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United Nations Children's Fund
Executive Board
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Item 12 of the provisional agenda*

Annex to the UNICEF integrated budget, 2026–2029

Summary

This document, containing appendices A to L, presents the annex to the UNICEF integrated budget, 2026–2029 (E/ICEF/2025/AB/L.6) and should be considered as part of that document.

* E/ICEF/2025/27.

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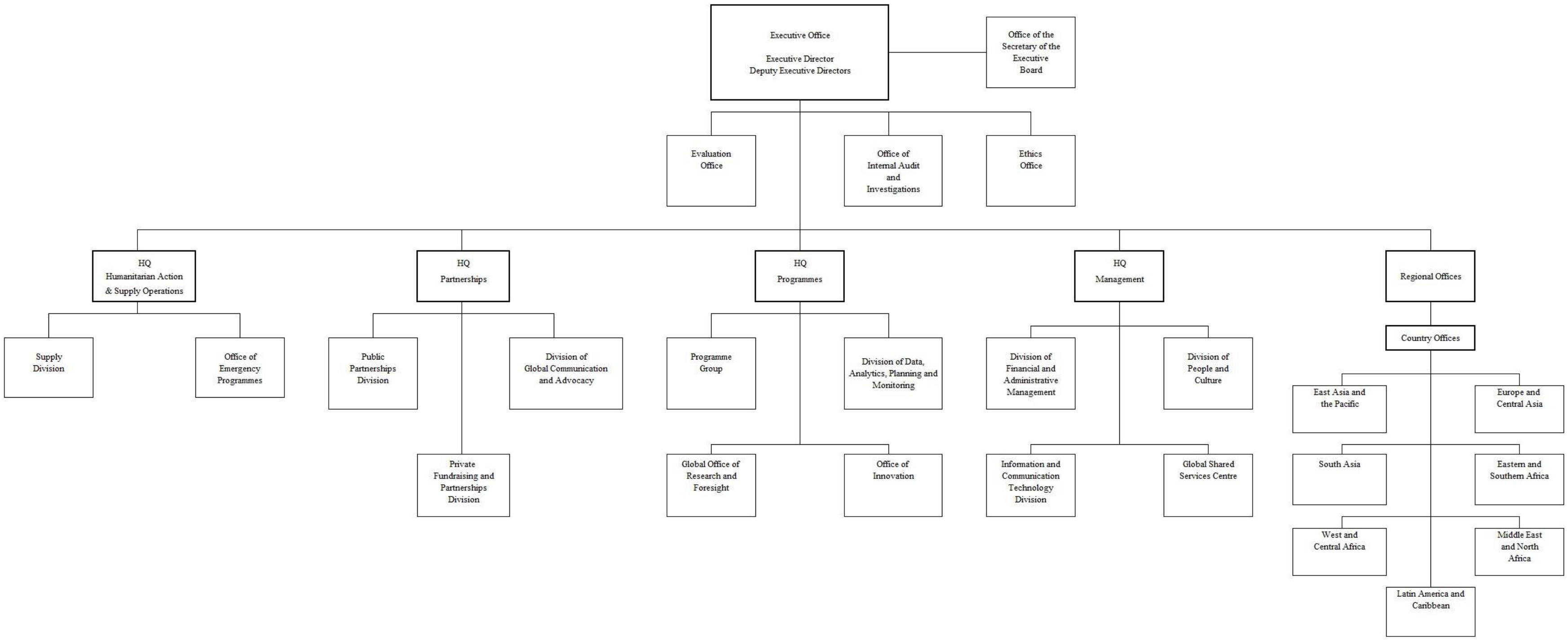
Appendix A

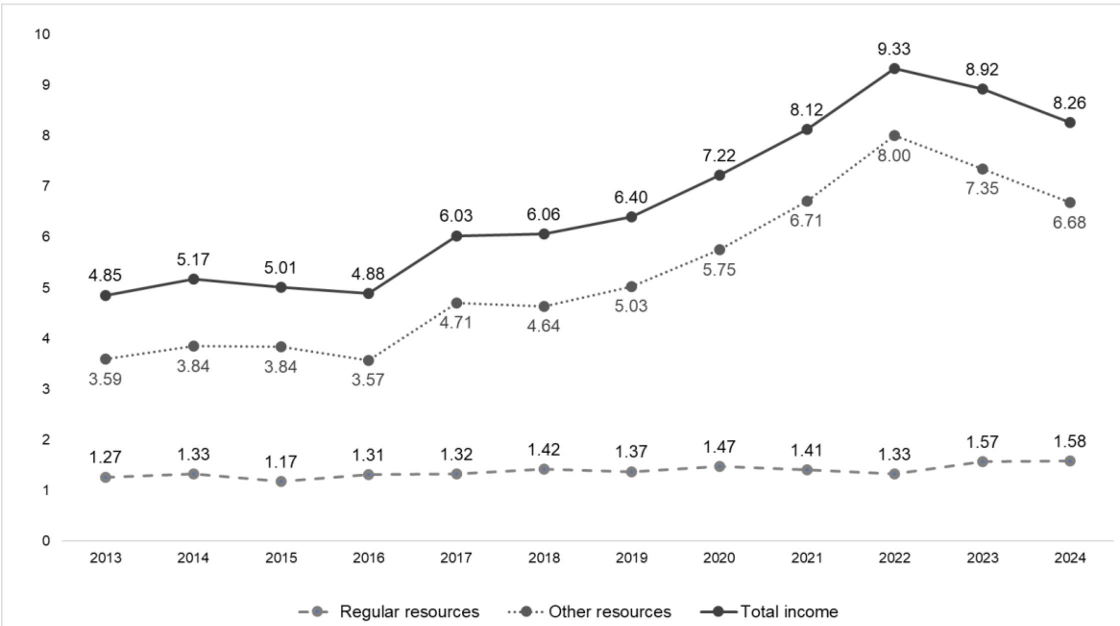
Organizational structure of UNICEF, 2026–2029



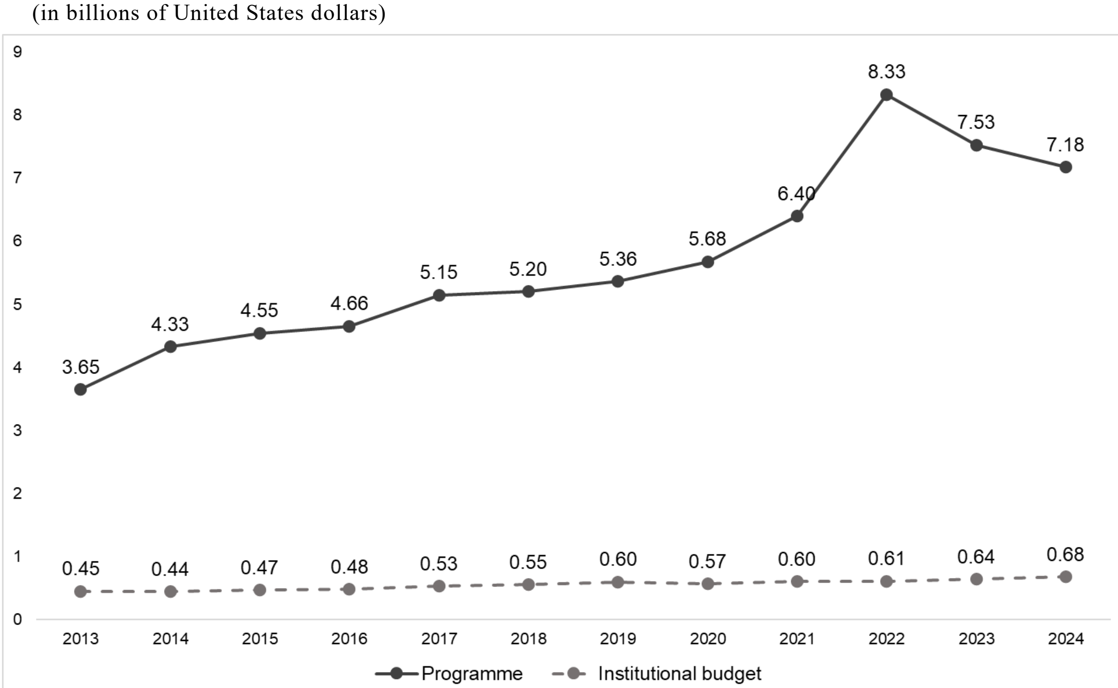
Note: UNICEF is consolidating headquarters (HQ) and regional office technical assistance functions into centres of excellence across four time zones to provide high-quality, timely and demand-driven support to country and regional offices. Once established, these centres and other changes to the organizational structure as part of the Future Focus Initiative will be reflected in future organization charts.

Appendix B
Actual income and expenditure, 2013–2024

Actual income, 2013–2024
(in billions of United States dollars)



Actual expenditure, 2013–2024
(in billions of United States dollars)



Appendix C

Comparison of plan and actual/estimated resource plan, 2022–2025

(in millions of United States dollars)

Comparison to the original integrated resource plan presented to the Executive Board in September 2021

	Approved 2022–2025(E/ICEF/2021/AB/L.6)							*Actual/estimate 2022–2025*						
	Regular resources		*Other resources*		*Total resources*		*Trust funds*	*Regular resources*		*Other resources*		*Total resources*		*Trust funds*
			Programmes	*Cost recovery*						*Programmes*	*Cost recovery*			
	$m	*%*	*$m*	*$m*	*$m*	*%*	*$m*	*$m*	*%*	*$m*	*$m*	*$m*	*%*	*$m*
1. Resources available														
Opening balance	375.5	-	1 939.6	-	2 315.1	-	1 179.4	523.2	-	3 093.3	-	3 616.6	-	4 721.8
Income														
Contributions	5 610.0	-	20 044.0	-	25 654.0	-	-	4 715.2	-	27 420.3	-	32 135.5	-	-
Other income and reimbursements	294.0	-	-	-	294.0	-	-	1 107.8	-	-	-	1 107.8	-	-
Total income	5 904.0	-	20 044.0	-	25 948.0	-	-	5 823.0	-	27 420.3	-	33 243.2	-	-
Tax reimbursement adjustment	(83.7)	-	-	-	(83.7)	-	-	(94.1)	-	-	-	(94.1)	-	-
Transfer to Working Capital Fund	(60.0)	-	-	-	(60.0)	-	-	(93.0)	-	-	-	(93.0)	-	-
Transfer to Dynamo Fund	-	-	-	-	-	-	-	(118.7)	-	-	-	(118.7)	-	-
Transfer to after service staff liabilities	-	-	-	-	-	-	-	(50.0)	-	-	-	(50.0)	-	-
Trust fund receipts	-	-	-	-	-	-	8 427.4	-	-	-	-	-	-	8 006.0
Total available	**6 135.8**	-	**21 983.6**	-	**28 119.5**	-	**9 606.8**	**5 990.4**	-	**30 513.6**	-	**36 503.9**	-	**12 727.8**

	Approved 2022–2025(E/ICEF/2021/AB/L.6)							Actual/estimate 2022–2025						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
			Programmes	Cost recovery						Programmes	Cost recovery			
	$m	*%*	*$m*	*$m*	*$m*	*%*	*$m*	*$m*	*%*	*$m*	*$m*	*$m*	*%*	*$m*
2. Use of resources														
A. Development														
A.1 Programmes	3 809.2	65.7	19 449.4	-	23 258.6	86.3	8 427.4	3 931.6	73.1	25 364.2	-	29 295.8	89.1	11 280.0
Country programmes	3 574.2	61.7	18 002.7	-	21 576.9	80.1	-	3 637.9	67.7	23 881.1	-	27 519.0	83.7	-
Global programme	235.0	4.1	1 446.7	-	1 681.7	6.2	-	293.7	5.5	1 483.1	-	1 776.8	5.4	-
A.2 Development effectiveness	721.9	12.5	50.6	-	772.5	2.9	-	598.2	11.1	130.8	73.3	802.3	2.4	-
Subtotal: Development	**4 531.1**	**78.2**	**19 500.0**	**-**	**24 031.1**	**89.2**	**8 427.4**	**4 529.9**	**84.3**	**25 495.0**	**73.3**	**30 098.1**	**91.6**	**11 280.0**
B. United Nations development coordination	40.1	0.7	-	-	40.1	0.1	-	39.0	0.7	4.1	-	43.1	0.1	-
C. Management	515.1	8.9	3.9	1 199.0	1 717.9	6.4	-	117.9	2.2	10.1	1 427.6	1 555.6	4.7	-
D. Independent oversight and assurance	18.3	0.3	0.8	73.6	92.7	0.3	-	10.2	0.2	0.2	87.6	97.7	0.3	-
E. Special purpose														
E.1 Capital investments	22.6	0.4	-	92.4	115.0	0.4	-	23.0	0.4	-	92.8	115.9	0.4	-
E.2 Private fundraising and partnerships, direct/investment costs	668.2	11.5	276.5	-	944.7	3.5	-	656.1	12.2	297.4	-	953.5	2.9	-
Subtotal: Special purpose	**690.9**	**11.9**	**276.5**	**92.4**	**1 059.7**	**3.9**	**-**	**679.1**	**12.6**	**297.4**	**92.8**	**1 069.4**	**3.3**	**-**

	Approved 2022–2025(E/ICEF/2021/AB/L.6)							*Actual/estimate 2022–2025*						
	Regular resources		*Other resources*		*Total resources*		*Trust funds*	*Regular resources*		*Other resources*		*Total resources*		*Trust funds*
			Programmes	*Cost recovery*						*Programmes*	*Cost recovery*			
	$m	*%*	*$m*	*$m*	*$m*	*%*	*$m*	*$m*	*%*	*$m*	*$m*	*$m*	*%*	*$m*
Total institutional budget (A.2 + B + C+ D + E.1)	**1 317.9**	**22.7**	**55.3**	**1 365.0**	**2 738.2**	**10.2**	**-**	**788.4**	**14.7**	**145.2**	**1 681.3**	**2 614.8**	**8.0**	**-**
Integrated budget (A + B + C + D + E)	**5 795.4**	**100.0**	**19 781.2**	**1 365.0**	**26 941.6**	**100.0**	**8 427.4**	**5 376.2**	**100.0**	**25 806.7**	**1 681.3**	**32 864.2**	**100.0**	**11 280.0**
3. New amounts from/(to) other funds											**(56.0)**	**(56.0)**		
4. Closing balance of resources	**340.4**		**837.5**		**1 177.9**		**1 179.4**	**614.2**		**2 969.5**		**3 583.7**		**1 447.8**

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

Comparison to the midterm review of the integrated resource plan presented to the Executive Board in June 2024

	Revised 2022–2025(E/ICEF/2024/AB/L.5)							Actual/estimate 2022–2025						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
			Programmes	Cost recovery						Programmes	Cost recovery			
	$m	%	$m	$m	$m	%	$m	$m	%	$m	$m	$m	%	$m
1. Resources available														
Opening balance	523.2	-	3 093.3	-	3 616.6	-	4 721.8	523.2	-	3 093.3	-	3 616.6	-	4 721.8
Income														
Contributions	4 984.0	-	29 864.3	-	34 848.3	-	-	4 715.2	-	27 420.3	-	32 135.5	-	-
Other income and reimbursements	791.6	-	-	-	791.6	-	-	1 107.8	-	-	-	1 107.8	-	-
Total income	5 775.7	-	29 864.3	-	35 640.0	-	-	5 823.0	-	27 420.3	-	33 243.2	-	-
Tax reimbursement adjustment	(87.4)	-	-	-	(87.4)	-	-	(94.1)	-	-	-	(94.1)	-	-
Transfer to Working Capital Fund	(80.0)	-	-	-	(80.0)	-	-	(93.0)	-	-	-	(93.0)	-	-
Transfer to Dynamo Fund	(118.7)	-	-	-	(118.7)	-	-	(118.7)	-	-	-	(118.7)	-	-
Transfer to after service staff liabilities	(80.0)	-	-	-	(80.0)	-	-	(50.0)	-	-	-	(50.0)	-	-
Trust fund receipts	-	-	-	-	-	-	8 505.9	-	-	-	-	-	-	8 006.0
Total available	**5 932.8**	-	**32 957.6**	-	**38 890.5**	-	**13 227.8**	**5 990.4**	-	**30 513.6**	-	**36 503.9**	-	**12 727.8**
2. Use of resources														
A. Development														
A.1 Programmes	4 040.2	72.7	27 873.5	-	31 913.6	89.6	11 426.7	3 931.6	73.1	25 364.2	-	29 295.8	89.1	11 280.0
Country programmes	3 775.2	68.0	26 426.8	-	30 202.0	84.8	-	3 637.9	67.7	23 881.1	-	27 519.0	83.7	-
Global programme	265.0	4.8	1 446.7	-	1 711.7	4.8	-	293.7	5.5	1 483.1	-	1 776.8	5.4	-
A.2 Development effectiveness	626.6	11.3	72.5	73.3	772.4	2.2	-	598.2	11.1	130.8	73.3	802.3	2.4	-

	Revised 2022–2025(E/ICEF/2024/AB/L.5)							*Actual/estimate 2022–2025*						
	Regular resources		*Other resources*		*Total resources*		*Trust funds*	*Regular resources*		*Other resources*		*Total resources*		*Trust funds*
			Programmes	*Cost recovery*						*Programmes*	*Cost recovery*			
	$m	*%*	*$m*	*$m*	*$m*	*%*	*$m*	*$m*	*%*	*$m*	*$m*	*$m*	*%*	*$m*
Subtotal: Development	**4 666.8**	**84.0**	**27 945.9**	**73.3**	**32 686.0**	**91.8**	**11 426.7**	**4 529.9**	**84.3**	**25 495.0**	**73.3**	**30 098.1**	**91.6**	**11 280.0**
B. United Nations development coordination	37.6	0.7	2.6	-	40.1	0.1	-	39.0	0.7	4.1	-	43.1	0.1	-
C. Management	109.5	2.0	10.6	1 598.0	1 718.1	4.8	-	117.9	2.2	10.1	1 427.6	1 555.7	4.7	-
D. Independent oversight and assurance	17.5	0.3	0.2	84.1	101.7	0.3	-	10.2	0.2	0.2	87.6	97.9	0.3	-
E. Special purpose														
E.1 Capital investments	86.9	1.6	-	43.1	130.0	0.4	-	23.0	0.4	-	92.8	115.9	0.4	-
E.2 Private fundraising and partnerships, direct/ investment costs	636.3	11.5	285.9	-	922.3	2.6	-	656.1	12.2	297.4	-	953.5	2.9	-
Subtotal: Special purpose	**723.3**	**13.0**	**285.9**	**43.1**	**1 052.3**	**3.0**	**-**	**679.1**	**12.6**	**297.4**	**92.8**	**1 069.4**	**3.3**	**-**
Total institutional budget (A.2 + B + C+ D + E.1)	**878.0**	**15.8**	**85.7**	**1 798.5**	**2 762.3**	**7.8**	**-**	**788.4**	**14.7**	**145.2**	**1 681.3**	**2 614.8**	**8.0**	**-**
Integrated budget (A + B + C + D + E)	**5 554.6**	**100.0**	**28 245.1**	**1 798.5**	**35 598.2**	**100.0**	**11 426.7**	**5 376.2**	**100.0**	**25 806.7**	**1 681.3**	**32 864.2**	**100.0**	**11 280.0**
3. New amounts from/(to) other funds				**(56.0)**			**(56.0)**				**(56.0)**	**(56.0)**		
4. Closing balance of resources	**378.3**		**2 858.0**		**3 236.2**		**1 801.0**	**614.2**		**2 969.5**		**3 583.7**		**1 447.8**

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

Appendix D

Institutional budget ratios, 2002–2025

(in millions of United States dollars)

	2002–2003		*2004–2005*		*2006–2007*		*2008–2009*		*2010–2011*		*2012–2013*		*2014–2017*		*2018–2021*		*2022–2025*	
	$	*%*	*$*	*%*	*$*	*%*	*$*	*%*	*$*	*%*	*$*	*%*	*$*	*%*	*$*	*%*	*$*	*%*
Institutional budget	568.8		682.2		739.0		892.5		982.5		913.4		1 927.3		2 321.1		2 614.8	
Funded from regular resources	466.1	82%	481.3	71%	468.3	63%	572.2	64%	597.8	61%	577.7	63%	764.6	40%	937.2	40%	788.4	30%
Funded from other resources and other recoveries	102.7	18%	200.9	29%	270.7	37%	320.3	36%	384.7	39%	335.7	37%	1 162.7	60%	1 383.9	60%	1 826.4	70%
Total regular resources	1 206.0		1 365.0		1 745.0		2 087.8		2 183.5		2 405.6		4 995.2		5 675.2		5 376.2	
Used for programmes	739.9	61%	883.7	65%	1 276.7	73%	1 515.6	73%	1 585.7	73%	1 827.9	76%	4 230.6	85%	4 738.0	83%	4 587.8	85%
Used for institutional budget	466.1	39%	481.3	35%	468.3	27%	572.2	27%	597.8	27%	577.7	24%	764.6	15%	937.2	17%	788.4	15%

Appendix E

Annual income: actuals, 2022–2024 and projections, 2025–2029

(in millions of United States dollars)

	Actual			*Plan*		*Plan*				
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Millions, increase/(decrease)	*$m*	*$m*	*$m*	*$m*		*$m*	*$m*	*$m*	*$m*	
Regular resources										
Governments	494	539	513	263	**1 809**	263	263	263	263	**1 052**
Private sector	709	733	725	740	**2 907**	755	770	786	801	**3 112**
Other revenue	123	299	346	340	**1 108**	293	259	238	195	**985**
Total – regular resources	**1 326**	**1 571**	**1 584**	**1 343**	**5 823**	**1 311**	**1 292**	**1 287**	**1 259**	**5 149**
Growth percentage	*(6)%*	*19%*	*1%*	*(15)%*		*(2)%*	*(1)%*	*0%*	*(2)%*	
Other resources (regular)										
Governments	2 078	2 160	1 756	1 107	**7 101**	1 107	1 107	1 107	1 107	**4 430**
Global Programme Partnerships	510	601	887	835	**2 833**	835	835	835	835	**3 342**
Private sector	846	859	826	864	**3 396**	903	943	986	1 030	**3 862**
Inter-organizational arrangements	729	775	652	872	**3 029**	872	872	872	872	**3 489**
Subtotal – other resources (regular)	**4 164**	**4 396**	**4 121**	**3 678**	**16 359**	**3 718**	**3 758**	**3 801**	**3 845**	**15 122**
Growth percentage	*12%*	*6%*	*(6)%*	*(11)%*		*1%*	*1%*	*1%*	*1%*	
Other resources (emergencies)										
Governments	2 213	2 197	2 042	1 269	**7 721**	991	991	991	991	**3 962**
Global Programme Partnerships	231	48	30	-	**309**	-	-	-	-	**-**
Private sector	1 110	476	295	299	**2 180**	299	299	299	299	**1 196**
Inter-organizational arrangements	284	233	191	145	**852**	145	145	145	145	**578**
Subtotal – other resources (emergencies)	**3 837**	**2 954**	**2 558**	**1 712**	**11 062**	**1 434**	**1 434**	**1 434**	**1 434**	**5 736**
Growth percentage	*29%*	*(23)%*	*(13)%*	*(33)%*		*(16)%*	*0%*	*0%*	*0%*	

	Actual			*Plan*		*Plan*				
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Millions, increase/(decrease)	*$m*	*$m*	*$m*	*$m*		*$m*	*$m*	*$m*	*$m*	
Total – other resources	**8 001**	**7 349**	**6 679**	**5 391**	**27 420**	**5 152**	**5 192**	**5 235**	**5 279**	**20 858**
Growth percentage	*19%*	*(8)%*	*(9)%*	*(19)%*		*(4)%*	*1%*	*1%*	*1%*	
Total income	**9 326**	**8 920**	**8 263**	**6 734**	**33 243**	**6 463**	**6 484**	**6 522**	**6 538**	**26 007**
Growth percentage	*15%*	*(4)%*	*(7)%*	*(19)%*		*(4)%*	*0%*	*1%*	*0%*	

Note: Due to rounding, the totals may differ slightly from the sum of the columns.

Appendix F

Annual expenditure actuals and projections, 2022–2029: regular resources

(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
1. Resources available										
Opening balance	523	655	796	892	523	614	580	535	460	614
Income										
Contributions	1 202	1 272	1 237	1 003	**4 715**	1 018	1 033	1 049	1 064	**4 164**
Other income	123	299	346	340	**1 108**	293	259	238	195	**985**
Total income	**1 326**	**1 571**	**1 584**	**1 343**	**5 823**	**1 311**	**1 292**	**1 287**	**1 259**	**5 149**
Tax reimbursement adjustment	*(18)*	*(29)*	*(26)*	*(21)*	***(94)***	*(21)*	*(21)*	*(21)*	*(21)*	***(84)***
Transfer to Working Capital Fund	*(20)*	*(20)*	*(33)*	*(20)*	***(93)***	-	-	-	-	**-**
Transfer to Dynamo Revolving Fund	*(20)*	*(39)*	*(30)*	*(30)*	***(119)***	*(30)*	-	-	-	***(30)***
Transfer to after-service staff liabilities	-	*(50)*	-	-	***(50)***	-	-	-	-	**-**
Total available	**1 790**	**2 088**	**2 291**	**2 164**	**5 990**	**1 874**	**1 851**	**1 801**	**1 698**	**5 649**
2. Use of resources										
A. Development										
A.1 Programmes	900	962	1 010	1 060	**3 932**	911	913	915	917	**3 656**
Country	*834*	*893*	*938*	*973*	***3 638***	*865*	*865*	*865*	*865*	***3 460***
Global and Regional	*66*	*69*	*72*	*87*	***294***	*46*	*48*	*50*	*52*	***196***
A.2 Development effectiveness	*78*	162	174	184	**598**	146	154	163	172	**634**
Subtotal	**978**	**1 124**	**1 184**	**1 244**	**4 530**	**1 056**	**1 067**	**1 077**	**1 089**	**4 290**
B. United Nations development coordination	**10**	**9**	**10**	**10**	**39**	**10**	**10**	**10**	**10**	**39**
C. Management	**-**	**-**	**37**	**81**	**118**	**74**	**82**	**91**	**102**	**349**
D. Independent oversight and assurance activities	**-**	**-**	**3**	**8**	**10**	**4**	**5**	**5**	**6**	**20**
E. Special purpose										
E.1 Capital investments	-	-	3	20	**23**	6	6	6	7	**25**
E.2 Private fundraising and partnerships	148	160	162	187	**656**	144	147	150	154	**595**
Subtotal	**148**	**160**	**165**	**207**	**679**	**150**	**153**	**157**	**160**	**620**

	Actual			Plan	Total	Plan				Total
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Institutional budget (A.2+B+C+D+E.1)	**87**	**171**	**227**	**303**	**788**	**240**	**256**	**275**	**296**	**1 067**
Integrated budget (A+B+C+D+E)	**1 135**	**1 292**	**1 399**	**1 550**	**5 376**	**1 294**	**1 316**	**1 340**	**1 367**	**5 318**
Closing balance of resources (excluding reserves)	**655**	**796**	**892**	**614**	**614**	**580**	**535**	**460**	**331**	**331**
Funded reserves										
After-service staff liabilities	1 085	1 213	1 325	1 364		1 391	1 419	1 447	1 476	
Procurement services	2	2	2	2		2	2	2	2	
Working Capital Fund	33	48	64	50		40	30	30	30	
Dynamo Revolving Fund	20	25	21	24		47	31	22	9	
Cost Recovery Fund	-	43	41	20		-	-	-	-	
Total	**1 140**	**1 331**	**1 452**	**1 459**		**1 480**	**1 481**	**1 500**	**1 517**	

Annual expenditure actuals and projections, 2022–2029: other resources
(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
1. Resources available										
Opening balance	3 093	3 077	3 263	3 241	**3 093**	2 970	2 694	2 291	1 764	**2 970**
Income										
Contributions	8 001	7 349	6 679	5 391	**27 420**	5 152	5 192	5 235	5 279	**20 858**
Total income	8 001	7 349	6 679	5 391	**27 420**	5 152	5 192	5 235	5 279	**20 858**
Total available	**11 094**	**10 427**	**9 942**	**8 632**	**30 514**	**8 122**	**7 886**	**7 526**	**7 043**	**23 828**
2. Use of resources										
A. Development										
A.1 Programmes	7 430	6 566	6 168	5 200	**25 364**	5 015	5 172	5 328	5 485	**21 000**
Country	*7 075*	*6 269*	*5 737*	*4 800*	***23 881***	*4 800*	*4 950*	*5 100*	*5 250*	***20 100***
Global and Regional	*355*	*298*	*430*	*400*	***1 483***	*215*	*222*	*228*	*235*	***900***
A.2 Development effectiveness	121	24	29	30	**204**	-	-	-	-	-
Subtotal	**7 552**	**6 590**	**6 196**	**5 230**	**25 568**	**5 015**	**5 172**	**5 328**	**5 485**	**21 000**
B. United Nations development coordination	**1**	**1**	**1**	**1**	**4**	-	-	-	-	-
C. Management[1]	**363**	**398**	**370**	**307**	**1 438**	**302**	**312**	**323**	**333**	**1 270**
D. Independent oversight and assurance[1]	19	22	27	20	**88**	17	18	19	19	**74**
E. Special purpose										
E.1 Capital investments[1]	20	23	30	20	**93**	23	23	22	22	**90**
E.2 Private fundraising and partnerships	62	73	78	85	**297**	70	70	70	70	**280**
Subtotal	**82**	**96**	**107**	**105**	**390**	**93**	**93**	**92**	**92**	**370**
Institutional budget (A.2+B+C+D+E.1)	**525**	**469**	**455**	**377**	**1 826**	**343**	**353**	**364**	**374**	**1 434**

[1] Amounts reflect the use of other resources cost recovery to fund management; independent oversight and assurance activities; and capital investments.

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Integrated budget (A+B+C+D+E)	**8 017**	**7 108**	**6 701**	**5 662**	**27 488**	**5 428**	**5 595**	**5 762**	**5 929**	**22 714**
New amounts from / (to) reserves		**(56)**			**(56)**					
Closing balance of resources (excluding reserves)	**3 077**	**3 263**	**3 241**	**2 970**	**2 970**	**2 694**	**2 291**	**1 764**	**1 114**	**1 114**

Appendix G

Trust funds (procurement services activities) 2022–2029

(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Opening balance	4 722	3 124	1 817	1 448	**4 722**	1 448	1 448	1 448	1 448	**1 448**
Receipts	2 627	707	2 112	2 560	**8 006**	2 200	2 200	2 200	2 200	**8 800**
Disbursements	4 225	2 014	2 481	2 560	**11 280**	2 200	2 200	2 200	2 200	**8 800**
Closing balance	3 124	1 817	1 448	1 448	**1 448**	1 448	1 448	1 448	1 448	**1 448**

Appendix H

Change in institutional budget posts, by location

	2022–2025 approved posts (midterm review)							*Changes (increase/decrease)*						*2026–2029 approved posts*						
	USG/ ASG	*D2*	*D1*	*Other IP*	*All other*	***Total***	*%*	*USG/ ASG*	*D2*	*D1*	*Other IP*	*All other*	*Total*	*USG/ ASG*	*D2*	*D1*	*Other IP*	*All other*	***Total***	*%*
Country office	-	16	49	431	1 275	**1 771**	54%	-	-	-	(8)	(16)	(24)	-	16	49	423	1 259	**1 747**	54%
Regional office	-	7	11	261	164	**443**	13%	-	-	(1)	(7)	7	(1)	-	7	10	254	171	**442**	14%
Headquarters	5	16	34	722	303	**1 080**	33%	-	-	(1)	(7)	(1)	(9)	5	16	33	715	302	**1 071**	33%
Total	**5**	**39**	**94**	**1 414**	**1 742**	**3 294**	**100%**	**-**	**-**	**(2)**	**(22)**	**(10)**	**(34)**	**5**	**39**	**92**	**1 392**	**1 732**	**3 260**	**100%**

ASG: Assistant Secretary-General

D2/D1: Director-level positions

IP: International Professional

USG: Under-Secretary-General

Appendix I

Working Capital Fund

(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Opening balance	18	33	48	64	**18**	50	40	30	30	**50**
Add: Transfer to Working Capital Fund	20	20	33	20	**93**	-	-	-	-	-
Less: Budget issued	11	10	32	64	**117**	50	50	50	50	**200**
Add: Budget reimbursed	6	5	15	30	**56**	40	40	50	50	**180**
Ending budget balance	33	48	64	50	**50**	40	30	30	30	**30**

Appendix J
Dynamo Revolving Fund
(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Opening balance	0	20	25	21	**0**	24	47	31	22	**24**
Add: Transfer to Dynamo Fund	20	39	30	30	**119**	30	-	-	-	**30**
Less: Budget issued	0	37	41	45	**123**	48	50	51	53	**203**
Add: Budget reimbursed	0	3	6	19	**28**	42	34	42	41	**158**
Ending budget balance	20	25	21	24	**24**	47	31	22	9	**9**

Appendix K

Cost Recovery Fund

(in millions of United States dollars)

	Actual			*Plan*	***Total***	*Plan*				***Total***
	2022	*2023*	*2024*	*2025*	***2022–2025***	*2026*	*2027*	*2028*	*2029*	***2026–2029***
Opening balance	-	0	43	41	**0**	20	0	0	0	**0**
Add: Transfer to Cost Recovery Fund	-	56	0	0	**56**	0	-	-	-	-
Less: Budget issued	-	13	3	21	**37**	20	-	-	-	**20**
Add: Budget reimbursed	-	0	0	0	**0**	0	-	-	-	-
Ending budget balance	-	43	41	20	**20**	0	0	0	0	**0**

Appendix L

Regular resources: yearly phasing of estimated expenditures for programmes

(in millions of United States dollars)

	2025	*2026*	*2027*	*2028*	*Beyond 2028*	*Total recommendations*
Programme						
1. Country programmes approved in prior years	749	521	382	131	66	1 848
2. New country programmes to be submitted to the 2025 Executive Board sessions	n/a	210	210	210	419	1 048
3. New country programmes to be prepared for submission to the 2026 Executive Board sessions	n/a	n/a	139	139	418	697
4. New country programmes to be prepared for submission to the 2027 Executive Board sessions	n/a	n/a	n/a	250	1 002	1 252
5. Amount set aside	62	60	60	60	-	-
Subtotal	**811**	**790**	**790**	**790**	**-**	**-**
6. Additional emergency requirements	75	75	75	75	-	-
Subtotal	**886**	**865**	**865**	**865**	**-**	**-**
7. Global and Regional programme	83	46	48	50	-	-
Total: programme	**969**	**911**	**913**	**915**	**-**	**-**