>6 855.0</b>	<b>155.0</b>	<b>2.3</b>	<b>7 010.0</b>
<b>Total</b>	<b>102 167.6</b>	<b>109 037.0</b>	<b>632.0</b>	<b>0.6</b>	<b>109 669.0</b>

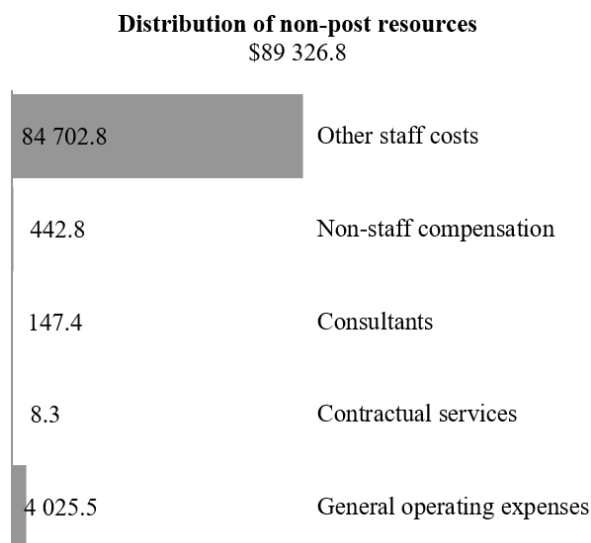
Table 32.3

**Overall: evolution of financial resources**

(Thousands of United States dollars)

	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post	84 076.3	89 326.8	—	—	—	—	—	89 326.8
Total	84 076.3	89 326.8	—	—	—	—	—	89 326.8

Figure 32.I  
**Distribution of proposed resources for 2025 (before recosting)**  
 (Thousands of United States dollars)



## Explanation of variances by factor and component

### Overall resource changes

#### Other changes

32.4 As reflected in table 32.2 (1), cost-neutral changes are proposed as follows:

- (a) **Contributions to after-service health insurance.** The decrease of \$58,800 under consultants takes into account the estimated consultancy requirements for 2025. The provision of \$147,400 for consultants would cover specialized consultancy services for the retiree drug subsidy programme and other after-service health insurance programme studies;
- (b) **General insurance.** The increase of \$113,200 relates to the estimated increase in the general liability insurance premium, attributable to the anticipated inclusion of the United Nations Development Corporation Building 2 (DC2) upon finalization of the lease agreement in 2024. In previous years, the United Nations Secretariat was self-insured and maintained a line of credit with a financial institution that gives access to funding should there be an incident that warrants a claim. With the upcoming renewal of the lease, it is expected that the terms of the new agreement would henceforth require that DC2 be covered by the general liability insurance policy;
- (c) **Bank charges.** The decrease of \$54,400 reflects actual expenditure experience. The provision of \$198,000 for 2025 is based on the average expenditure experience for 2022 and 2023, which amounted to \$197,900, and does not take into account gains on exchange rate, which is specific to a budget period.

### Other assessed and extrabudgetary resources

- 32.5 As reflected in table 32.2 (2), other assessed resources amount to \$13,332,200. The resources would complement regular budget resources and provide for the requirements indicated in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2024 to 30 June 2025 ([A/78/746](#)).
- 32.6 As reflected in table 32.2 (3), the estimated extrabudgetary resources for contributions to after-service health insurance are estimated at \$7,010,000.

### A. Contributions to after-service health insurance

- 32.7 The after-service health insurance programme extends health-care benefits under the United Nations insurance schemes to eligible retirees and their eligible dependants. Coverage is provided on a shared-contribution basis in accordance with a decision taken by the General Assembly at its twenty-first session. Coverage is also provided to staff members whose appointments are terminated as a result of disability. In all cases, coverage is available only to those who are eligible to receive a periodic benefit from the United Nations Joint Staff Pension Fund or under the rules governing compensation for service-incurred death, injury or illness. In accordance with Assembly resolution [38/235](#), the maximum cost-sharing ratio is 2 to 1 between the Organization and the participant.
- 32.8 By its resolution [40/258 A](#), the General Assembly decided to extend after-service health insurance coverage to former locally recruited staff who had participated in the medical expense assistance plan under appendix E to the Staff Rules of the United Nations.
- 32.9 By its resolution [61/264](#), the General Assembly approved changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007. Under the terms of that resolution, following retirement, staff members are eligible for cost-sharing of after-service coverage if they have participated in a United Nations-system contributory health insurance plan for a minimum of 10 years at the time of retirement. Staff members recruited before 1 July 2007 who have participated in a United Nations contributory plan for at least 5 years are also eligible, provided that they pay the full premium for the period for which their participation falls short of the 10-year requirement for cost-shared participation.
- 32.10 The General Assembly, in its resolution [64/241](#), requested the Secretary-General to submit to it at its sixty-seventh session a report on managing after-service health insurance liabilities, bearing in mind that the pay-as-you-go principle was one of the viable options. The Assembly also requested the Secretary-General to continue to validate the accrued liabilities with the figures audited by the Board of Auditors and to include that information and the outcome of the validation in the requested report. The report of the Secretary-General on managing after-service health insurance liabilities ([A/68/353](#)) was submitted to the Assembly at its sixty-eighth session. The Assembly, in its resolution [68/244](#), endorsed the recommendation of the Advisory Committee on Administrative and Budgetary Questions on the continuation of the pay-as-you-go approach to the funding of the after-service health insurance liabilities. It also requested the Secretary-General to examine the option of broadening the mandate of the United Nations Joint Staff Pension Fund, to include the cost-effective, efficient and sustainable administration of after-service health insurance benefits, taking into account the advantages and disadvantages of that option, including its financial and legal implications, and to report thereon at the seventieth session of the Assembly, as well as to undertake a survey of current health-care plans for active and retired staff within the United Nations system, to explore options to increase efficiency and contain costs and to report thereon at its seventieth session. In his report on managing after-service health insurance ([A/73/662](#)), informed in large part by the work of the inter-agency Working Group on After-Service Health Insurance, the Secretary-General continued to apprise the Assembly of the work undertaken in response to its request. In its resolution on managing after-service health insurance (resolution [73/279 B](#)), the Assembly endorsed the recommendations contained in the report of the Advisory Committee ([A/73/792](#)), including that the Secretary-General further explore options for the improvement of efficiency and the containment of costs, including

liabilities associated with current and future staff, with a view to reducing the Organization's expenditure on health insurance plans and its after-service health insurance obligations.

- 32.11 The report of the Secretary-General on managing after-service health insurance liabilities ([A/76/373](#)) was submitted to the General Assembly at its seventy-sixth session. In the report, the Secretary-General responded to the Assembly's request and set out a comprehensive proposal on after-service health insurance funding.
- 32.12 The proposed regular budget resources for 2025 amount to \$82,997,700 and reflect a decrease of \$58,800 compared with the approved budget for 2024. The proposed change is explained in paragraph 32.4 above. Additional details on the distribution of the proposed resources for 2025 are reflected in table 32.4 and figure 32.II.

Table 32.4

**Contributions to after-service health insurance: evolution of financial resources**

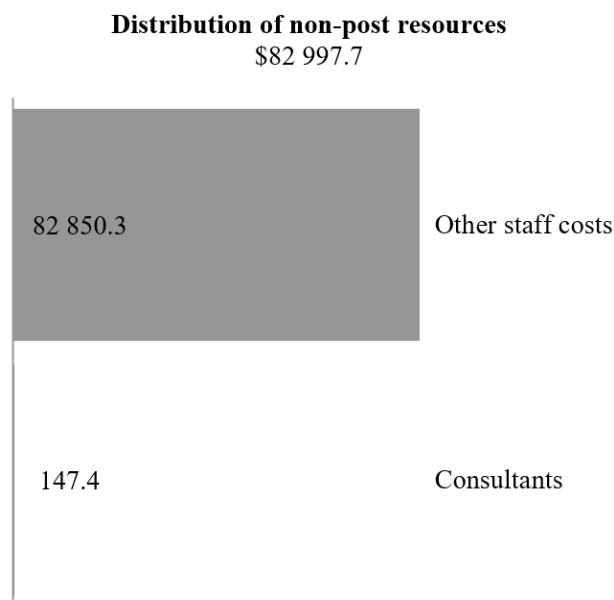
(Thousands of United States dollars)

	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post	78 573.8	83 056.5	—	—	(58.8)	(58.8)	(0.1)	82 997.7
Total	78 573.8	83 056.5	—	—	(58.8)	(58.8)	(0.1)	82 997.7

Figure 32.II

**Contributions to after-service health insurance: distribution of proposed resources for 2025 (before recosting)**

(Thousands of United States dollars)



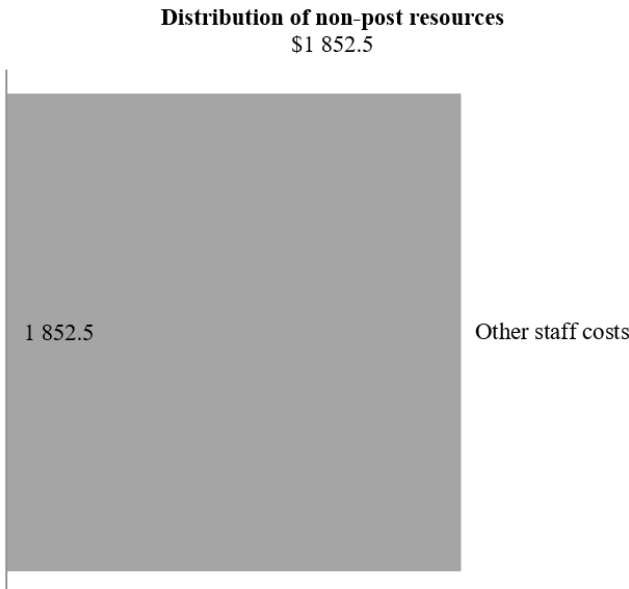
B. Compensatory payments

- 32.13 The requirements under compensatory payments provide for compensation to members of commissions, committees or similar United Nations bodies in the event of death, injury or illness attributable to service with the United Nations. The responsibilities of the United Nations in this area, as well as the rules governing compensatory payments, are detailed in Secretary-General’s bulletin [ST/SGB/103/Rev.1](#).
- 32.14 Compensation is also provided to staff members or their dependants in the event of death, injury or illness attributable to the performance by the staff member of official duties on behalf of the United Nations. The compensation is governed by the specific rules under appendix D to the Staff Regulations and Rules of the United Nations ([ST/SGB/2018/1](#)).
- 32.15 The costs incurred on both those accounts may include monthly survivor benefits for life, monthly disability benefits for life, lump-sum indemnities for permanent disabilities, funeral expenses, sick leave credit and medical expenses.
- 32.16 The proposed regular budget resources for 2025 amount to \$1,852,500 and reflect no change compared with the approved budget for 2024. Additional details on the distribution of proposed resources for 2025 are reflected in table 32.5 and figure 32.III.

Table 32.5  
**Compensatory payments: evolution of financial resources**  
(Thousands of United States dollars)

	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post	1 782.7	1 852.5	—	—	—	—	—	1 852.5
Total	1 782.7	1 852.5	—	—	—	—	—	1 852.5

Figure 32.III  
**Compensatory payments: distribution of proposed resources for 2025 (before recosting)**  
(Thousands of United States dollars)



## C. General insurance

- 32.17 The provisions under general insurance relate mainly to insurance on the buildings and property at Headquarters, as well as in Addis Ababa (Economic Commission for Africa), Santiago (Economic Commission for Latin America and the Caribbean) and Beirut (Economic and Social Commission for Western Asia). The United Nations Offices at Geneva, Vienna and Nairobi, as well as the Economic and Social Commission for Asia and the Pacific in Bangkok, separately maintain property and liability coverage for their offices locally. General insurance also covers automobile liability insurance at Headquarters, liability insurance for aircraft used for travel by the Secretary-General but not owned by the United Nations, and insurance for other air travel of staff. In addition, in accordance with General Assembly resolution 41/210, the United Nations has established a self-insurance plan for general liability risk in respect of acts occurring in the Headquarters district in New York. The provisions also cover a stand-alone insurance policy for acts of terrorism, which, following the events of 11 September 2001, was established effective 2003 as a result of limitations in the scope of insurance coverage for risks, such as acts of terrorism that would normally have been covered under the general policies.
- 32.18 The outreach initiatives continued to encourage additional markets to bid for coverage of risks to the United Nations. Some limitations in the scope of insurance coverage, however, continue to be prevalent. Two such examples are the flood coverage restrictions introduced in the wake of storm Sandy in New York and the continued requirement for specific insurance for acts of terrorism that were covered under the general policies before the events of 11 September 2001. Actual premiums will be driven by the United Nations claims experience for previous years, and by the general state of insurance markets at the time of the renewal of the policy. The damages sustained by the Economic and Social Commission for Western Asia (currently estimated at \$6 million) to its building and the contents thereof as a result of the explosion in Beirut on 4 August 2020 and other property losses continue to have an impact on the property insurance renewal premium. In addition to loss history, insurance premiums are also affected by market conditions and capacity, that is, the number of underwriters in the marketplace willing to insure the risk at the time of renewal, inflation and reinsurance costs. The insurance marketplace is constantly evolving on the basis of global economic conditions, natural and human-made disasters or regulatory requirements, and insurers' perception of specific risks relating to the United Nations.
- 32.19 The proposed regular budget resources for 2025 amount to \$3,835,800 and reflect an increase of \$113,200 compared with the approved budget for 2024. The proposed change is explained in paragraph 32.4 above. Additional details on the distribution of the proposed resources for 2025 are reflected in table 32.6 and figure 32.IV.

Table 32.6

### General insurance: evolution of financial resources

(Thousands of United States dollars)

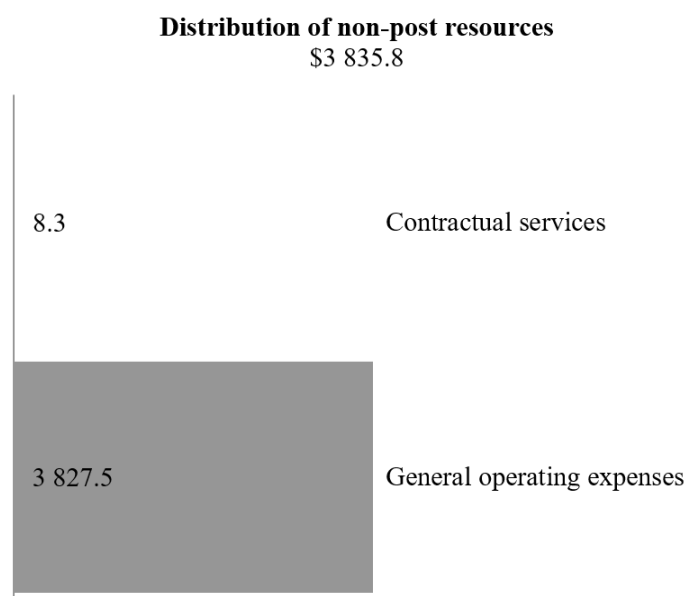
	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post	3 670.1	3 722.6	–	–	113.2	113.2	3.0	3 835.8
Total	3 670.1	3 722.6	–	–	113.2	113.2	3.0	3 835.8



Figure 32.IV

**General insurance: distribution of proposed resources for 2025 (before recosting)**

(Thousands of United States dollars)

**D. Bank charges**

- 32.20 The bank charges include fees for account maintenance, electronic fund transfers and other banking services used by the United Nations.
- 32.21 The proposed regular budget resources for 2025 amount to \$198,000 and reflect a decrease of \$54,400 compared with the approved budget for 2024. The proposed change is explained in paragraph 32.4 above. Additional details on the distribution of the proposed resources for 2025 are reflected in table 32.7 and figure 32.V.

Table 32.7

**Bank charges: evolution of financial resources**

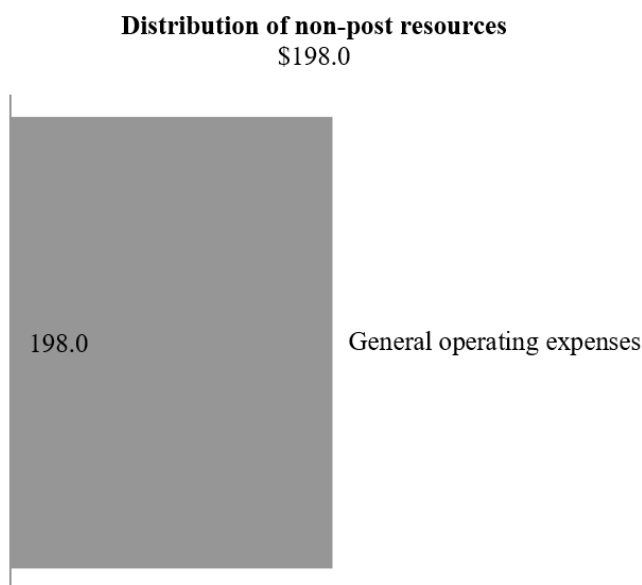
(Thousands of United States dollars)

	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post	(399.5)	252.4	—	—	(54.4)	(54.4)	(21.6)	198.0
Total	(399.5)	252.4	—	—	(54.4)	(54.4)	(21.6)	198.0

Figure 32.V

**Bank charges: distribution of proposed resources for 2025 (before recosting)**

(Thousands of United States dollars)



## E. Pension payments to former Secretaries-General

- 32.22 This component covers the retirement allowances for a former Secretary-General and for the widows of two former Secretaries-General at the half rate on the basis of the maximum retirement benefit payable as from 1 February 2024.
- 32.23 The proposed regular budget resources for 2025 amount to \$442,800 and reflect no change compared with the approved budget for 2024. Additional details on the distribution of the proposed resources for 2025 are reflected in table 32.8 and figure 32.VI.

Table 32.8

**Pension payments to former Secretaries-General: evolution of financial resources**

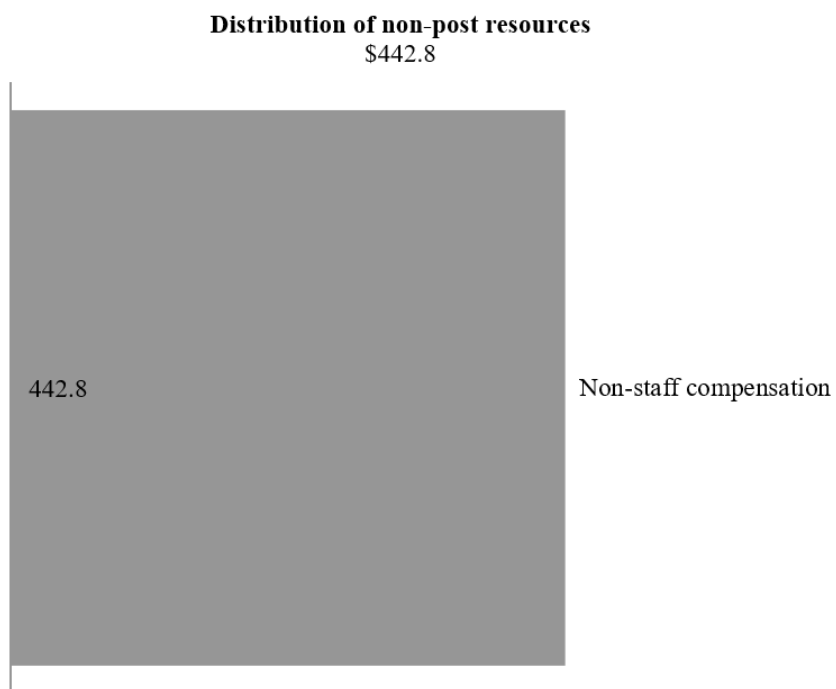
(Thousands of United States dollars)

	2023 expenditure	2024 approved	Changes					2025 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Non-post								
Non-staff compensation	449.2	442.8	—	—	—	—	—	442.8
Total	449.2	442.8	—	—	—	—	—	442.8

Figure 32.VI

**Pension payments to former Secretaries-General: distribution of proposed resources for 2025 (before recosting)**

(Thousands of United States dollars)



## Annex I

# Monthly expenditure for contributions to after-service health insurance by funding source, 2019–2023 and January–March 2024<sup>a</sup>

(United States dollars)

<i>Month</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>	<i>Number of participants as at 31 December</i>
January 2019	7 026 845	–	–	7 026 845	
February 2019	7 541 289	–	–	7 541 289	
March 2019	8 184 999	–	–	8 184 999	
April 2019	7 251 908	–	–	7 251 908	
May 2019	6 451 516	–	–	6 451 516	
June 2019	4 283 588	2 809 748	–	7 093 336	
July 2019	1 202 922	–	–	1 202 922	
August 2019	4 956 698	2 462 300	–	7 418 998	
September 2019	1 443 646	1 846 581	2 836 901	6 127 128	
October 2019	4 783 350	851 777	1 439 124	7 074 251	
November 2019	16 447 384	–	–	16 447 384	
December 2019	(3 511 401)	1 645 138	877 407	(988 856)	
<b>Total, 2019</b>	<b>66 062 744</b>	<b>9 615 544</b>	<b>5 153 432</b>	<b>80 831 720</b>	<b>10 730</b>
January 2020	7 498 676	–	–	7 498 676	
February 2020	7 044 854	–	–	7 044 854	
March 2020	7 217 062	–	–	7 217 062	
April 2020	2 464 176	2 665 180	1 421 429	6 550 785	
May 2020	5 931 579	1 945 943	1 037 836	8 915 358	
June 2020	7 129 989	1 034 849	551 919	8 716 757	
July 2020	6 198 848	1 007 753	537 468	7 744 070	
August 2020	6 310 941	989 777	527 881	7 828 598	
September 2020	5 974 591	963 539	513 887	7 452 018	
October 2020	6 126 249	996 460	531 445	7 654 154	
November 2020	6 531 423	976 026	520 547	8 027 996	
December 2020	6 378 101	983 085	524 312	7 885 498	
<b>Total, 2020</b>	<b>74 806 489</b>	<b>11 562 612</b>	<b>6 166 726</b>	<b>92 535 826</b>	<b>10 735</b>
January 2021	6 149 046	942 311	501 133	7 592 491	
February 2021	7 772 987	4 223	–	7 777 210	
March 2021	4 492 454	1 904 924	1 007 072	7 404 450	
April 2021	8 234 888	16 025	–	8 250 913	
May 2021	6 488 254	972 695	508 732	7 969 681	
June 2021	4 626 334	2 021 515	1 059 408	7 707 257	
July 2021	6 362 594	966 956	514 987	7 844 537	
August 2021	6 177 574	946 557	504 474	7 628 604	
September 2021	6 344 997	971 707	515 529	7 832 232	

<i>Month</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>	<i>Number of participants as at 31 December</i>
October 2021	6 566 579	962 453	506 751	8 035 782	
November 2021	7 536 659	10 542	–	7 547 201	
December 2021	5 112 240	2 008 209	1 085 641	8 206 091	
<b>Total, 2021</b>	<b>75 864 607</b>	<b>11 728 117</b>	<b>6 203 726</b>	<b>93 796 450</b>	<b>11 010</b>
January 2022	6 843 746	979 383	522 337	8 345 466	
February 2022	5 847 898	926 390	494 075	7 268 363	
March 2022	6 080 929	979 568	522 436	7 582 933	
April 2022	7 074 064	962 958	513 577	8 550 599	
May 2022	8 454 773	–	–	8 454 773	
June 2022	4 683 053	1 933 981	1 027 360	7 644 394	
July 2022	6 026 659	963 063	513 633	7 503 355	
August 2022	6 177 176	999 190	521 712	7 698 078	
September 2022	6 235 365	950 930	507 162	7 693 457	
October 2022	5 051 827	964 209	–	6 016 036	
November 2022	7 145 580	967 563	514 080	8 627 223	
December 2022	6 766 687	957 731	1 026 824	8 751 242	
<b>Total, 2022</b>	<b>76 387 757</b>	<b>11 584 966</b>	<b>6 163 196</b>	<b>94 135 919</b>	<b>11 229</b>
January 2023	7 084 809	989 614	527 794	8 602 217	
February 2023	7 460 755	–	–	7 460 755	
March 2023	6 846 683	1 892 148	1 009 146	9 747 977	
April 2023	6 164 893	974 106	519 523	7 658 522	
May 2023	6 099 554	985 414	525 554	7 610 522	
June 2023	6 283 873	1 003 531	522 282	7 809 686	
July 2023	6 405 283	1 023 351	545 787	7 974 421	
August 2023	6 452 526	1 018 090	542 981	8 013 597	
September 2023	6 557 795	1 033 645	551 277	8 142 717	
October 2023	7 106 754	1 004 962	535 980	8 647 696	
November 2023	4 609 144	854 756	455 870	5 919 770	
December 2023	7 405 071	1 021 729 <sup>b</sup>	553 777	8 980 577	
<b>Total, 2023</b>	<b>78 477 141</b>	<b>11 801 346</b>	<b>6 289 971</b>	<b>96 568 458</b>	<b>12 888<sup>c</sup></b>
January 2024	7 125 433	1 035 368	551 138	8 711 939	
February 2024	8 460 120	(8 156)	–	8 451 965	
March 2024	7 539 988	2 160 389	1 146 899	10 847 276	
<b>Total, 2024</b>	<b>23 125 542</b>	<b>3 187 601</b>	<b>1 698 037.00</b>	<b>28 011 180</b>	

<sup>a</sup> Monthly expenditure for after-service health insurance is charged on a pay-as-you-go basis to the regular budget and adjusted periodically at Headquarters on the basis of the actual expenditure for the corresponding months, with approximately 15 per cent apportioned to peacekeeping operations and 8 per cent to extrabudgetary resources.

<sup>b</sup> December 2023 expenditure includes year-end adjustments.

<sup>c</sup> Includes Medical Insurance Plan after-service health insurance participants who are now included in Umoja, starting in 2023.

## Annex II

### Property insurance claims paid, 2020–2024

(United States dollars)

<i>Year</i>	<i>Entity</i>	<i>Total claim paid</i>
2020	ESCWA – Beirut	5 163 622 <sup>a</sup>
2020	United Nations Headquarters – Office of Information and Communications Technology	545 781
2020	MONUSCO	421 274
2021	UNICEF – South Sudan	73 544
2022	MONUSCO	449 751
2023	–	–

*Abbreviations:* ESCWA, Economic and Social Commission for Western Asia; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; UNICEF, United Nations Children’s Fund.

<sup>a</sup> Pending final settlement.