



United Nations

Advisory Committee on Administrative and Budgetary Questions

**First report on the proposed programme
budget for 2026**

General Assembly

Official Records

Eightieth Session

Supplement No. 7



Advisory Committee on Administrative and Budgetary Questions

First report on the proposed programme budget for 2026



United Nations • New York, 2025

Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

AI	artificial intelligence
ASEAN	Association of Southeast Asian Nations
ASG	Assistant Secretary-General
CEB	United Nations System Chief Executives Board for Coordination
COVID-19	coronavirus disease
DSG	Deputy Secretary-General
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FAO	Food and Agriculture Organization of the United Nations
FS	Field Service
GDP	gross domestic product
GS (OL)	General Service (Other level)
GS (PL)	General Service (Principal level)
IAEA	International Atomic Energy Agency
ICRC	International Committee of the Red Cross
ICSC	International Civil Service Commission
ICT	information and communications technology
ILO	International Labour Organization
IOM	International Organization for Migration
IPSAS	International Public Sector Accounting Standards
ITC	International Trade Centre
JIU	Joint Inspection Unit
LAS	League of Arab States
LL	Local level
LT	Language Teachers
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
NEPAD	New Partnership for Africa's Development
NPO	National Professional Officer
OCHA	Office for the Coordination of Humanitarian Affairs

OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
OSCE	Organization for Security and Cooperation in Europe
RSCE	Regional Service Centre in Entebbe, Uganda
SADC	Southern African Development Community
SS	Security Service
TC	Trades and Crafts
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDIR	United Nations Institute for Disarmament Research
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNITAR	United Nations Institute for Training and Research
UNMISS	United Nations Mission in South Sudan
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSOS	United Nations Support Office in Somalia
UNTMIS	United Nations Transitional Assistance Mission in Somalia
UNTSO	United Nations Truce Supervision Organization
UNU	United Nations University

UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
USG	Under-Secretary-General
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WTO	World Trade Organization

Preface

1. The major functions of the Advisory Committee on Administrative and Budgetary Questions, as defined by the General Assembly in its resolution 14 (I) of 13 February 1946, are:

(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;

(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;

(c) To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies;

(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies.

The Advisory Committee also reports on the financing of the International Residual Mechanism for Criminal Tribunals. In addition, the Committee reports on administrative budgets and other matters to the governing bodies of UNDP, UNICEF, UNFPA, UNHCR (voluntary funds), UNEP (Environment Fund), UN-Habitat, UNIDIR, UNITAR, UNU, WFP, UNODC, UNRWA, UNOPS, UN-Women and the Technology Bank for the Least Developed Countries.

2. Under rule 156 of the rules of procedure of the General Assembly, the members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience.

3. The Advisory Committee, as at 9 August 2025, had the following membership:

Juliana Gaspar Ruas (Chair)

Udo Klaus Fenchel (Vice-Chair)

Carlo Jacobucci (Vice-Chair)

Caroline Nalwanga (Vice-Chair)

Surendra Adhana

Amjad Al Kumaim

Alexandra Arias

Abdallah Bachar Bong

Feliksas Bakanauskas

Ali Ben Said

Sharon Brennen-Haylock

Jakub Chmielewski

Simon Horner

Haojun Ji

Evgeny Kalugin

Djoh Paul Kpeye

Julia Maciel

Katlego Boase Mmalane

Yukiko Nakagawa Matsuda

Stephani Scheer

Minhong Yi

4. The present report contains the conclusions and recommendations arrived at by the Advisory Committee on the basis of the Secretary-General's proposals for the programme budget for the 2026 period, supplemented, to the extent possible, by additional information supplied orally or in writing by representatives of the Secretary-General.

(Signed) Juliana **Gaspar Ruas**
Chair

Chapter I

General comments, observations and recommendations

A. Background and introduction

1. Pursuant to General Assembly resolution [72/266](#) A, the proposed programme budget consists of three parts, namely: (a) part I: the plan outline, reflecting long-term priorities and objectives of the Organization; (b) part II: the programme plan for programmes and subprogrammes, including programme performance information; and (c) part III: post and non-post resource requirements for the programmes and subprogrammes. Parts I and II of the budget are submitted to the Assembly through the Committee for Programme and Coordination and part III through the Advisory Committee on Administrative and Budgetary Questions ([A/80/6 \(Introduction\)](#), paras. 1 and 2).

2. The report of the Secretary-General indicates that the General Assembly, in its resolutions [79/247](#), [79/257](#), [79/258](#) A and B and [79/259](#) A to C, decided on the programme plans and budget appropriations for 2025 and provided guidance to the Secretary-General for future proposed programme budgets. The report reflects that guidance. In accordance with financial regulation 2.3, the proposed programme budget for 2026 is compared against the appropriations for 2025 approved by the Assembly in its resolutions [79/259](#) A to C and [79/258](#) B. Pursuant to section XVIII of Assembly resolution [79/258](#) A, the continuation into 2026 of the approved commitment authority with assessment to support the resident coordinator system is also proposed (*ibid.*, paras. 5 and 16).

Culture of efficiency and UN80 Initiative

3. On 11 March 2025, the Secretary-General launched the UN80 Initiative, focusing on three priorities: enhancing operational efficiency, assessing how mandates, or key tasks, from Member States are implemented and exploring structural reforms across the United Nations system. The General Assembly, in its resolution [79/318](#), welcomed the efforts of the Secretary-General to strengthen the United Nations in order to keep pace with a changing world and looked forward to receiving, in accordance with established procedures, the Secretary-General's proposals under the Initiative, taking into account the necessity to have clearly defined objectives and an evidence-based approach, and aiming at strengthening the impact of the United Nations and enhancing its agility, responsiveness and resilience while addressing the issue of duplicative efforts and ensuring effective and efficient mandate delivery across all three pillars of the work of the United Nations.

4. According to information provided to the Advisory Committee upon enquiry, preparations for the proposed programme budget for 2026 were already well advanced at the time of initiating the UN80 Initiative. Consequently, it was not feasible to incorporate the initial UN80 Initiative-related proposals into the proposed budget. Instead, a revised estimates report related to the 2026 programme budget will be submitted to the Committee by September 2025. That report is expected to include proposals for efficiencies in administrative services, as well as submissions from Secretariat entities aimed at reducing the overall budget level of the Organization. Guidance on the revised estimates process was issued by the Controller to all participating entities in May 2025, and the report will be submitted to the Assembly for its consideration at the main part of its eightieth session, in October 2025, concurrently with the proposed programme budget for 2026. This course of action aligns with the standard budgetary process, whereby revised estimates, typically reflecting new mandates with financial implications not captured in the original budget, are submitted following the Committee's initial review. A notable distinction in 2025 is that the

revised estimates report will contain proposed reductions based on the proposed programme budget for 2026. According to the Secretariat, the reports of the Secretary-General on the proposed programme budget for 2026 serve as the basis for identifying these reductions, which will be further detailed in the revised estimates. In summary, the Secretariat has adopted a staggered approach to the 2026 programme budget.

5. The Advisory Committee notes that the UN80 Initiative has launched a comprehensive review exercise, which, in accordance with resolution 79/318, should aim at strengthening the impact of the United Nations and enhancing its agility, responsiveness and resilience while addressing the issue of duplicative efforts and ensuring effective and efficient mandate delivery across all three pillars of the work of the Organization. The Committee looks forward to receiving the Initiative's related proposals, as appropriate, in the context of the revised estimates to the proposed programme budget for 2026, and the next budget reports. The Committee underscores, nonetheless, that the depth and ambition of the expected improvements in the work of the Organization can be achieved only through a cultural change that goes beyond proposed reductions in the budget level and encompasses efforts to promote a culture of efficiency and cost-effectiveness for sustainable management of resources. To that end, the Committee trusts that the UN80 Initiative will contribute to a continued critical effort by the Secretary-General to address issues previously raised by the General Assembly, the Committee itself and the oversight bodies that can contribute to improved budget planning and presentation, as a matter of routine (see also para. 10 below).

6. The Advisory Committee was informed that the UN80 Initiative comprised three distinct workstreams: workstream 1, efficiencies and improvements to current administrative and operational arrangements; workstream 2, review of mandate implementation; and workstream 3, structural changes and programme realignment across the United Nations system. Under the first workstream, the Secretariat aims to identify opportunities to consolidate functions, reduce duplication and relocate certain functions from high-cost duty stations to existing lower-cost locations. Separately, a significant budget reduction target has been set for Secretariat entities, including a reference point of a 20 per cent reduction in the number of posts. Proposals outlining resource reductions, along with the rationale and the mitigation measures for anticipated impacts on mandate implementation, will inform the revised estimates report. The Committee was initially informed that sections 7, 23, 26, 31 and 35 were excluded from the scope of the reductions. On 15 August 2025, following the Committee's final deliberations on all budget sections, it was confirmed that sections 10, 11 and 25 were also excluded from the scope of the proposed reductions. While the current components of section 32 are not included in the revised estimates, given their nature as non-discretionary mandated expenditures, a new component covering one-time costs related to section 32 will be included. Section 33 will also be part of the revised estimates proposals. Although the Peacebuilding Fund and the resident coordinator system are exempted, they fall under sections 1 and 3, which will be presented in the report with some revisions. Additional proposed changes stemming from the second and third workstreams, or proposals requiring further analysis, will be presented in the proposed programme budget for 2027 and through other appropriate intergovernmental processes in the future. **While acknowledging the distinct nature of the many sections of the budget, which would not allow for a one-size-fits-all approach, the Advisory Committee trusts that exceptions to the review process in the revised estimates will be limited and that all efforts will be undertaken to ensure that the principles guiding the UN80 Initiative for a more efficient and judicious management of resources are consistently applied. The Committee trusts that detailed information on the criteria applied by the Secretary-General to exempt entities from the revised estimates will be provided**

to the General Assembly at the time of consideration of the present report and in the context of the revised estimates report. Notwithstanding the exclusion of sections 10, 11 and 25 from the revised estimates of the proposed programme budget for 2026, and given that the Committee was informed of this only after its deliberations on the budget sections, it will review and comment on these sections as appropriate in its report on the revised estimates.

7. In the context of its deliberations on the proposed programme budget for 2026, and taking into account that the required resources for most sections of the budget were being reviewed for possible reductions, including with a target reduction of 20 per cent in the number of posts in accordance with the instructions circulated by the Controller, the Advisory Committee has deferred consideration of post-related proposed changes, except proposed abolishments, to be undertaken in the context of the revised estimates report, allowing for a comprehensive and accurate picture of post-related requirements as the basis of the Committee's recommendations to the General Assembly. According to information provided to the Committee, if no proposed establishment of posts is approved for the proposed programme budget for 2026, the estimated reduction would be \$10.3 million.

8. As for non-post proposals, mindful of paragraph 9 of General Assembly resolution [79/257](#), as well as of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, the Advisory Committee makes recommendations in the highlighted areas, mostly of discretionary spending, where the Committee sees merit in identifying further efficiencies. The Committee notes that proposed reductions in the number of posts and positions and the targeted reductions set by the Controller should also entail adjustments to budget classes currently identified as containing mostly non-discretionary spending, where applicable.

9. Given the scale of the UN80 Initiative and of the target reductions set to be achieved by most budget sections and Secretariat entities in the revised estimates of the proposed programme budget for 2026, the Advisory Committee stresses that its review and analysis of the proposed requirements in its present report are preliminary, at this stage, and to be read in conjunction with its report on the proposed revised estimates, as the Committee's comprehensive assessment of the resource requirements for 2026 can only be presented following its consideration of these proposals. Therefore, the Committee underscores that recommendations in the present report are without prejudice to its recommendations in the revised estimates report and should be superseded by them, as appropriate.

Cost-effectiveness and culture of efficiency

10. The Advisory Committee previously underscored the importance of fostering a culture of efficiency and cost-effectiveness across the Secretariat. Achieving meaningful cost-effectiveness in the use of both regular and extrabudgetary resources requires a cultural and behavioural shift, supported by a well-designed methodology. This should include a common approach and standards, objective tools for measuring quality and quantity, including asset management and planning, and clearly identifiable benchmarks and realistic time frames, all while fully adhering to the four procurement principles. Accordingly, the Committee recommended that the General Assembly request the Secretary-General to develop and implement a methodology for promoting a culture of efficiency and cost-effectiveness, based on these parameters, and to report thereon in the next budget submission. The Committee further recommended that cost-effectiveness and efficiency be incorporated into the indicators of managers' compacts, with appropriate incentives. It also expressed its expectation that future budget submissions will routinely include detailed information

on specific initiatives and quantifiable efficiency gains across regular budget entities (A/79/7, para. 63). In paragraph 13 of its resolution 79/257, the General Assembly requested the Secretary-General to take measures in the programme budget to promote a culture of effectiveness and cost-efficiency across the Secretariat, similar to the approach taken under special political missions, being cognizant of the importance of optimizing the use of Member State resources. **The Advisory Committee notes the efforts undertaken to promote a culture of efficiency and cost-effectiveness across the Secretariat. The Committee trusts that such efforts will be intensified, including by adopting a methodology for providing quantifiable information on efficiencies achieved, including in the context of the UN80 Initiative, and by incorporating cost-effectiveness and a culture of efficiency as part of the indicators of managers' compacts (see para. 5 above).**

11. In its previous report, the Advisory Committee emphasized the need to go beyond incremental budgeting and to evaluate and consider the entire quantum of resources necessary to carry out the active programmes and outputs mandated by the General Assembly and other organs (A/79/7, para. 15; see also ST/SGB/2018/3, regulation 5.6 and rule 105.6). According to information provided to the Committee, the primary focus of the budget guide for preparing the proposed programme budget for 2026 was to reinforce a culture of efficiency, an approach now reflected in the plan outline for 2026–2028. The 2026 budget guide included enhanced guidance on structural changes, particularly the reprofiling of posts, with attention paid to long-vacant positions and anticipated retirements, as well as a comprehensive review of all proposed resources. Consequently, the proposed programme budget for 2026 includes a significant number of post-reprofile proposals, resulting in a notable increase in position changes (see A/80/6 (Introduction), table 12). Additional guidance was provided to all entities, with particular emphasis on those subject to spending reviews. However, in response to the Committee's request for information on quantifiable efficiency gains across regular budget entities, the Secretariat acknowledged not currently having a tracking mechanism to identify efficiencies generated through entity-specific or cross-entity initiatives. Typically, entities that are collocated or share common services benefit from economies of scale. **The Advisory Committee reiterates the need to move beyond incremental budgeting and to assess the full quantum of resources required to implement the active programmes and outputs mandated by the General Assembly and other organs (see also ST/SGB/2018/3, regulation 5.6 and rule 105.6). Moreover, the Committee is of the view that further reflection should be given to existing mechanisms for approval of additional resources in contexts beyond the report on the proposed programme budget, in particular additional requirements due to programme budget implications and revised estimates, with a view to ensuring that these additional requirements of a recurring nature are also reviewed with appropriate consideration of the totality of existing resources (see also para. 30 below).**

Spending reviews

12. In his report, the Secretary-General included a dedicated section on spending reviews, noting that the Secretariat had intensified efforts to improve the process. This included the development of a new standard operating procedure, as part of an enhanced methodology, providing detailed guidance on the analysis of both post and non-post resources. In the proposed programme plan for 2026, spending reviews were conducted for five entities: the Office for Disarmament Affairs; UNTSO; the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States; ITC; and ECA (A/80/6 (Introduction), paras. 38–44). Upon enquiry, the Advisory Committee was provided with the standard operating procedures for spending reviews and a summary of those undertaken in

2025. It was indicated that consolidating information from spending reviews conducted in previous years was not feasible, as the data were not comparable, and this being the first year in which entities were guided by detailed standard operating procedures. Furthermore, the Secretariat initially intended to expand the number of entities undertaking spending reviews in the context of the proposed programme budget for 2027. However, given that entities have already conducted substantial reviews as part of the preparation of proposals for the revised estimates for 2026, the approach to spending reviews for the 2027 budget may be adjusted. Consequently, there is currently no established timetable for future spending reviews.

13. **The Advisory Committee recalls General Assembly resolution 77/262 and notes the continuing improvement of spending reviews, including more detailed guidelines and the broader engagement of stakeholders at Headquarters. The Committee underscores the important role of spending reviews in fostering a culture of efficiency and supporting lasting cultural change beyond the UN80 Initiative and the ongoing entity-level reviews (see para. 5 above; see also Assembly resolution 77/262, para. 20, A/79/7, para. 69, and A/78/7, para. 80). The Committee is of the view that, to achieve these objectives, spending reviews should demonstrate efficiencies that go beyond organizational restructuring and be anchored in a rigorous, transparent methodology. Such a methodology should be applied by all entities to ensure consistency and comparability of results and be grounded in systematic workload and performance analysis. The Committee also emphasizes that effective reviews require independent challenge and validation at Headquarters, acting as a second line of defence, to ensure the credibility of findings. The Committee further underlines that lessons learned should be systematically captured centrally and disseminated across entities, thereby strengthening organization-wide institutional coherence. The Committee looks forward to proposals in that regard in future reports. The Advisory Committee makes further comments on spending reviews in the relevant individual sections below.**

Effective and efficient mandate implementation

14. The Advisory Committee recalls that the General Assembly has repeatedly stressed that full, effective and efficient mandate delivery is the overriding factor in determining the Secretariat's resource requirements. Upon enquiry, the Committee was informed that, under the second workstream of the UN80 Initiative, the Secretary-General presented a report on the mandate implementation review (A/80/318) in early August 2025. In that report, specific proposals for each phase of the mandate life cycle are summarized. Actions by the Secretary-General to support these proposals, within his existing authority, are also included in the report, along with possible steps for Member States' consideration. Among many proposed action points, the report includes a proposal to accelerate the creation of comprehensive registries of existing mandates by all mandate bodies, which would allow for better visibility of possible areas of duplication. The report also refers to increased use, by the Secretary-General, of existing mechanisms to identify opportunities to consolidate and streamline work, including recommendations by the Secretary-General to terminate specific outputs (in accordance with rule 105.6 of ST/SGB/2018/3). In the report, it is emphasized that the responsibility for reviewing mandates lies with Member States.

15. **The Advisory Committee concurs with the Secretary-General that reviewing mandates is within the Member States' responsibilities and trusts that the work being undertaken under workstream 2 of the UN80 Initiative will result in Member States' decisions for optimizing the work of the Organization (see also para. 16 below). Furthermore, the Committee notes the Secretary-General's intention to make further use of existing mechanisms to identify opportunities to**

consolidate and streamline work, including in accordance with rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Committee is of the view that the improvement of tools for mandate tracking should promote enhanced coordination among entities of the Secretariat and the United Nations system, with better assessment of the comparative advantages of different entities, in particular with a view to reducing overlap and promoting optimal use of resources. Examples related to specific offices and cross-cutting aspects are highlighted in the present chapter and as general observations in individual sections below.

Improving results-based budgeting and tracking of expenditures

16. According to information provided to the Advisory Committee upon enquiry, the Secretariat has initiated a pilot project with OHCHR to isolate the direct cost of each mandate for a subset of mandates approved by the Human Rights Council. If successful, the Secretariat will assess the feasibility of mainstreaming the approach and replicating it where applicable, incorporating lessons learned from the pilot. It is noted that the pilot excludes indirect costs, which cannot be attributed to specific mandates. The Secretariat clarified the tracking of mandates as being a distinct process from the review of mandates. While the review is focused on requests from competent intergovernmental bodies for the Secretariat to undertake specific activities, the tracking of budget and expenditure by mandate is aimed at isolating the resources, both planned and actual, directly associated with each mandate. **The Advisory Committee considers that establishing a clear connection between planned activities, proposed resources and related expenditures is a much-needed foundational step towards more accurate budgeting and improved management of resources. The Committee encourages the Secretary-General to further expedite the implementation of the pilot and to share the results and lessons learned as soon as possible.**

Workforce planning and workforce analysis

17. The Advisory Committee recalls highlighting that workforce analysis and workforce planning are key tools for efficient budgeting and effective mandate delivery, in particular in optimizing resource allocation, balancing workloads, avoiding bottlenecks and allowing forecasting and planning. The Committee also underscored that proposals for posts/positions should be supported by systematic workload analysis based on workload indicators and the appropriate identification of workstreams and directly linked to clear and tangible deliverables. The Committee notes that the General Assembly, in its resolution [79/298](#), approved a new staffing model, by function and within ranges, to be applied to the support account. The new model takes into account a comprehensive list of different workload drivers for the individual functions. Upon enquiry, the Committee received information indicating that, in 2025, post-related resources and other staff costs represented 64.4 per cent of the total regular budget, excluding special political missions. **The Advisory Committee notes that a significant percentage of the regular budget is related to staff costs and reiterates that workload analysis and workforce planning are key tools for efficient budgeting and effective mandate delivery. The Committee once again underscores that proposals for posts/positions should be supported by systematic workload analysis based on workload indicators with clear deliverables (see also [A/79/7](#), para. 58). The Committee recalls its view that, should the implementation of the new staffing model for the support account and the related assessment of workload factors by different functions progress and improve, there would be merit in exploring its expansion to other activities of the Organization (see also [A/79/842](#), para. 33).**

Organization chart

18. The Advisory Committee recalls its repeated recommendations, which were endorsed by the General Assembly, that the Secretary-General present a clear and comprehensive organization chart of the Secretariat, listing individual working units with functional titles and heads of entity ([A/79/7](#), para. 12, [A/78/7](#), para. 13, [A/77/7](#), para. 39, and [A/76/7](#) and [A/76/7/Corr.1](#), para. 38). Upon enquiry, the Committee was informed that, due to the unique demands on the Organization in 2025, including ongoing efforts to finalize the UN80 Initiative and persistent liquidity challenges, it was not possible to finalize a Secretariat-wide organization chart. Moreover, given the structural changes being proposed under the UN80 Initiative, any current chart would soon become outdated as proposals were developed for inclusion in the revised estimates for 2026 or the proposed programme planning for 2027. These factors contributed to the deprioritization of the project, which required a significant investment of time and resources. Nevertheless, the Secretariat reaffirmed its commitment to preparing a comprehensive organization chart in due course, once circumstances were more conducive to undertaking such an effort. **The Advisory Committee continues to emphasize the importance of developing a comprehensive organization chart of the Secretariat as a whole, to facilitate the consideration of the Secretary-General's budget proposals. The Committee looks forward to the completion of this chart, as mandated by the General Assembly. The Committee is convinced that, as the Organization considers ways of enhancing cooperation and even possible structural changes under the UN80 Initiative, the Assembly must be presented with an organization chart that clearly illustrates the proposed changes, in comparison to the current structures and locations.**

UN80 Initiative and the human resources management strategy

19. The Advisory Committee recalls that the General Assembly, in its resolution [77/278](#), stressed the importance of a comprehensive human resources management strategy to assist the Secretary-General in performing human resources functions in a holistic and integrated manner and in ensuring the efficiency and effectiveness of the Organization. The Assembly further requested the Secretary-General to take stock of his human resources reform efforts and submit for the consideration of the Assembly at its eightieth session a human resources strategy, building upon the successes and lessons learned over the decade and bearing in mind the need to respond to the challenges for the future (resolution [77/278](#), para. 6). **The Advisory Committee looks forward to the comprehensive human resources management strategy to be presented at the eightieth session, as requested by the General Assembly. The Committee trusts that the strategy will include proposals for expeditious progress towards human resources management goals, such as geographical distribution and representation, gender parity and rejuvenation of the Organization. The strategy should also express clearly the contributions of workforce planning, the new staff selection system and enhanced performance management, as key underpinning elements of human resources management (see also [A/79/745](#), para. 7).**

20. The Advisory Committee considers that the pursuit of UN80 Initiative objectives has to be complemented by a renewed commitment and efforts to achieve progress on human resources goals, such as equitable geographical distribution and representation, gender parity and rejuvenation (see also paras. 50–55 below). The Committee also reiterates the continuing need to monitor the large number of high-level posts and positions in the Organization and considers that, in a context of projected reduction of the staffing complement of the Secretariat, all efforts will be undertaken to avoid any increase in the number of high-level posts in the Organization. The Advisory Committee makes

further comments on high-level posts in section 1, Overall policymaking, direction and coordination, below.

21. The Advisory Committee requested but did not receive information on possible changes to the contractual framework, including in the context of the UN80 Initiative. The Committee was informed, however, in the context of its consideration of section 2, General Assembly and Economic and Social Council affairs and conference management, of the proposed programme budget that, as the language tools of the Department for General Assembly and Conference Management were web-based, this would open the opportunity to have a limited number of staff working fully remotely from their home countries and that the Department was currently exploring with the Office of Human Resources in that regard and intended to keep the General Assembly informed as to whether a new remote modality could be piloted with a small number of volunteering staff within an existing contract framework or modality. The Committee makes further comments in section 2 below.

Accountability and delegation of authority

22. The Advisory Committee, in its most recent report on strengthening accountability in the United Nations Secretariat ([A/79/772](#)), noted that the Secretary-General's bulletin on the delegation of authority was under review (*ibid.*, para. 33). The Committee emphasized the need for clearer definitions of the three lines of defence to ensure effective internal control and risk management. Recalling General Assembly resolution [79/257](#), the Committee noted the request for a review of accountability in the first and second lines of defence, especially in human resources and asset management. **The Advisory Committee reiterates its recommendation that the General Assembly request that the review mandated by paragraph 64 of Assembly resolution [79/257](#) be comprehensive, covering financial and budget management, ICT, and supply chain management, including procurement and property control and disposal. The Committee expects that the review will result in a clearer delineation of responsibilities and a strengthened second line of defence.** The Committee makes further comments in its report on strengthening accountability in the United Nations Secretariat (*ibid.*).

23. **The Advisory Committee considers that, in the context of the UN80 Initiative, and in view of the need for enhanced budgetary discipline, there is an opportunity to take stock and review progress and challenges of the implementation of the management reform, including as it pertains to the delegation of authority and improved functioning of control mechanisms.** The Advisory Committee makes further comments in this regard in sections 29A and 29B below.

B. Budget methodology, format and presentation

24. According to the Secretary-General, the preparation of the programme budget is guided by the methodology approved over the years by the General Assembly. Table 1 of his report includes the elements of the guidance of the Assembly in its relevant resolutions on the budget presentation format and methodology. In paragraphs 5, 11, 20, 24, 28 and 29 of its resolution [79/257](#), the Assembly provided guidance on the budget presentation format and methodology. The report of the Secretary-General reflects that guidance and provides a summary of the main changes in the proposed programme for 2026 as it pertains to spending reviews, recosting and conversions ([A/80/6 \(Introduction\)](#), paras. 16–18 and table 1).

25. The Advisory Committee recalls that the General Assembly endorsed the Committee's recommendation, reflected in paragraph 4 of its previous report ([A/79/7](#)), that the Secretary-General include proposals for harmonizing the

methodologies of the regular budget and peacekeeping budgets. This includes alignment in the control of general temporary assistance positions through the staffing table and the application of vacancy rates, to be addressed in the context of the review of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, as well as the Financial Regulations and Rules of the United Nations. Upon enquiry, the Committee was informed that the harmonization of budget methodologies between the regular and peacekeeping budgets was in its initial assessment phase. The scope of this effort extended beyond general temporary assistance positions and was intended to encompass broader areas. However, due to the comprehensive nature of the review, holistic proposals had not yet been finalized. Furthermore, the Secretariat clarified that the current review of the Regulations and Rules was focused on incorporating changes resulting from recent decisions of intergovernmental bodies. As a result, it did not provide an appropriate context for advancing the harmonization proposals at this stage. **The Advisory Committee trusts that the Secretary-General will include updates in the efforts to harmonize budget methodologies between the regular budget and peacekeeping budgets in the next budget submission.**

C. Overview of the proposed regular budget

26. The Secretary-General proposes a programme budget for 2026 amounting to \$3,714,930,900, before recosting, including \$639,831,500 for special political missions, a decrease of \$99,907,600, or 2.6 per cent, compared with the appropriation for 2025. The overall resource requirements for special political missions continue to be included in section 3, Political affairs, of the proposed programme budget, whereas resource requirements for individual missions are included as addenda to section 3 of the proposed programme budget. The proposed changes relate mainly to: (a) technical adjustments, with a net decrease of \$72.4 million; and (b) a decrease in resources for new and expanded mandates in the amount of \$44.6 million (A/80/6 (Introduction), executive summary and paras. 22–26, including tables 4–8). The Secretary-General states that the estimates of income for 2026 amount to \$357.6 million, before recosting, compared with approved estimates of \$365.1 million for 2025, reflecting a decrease of \$7.5 million, or 2.1 per cent (*ibid.*, para. 30). The Advisory Committee notes that proposed resources, when compared with those in the context of the first report on the proposed programme budget for 2025, would represent a proposed increase of \$88.4 million, or 2.4 per cent.

27. Upon request, the Advisory Committee was provided with information on the evolution of financial resources by budget part and section, including expenditure in 2024 and as at 30 June 2025, which is reflected in table 1. The Committee also received information on the evolution of financial resources for the same periods, by object of expenditure, as set out in table 2. Information on the evolution of financial resources from 2020 to 2026 is reflected in table 3. **In the view of the Advisory Committee, the presentation of proposed resource requirements and their changes compared with approved budgets in previous years could be further improved. To enhance clarity regarding proposed resource levels and to support a more accurate assessment of changes, the Committee trusts that future budget submissions will, in addition to comparing proposals with previous budget appropriations, include comparative information with proposals made in the context of the previous proposed programme budget.**

Table 1
Evolution of financial resources, by factor and budget part and section
 (Thousands of United States dollars)

Budget part/section	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	Changes					2026 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
Part I										
Overall policymaking, direction and coordination	464 140.4	413 332.6	499 967.9	255 160.4	(7 200.6)	5 164.6	456.1	(1 579.9)	(0.3)	498 388.0
1. Overall policymaking, direction and coordination	92 383.7	87 744.9	98 946.4	93 808.6	182.1	1 001.2	1 042.1	2 225.4	2.2	101 171.8
2. General Assembly and Economic and Social Council affairs and conference management	371 756.7	325 587.7	401 021.5	161 351.8	(7 382.7)	4 163.4	(586.0)	(3 805.3)	(0.9)	397 216.2
Part II										
Political affairs	901 679.2	836 264.7	915 068.7	385 256.5	2 510.8	(57 303.2)	4 394.0	(50 398.4)	(5.5)	864 670.3
3. Political affairs	823 100.4	761 369.7	829 371.0	348 580.9	3 459.5	(59 199.5)	4 440.6	(51 299.4)	(6.2)	778 071.6
– Special political missions	742 016.9	682 454.9	693 041.2	309 487.1	2 548.0	(60 274.4)	4 516.7	(53 209.7)	(7.7)	639 831.5
– Other	81 083.5	78 914.8	136 329.8	39 093.8	911.5	1 074.9	(76.1)	1 910.3	1.4	138 240.1
4. Disarmament	16 694.6	14 250.5	19 127.7	7 529.2	32.0	1 406.3	(176.9)	1 261.4	6.6	20 389.1
5. Peacekeeping operations	57 100.4	56 208.3	61 027.0	27 083.8	(980.7)	490.0	129.2	(361.5)	(0.6)	60 665.5
6. Peaceful uses of outer space	4 783.8	4 436.2	5 543.0	2 062.5	–	–	1.1	1.1	0.0	5 544.1
Part III										
International justice and law	101 742.6	95 446.6	104 744.1	50 695.7	(822.1)	126.2	2 416.0	1 720.1	1.6	106 464.2
7. International Court of Justice	32 614.8	32 032.0	34 661.6	19 458.6	176.0	99.8	1 899.6	2 175.4	6.3	36 837.0
8. Legal affairs	69 127.8	63 414.6	70 082.5	31 237.0	(998.1)	26.4	516.4	(455.3)	(0.6)	69 627.2
Part IV										
International cooperation for development	290 633.9	275 435.4	320 653.4	134 232.3	(4 523.2)	2 810.8	(322.8)	(2 035.2)	(0.6)	318 618.2
9. Economic and social affairs	96 655.7	88 168.5	106 596.5	44 120.0	(2 052.8)	577.9	(341.1)	(1 816.0)	(1.7)	104 780.5
10. Least developed countries, landlocked developing countries and small island developing States	8 923.9	7 903.4	11 184.8	3 941.0	(592.8)	302.6	–	(290.2)	(2.6)	10 894.6
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	9 612.5	8 572.3	10 735.8	4 311.3	68.9	321.4	–	390.3	3.6	11 126.1
12. Trade and development	83 589.4	81 847.1	89 995.0	38 429.9	(2 075.0)	355.2	13.2	(1 706.6)	(1.9)	88 288.4

Budget part/section	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	Changes					2026 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
13. International Trade Centre	21 723.5	21 631.7	23 376.8	10 868.7	–	–	–	–	–	23 376.8
14. Environment	21 990.2	20 465.2	24 501.1	10 467.7	(469.0)	240.9	0.4	(227.7)	(0.9)	24 273.4
15. Human settlements	13 018.4	11 858.1	15 055.0	5 459.2	(64.8)	–	(0.3)	(65.1)	(0.4)	14 989.9
16. International drug control, crime and terrorism prevention and criminal justice	24 332.3	24 201.1	27 765.0	11 147.9	692.7	1 012.8	5.0	1 710.5	6.2	29 475.5
17. UN-Women	10 788.0	10 788.0	11 443.4	5 486.7	(30.4)	–	–	(30.4)	(0.3)	11 413.0
Part V										
Regional cooperation for development	352 918.3	327 037.0	358 053.0	149 498.4	(311.6)	108.5	1 961.8	1 758.7	0.5	359 811.7
18. Economic and social development in Africa	95 478.6	87 120.1	94 922.9	40 403.1	(311.6)	–	(93.6)	(405.2)	(0.4)	94 517.7
19. Economic and social development in Asia and the Pacific	56 817.1	53 097.7	58 498.4	26 045.8	–	108.5	17.4	125.9	0.2	58 624.3
20. Economic development in Europe	39 870.4	36 843.4	40 951.8	17 628.3	–	–	7.7	7.7	0.0	40 959.5
21. Economic and social development in Latin America and the Caribbean	64 364.2	56 916.3	62 821.7	27 453.6	–	–	19.7	19.7	0.0	62 841.4
22. Economic and social development in Western Asia	50 146.3	50 756.4	51 152.2	21 785.9	–	–	10.6	10.6	0.0	51 162.8
23. Regular programme of technical cooperation	46 241.7	42 303.1	49 706.0	16 181.7	–	–	2 000.0	2 000.0	4.0	51 706.0
Part VI										
Human rights and humanitarian affairs	343 605.7	311 914.1	413 284.8	156 425.2	(4 290.8)	11 164.5	30.6	6 904.3	1.7	420 189.1
24. Human rights	196 146.0	171 575.6	258 224.0	93 608.8	(6 493.4)	11 164.5	60.3	4 731.4	1.8	262 955.4
25. International protection, durable solutions and assistance to refugees	47 175.7	47 140.5	50 466.9	20 977.6	–	–	–	–	–	50 466.9
26. Palestine refugees	71 543.0	71 476.5	84 315.4	32 560.8	2 202.6	–	–	2 202.6	2.6	86 518.0
27. Humanitarian assistance	28 741.0	21 721.5	20 278.5	9 277.9	–	–	(29.7)	(29.7)	(0.1)	20 248.8
Part VII										
Global communications	117 916.7	102 155.7	123 479.5	49 504.1	52.1	320.7	(292.1)	80.7	0.1	123 560.2
28. Global communications	117 916.7	102 155.7	123 479.5	49 504.1	52.1	320.7	(292.1)	80.7	0.1	123 560.2
Part VIII										
Common support services	345 003.6	320 782.2	360 910.1	146 950.1	(5 225.8)	467.9	2 473.7	(2 284.2)	(0.6)	358 625.9
29. Management and support services										

Budget part/section	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	Changes					2026 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
29A. Department of Management Strategy, Policy and Compliance	66 795.8	61 480.3	68 358.9	29 182.2	–	–	1 461.6	1 461.6	2.1	69 820.5
29B. Department of Operational Support	96 246.0	87 652.1	101 043.9	38 471.7	(540.2)	99.4	414.5	(26.3)	(0.0)	101 017.6
29C. Office of Information and Communications Technology	53 855.4	52 868.8	55 389.6	20 239.9	(144.3)	249.3	(112.3)	(7.3)	(0.0)	55 382.3
29D. Administration, Nairobi	18 354.0	19 100.9	23 512.3	9 065.4	(4 516.2)	14.4	4.7	(4 497.1)	(19.1)	19 015.2
29E. Administration, Geneva	89 386.4	80 081.8	90 290.8	40 031.7	(25.1)	58.7	657.8	691.4	0.8	90 982.2
29F. Administration, Vienna	20 366.0	19 598.3	22 314.6	9 959.2	–	46.1	47.4	93.5	0.4	22 408.1
Part IX										
Internal oversight	24 837.3	24 303.7	26 342.8	11 984.8	–	–	(58.5)	(58.5)	(0.2)	26 284.3
30. Internal oversight	24 837.3	24 303.7	26 342.8	11 984.8	–	–	(58.5)	(58.5)	(0.2)	26 284.3
Part X										
Jointly financed administrative activities and special expenses	97 938.6	100 761.1	106 396.0	51 641.6	32.5	–	2 423.6	2 456.1	2.3	108 852.1
31. Jointly financed administrative activities	8 611.8	8 611.7	9 137.3	2 175.4	32.5	–	(53.1)	(20.6)	(0.2)	9 116.7
32. Special expenses	89 326.8	92 149.4	97 258.7	49 466.2	–	–	2 476.7	2 476.7	2.5	99 735.4
Part XI										
Capital expenditures	101 476.1	94 932.7	88 020.5	3 120.4	(51 642.9)	–	3 478.7	(48 164.2)	(54.7)	39 856.3
33. Construction, alteration, improvement and major maintenance	101 476.1	94 932.7	88 020.5	3 120.4	(51 642.9)	–	3 478.7	(48 164.2)	(54.7)	39 856.3
Part XII										
Safety and security	141 234.1	137 624.2	150 769.7	82 543.8	(2 297.1)	–	(3 226.8)	(5 523.9)	(3.7)	145 245.8
34. Safety and security	141 234.1	137 624.2	150 769.7	82 543.8	(2 297.1)	–	(3 226.8)	(5 523.9)	(3.7)	145 245.8
Part XIII										
Development Account	18 502.9	18 502.9	19 011.9	15 209.5	–	–	–	–	–	19 011.9
35. Development Account	18 502.9	18 502.9	19 011.9	15 209.5	–	–	–	–	–	19 011.9
Part XIV										
Staff assessment	314 075.0	302 705.6	328 136.1	161 764.0	1 358.0	(7 484.0)	3 342.8	(2 783.2)	(0.8)	325 352.9
36. Staff assessment	314 075.0	302 705.6	328 136.1	161 764.0	1 358.0	(7 484.0)	3 342.8	(2 783.2)	(0.8)	325 352.9
Total	3 615 704.4	3 361 198.3	3 814 838.5	1 653 986.9	(72 360.7)	(44 624.0)	17 077.1	(99 907.6)	(2.6)	3 714 930.9

Table 2
Evolution of financial resources by object of expenditure
 (Thousands of United States dollars)

	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	Change					2026 estimate (before recosting)
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
Posts	1 553 276.0	1 504 278.6	1 672 143.6	764 713.7	10 102.5	7 124.6	8 061.6	25 288.7	1.5	1 697 432.3
Other staff costs	291 030.4	246 083.4	336 507.6	120 074.4	(16 587.1)	7 044.4	(8 064.9)	(17 607.6)	(5.2)	318 900.0
Non-staff compensation	12 451.6	11 677.2	12 652.0	7 009.1	–	–	(58.4)	(58.4)	(0.5)	12 593.6
Hospitality	313.2	182.2	330.4	6.8	(20.5)	–	30.5	10.0	3.0	340.4
Consultants	19 237.6	15 107.0	22 786.2	4 210.5	(2 110.8)	1 023.0	(119.1)	(1 206.9)	(5.3)	21 579.3
Experts	9 038.8	4 877.6	10 167.4	1 351.3	(805.5)	183.3	(139.0)	(761.2)	(7.5)	9 406.2
Travel of representatives	32 214.3	21 403.9	34 500.2	11 318.3	(785.8)	596.8	417.3	228.3	0.7	34 728.5
Travel of staff	23 654.8	22 389.5	27 726.4	7 770.3	(1 081.2)	640.7	884.3	443.8	1.6	28 170.2
Contractual services	106 094.9	90 029.0	113 325.1	32 335.1	(988.9)	1 254.8	14 243.6	14 509.5	12.8	127 834.6
General operating expenses	145 388.9	117 568.3	145 842.7	51 145.2	(1 243.0)	937.2	2 344.4	2 038.6	1.4	147 881.3
Supplies and materials	7 003.2	4 157.9	6 791.2	1 770.5	(120.6)	33.9	2 081.9	1 995.2	29.4	8 786.4
Furniture and equipment	25 019.1	24 616.5	28 430.7	3 628.7	(1 303.8)	232.3	(1 181.8)	(2 253.3)	(7.9)	26 177.4
Improvement of premises	7 923.2	1 366.6	13 902.4	224.0	–	–	(6 676.7)	(6 676.7)	(48.0)	7 225.7
Grants and contributions	326 966.5	312 299.7	368 555.3	177 178.6	(61 322.0)	4 063.4	(2 606.1)	(59 864.7)	(16.2)	308 690.6
Other	314 075.0	302 705.8	328 136.1	161 763.3	1 358.0	(7 484.0)	3 342.8	(2 783.2)	(0.8)	325 352.9
Subtotal	2 873 687.5	2 678 743.4	3 121 797.3	1 344 499.8	(74 908.7)	15 650.4	12 560.4	(46 697.9)	(1.5)	3 075 099.4
Special political missions	742 016.9	682 454.9	693 041.2	309 487.1	2 548.0	(60 274.4)	4 516.7	(53 209.7)	(7.7)	639 831.5
Total	3 615 704.4	3 361 198.3	3 814 838.5	1 653 986.9	(72 360.7)	(44 624.0)	17 077.1	(99 907.6)	(2.6)	3 714 930.9

Table 3
Evolution of financial resources by budget section, 2020–2026

(Thousands of United States dollars)

<i>Budget section</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate (before recosting)</i>
1. Overall policymaking, direction and coordination	77 087.6	71 850.3	78 809.4	73 366.0	79 917.3	78 488.4	86 769.4	84 005.6	92 383.7	87 744.9	98 946.4	93 808.6	101 171.8
2. General Assembly and Economic and Social Council affairs and conference management	326 641.8	321 577.0	341 106.0	307 202.1	346 694.1	318 112.4	348 510.9	328 903.2	371 756.7	325 587.7	401 021.5	161 351.8	397 216.2
3. Political affairs	773 224.1	761 067.1	792 787.7	725 737.3	800 648.7	791 810.0	839 094.4	822 577.8	823 100.4	761 369.7	829 371.0	348 580.9	778 071.6
– Special political missions	711 781.8	700 992.1	730 359.8	666 601.1	736 542.6	728 097.8	768 335.0	750 575.9	742 016.9	682 454.9	693 041.2	309 487.1	639 831.5
– Other	61 442.3	60 075.0	62 427.9	59 136.2	64 106.1	63 712.2	70 759.4	72 001.9	81 083.5	78 914.8	136 329.8	39 093.8	138 240.1
4. Disarmament	13 245.0	12 428.7	12 859.2	11 276.3	12 736.8	13 883.6	13 835.8	13 455.4	16 694.6	14 250.5	19 127.7	7 529.2	20 389.1
5. Peacekeeping operations	52 602.8	49 757.0	55 113.3	50 203.1	54 666.7	54 000.2	52 878.3	56 231.9	57 100.4	56 208.3	61 027.0	27 083.8	60 665.5
6. Peaceful uses of outer space	3 921.3	3 876.6	4 493.6	4 025.3	4 215.1	4 328.5	4 757.8	4 277.0	4 783.8	4 436.2	5 543.0	2 062.5	5 544.1
7. International Court of Justice	28 145.5	25 742.3	30 778.8	27 626.5	28 549.1	27 070.6	29 110.9	28 393.2	32 614.8	32 032.0	34 661.6	19 458.6	36 837.0
8. Legal affairs	58 453.7	58 290.2	73 157.9	74 552.4	64 331.1	67 766.7	63 806.7	67 279.0	69 127.8	63 414.6	70 082.5	31 237.0	69 627.2
9. Economic and social affairs	83 293.4	81 412.5	83 857.3	79 913.9	85 636.1	84 606.9	87 128.8	88 400.9	96 655.7	88 168.5	106 596.5	44 120.0	104 780.5
10. Least developed countries, landlocked developing countries and small island developing States	5 886.2	5 619.2	6 609.3	6 488.3	7 320.2	6 882.7	8 633.8	7 654.2	8 923.9	7 903.4	11 184.8	3 941.0	10 894.6
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	7 985.9	7 984.8	7 823.6	8 043.0	8 207.4	7 883.5	8 695.2	8 694.0	9 612.5	8 572.3	10 735.8	4 311.3	11 126.1
12. Trade and development	68 087.9	67 874.4	73 777.6	70 302.4	71 274.8	73 517.5	79 372.3	78 378.6	83 589.4	81 847.1	89 995.0	38 429.9	88 288.4

<i>Budget section</i>	<i>2020 appropriation</i>	<i>2020 expenditure</i>	<i>2021 appropriation</i>	<i>2021 expenditure</i>	<i>2022 appropriation</i>	<i>2022 expenditure</i>	<i>2023 appropriation</i>	<i>2023 expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate (before recosting)</i>
13. International Trade Centre	18 861.8	18 861.8	20 641.5	20 100.2	20 174.9	19 073.4	20 457.6	20 179.0	21 723.5	21 631.7	23 376.8	10 868.7	23 376.8
14. Environment	23 364.3	21 841.5	23 720.4	21 105.1	22 912.4	21 478.6	21 033.6	20 859.7	21 990.2	20 465.2	24 501.1	10 467.7	24 273.4
15. Human settlements	12 508.4	12 167.3	12 495.8	12 529.4	13 275.8	13 313.7	13 385.1	12 365.5	13 018.4	11 858.1	15 055.0	5 459.2	14 989.9
16. International drug control, crime and terrorism prevention and criminal justice	21 627.1	21 616.5	23 363.1	22 484.8	21 924.1	22 916.1	23 110.5	22 619.6	24 332.3	24 201.1	27 765.0	11 147.9	29 475.5
17. UN-Women	9 741.4	9 692.1	9 719.9	9 458.8	9 957.6	10 011.2	10 614.4	10 473.7	10 788.0	10 788.0	11 443.4	5 486.7	11 413.0
18. Economic and social development in Africa	81 888.1	78 248.4	78 703.6	73 739.1	78 453.5	80 619.3	88 119.8	89 670.2	95 478.6	87 120.1	94 922.9	40 403.1	94 517.7
19. Economic and social development in Asia and the Pacific	55 526.8	54 527.1	59 071.7	53 236.0	55 253.2	52 231.9	55 138.7	53 542.7	56 817.1	53 097.7	58 498.4	26 045.8	58 624.3
20. Economic development in Europe	33 290.0	33 726.2	36 248.5	35 345.6	35 509.1	36 273.9	37 229.4	37 804.1	39 870.4	36 843.4	40 951.8	17 628.3	40 959.5
21. Economic and social development in Latin America and the Caribbean	57 591.8	57 374.9	60 553.7	58 397.4	59 786.2	58 024.4	58 741.2	60 664.2	64 364.2	56 916.3	62 821.7	27 453.6	62 841.4
22. Economic and social development in Western Asia	36 518.0	36 290.4	54 559.4	42 176.8	44 191.9	46 277.3	48 931.5	50 535.8	50 146.3	50 756.4	51 152.2	21 785.9	51 162.8
23. Regular programme of technical cooperation	35 577.6	34 980.5	35 706.7	35 678.3	38 764.8	38 826.2	43 374.5	42 884.1	46 241.7	42 303.1	49 706.0	16 181.7	51 706.0
24. Human rights	115 119.3	106 266.0	129 926.5	107 548.7	136 771.4	142 086.8	176 186.3	164 716.9	196 146.0	171 575.6	258 224.0	93 608.8	262 955.4
25. International protection, durable solutions and assistance to refugees	40 098.9	40 110.6	43 181.8	43 132.1	42 212.3	42 211.0	44 633.9	44 664.5	47 175.7	47 140.5	50 466.9	20 977.6	50 466.9
26. Palestine refugees	32 365.5	30 434.2	33 520.9	30 761.7	40 405.6	34 545.8	39 704.0	37 978.5	71 543.0	71 476.5	84 315.4	32 560.8	86 518.0
27. Humanitarian assistance	25 124.0	24 220.8	18 166.6	18 144.9	18 544.1	19 913.1	27 125.4	23 314.4	28 741.0	21 721.5	20 278.5	9 277.9	20 248.8
28. Global communications	94 692.4	92 797.6	99 066.1	90 943.9	100 072.8	98 176.2	101 807.0	105 109.1	117 916.7	102 155.7	123 479.5	49 504.1	123 560.2

Budget section	2020 appropriation	2020 expenditure	2021 appropriation	2021 expenditure	2022 appropriation	2022 expenditure	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate (before recosting)
29A. Department of Management Strategy, Policy and Compliance	52 921.4	54 301.8	54 668.4	54 988.1	56 285.7	58 557.8	60 885.2	62 288.5	66 795.8	61 480.3	68 358.9	29 182.2	69 820.5
29B. Department of Operational Support	93 025.6	85 742.1	85 617.0	86 103.0	87 981.2	90 739.8	96 878.0	96 696.6	96 246.0	87 652.1	101 043.9	38 471.7	101 017.6
29C. Office of Information and Communications Technology	49 959.8	51 684.5	51 518.7	52 952.1	52 717.7	51 724.0	53 425.9	54 305.8	53 855.4	52 868.8	55 389.6	20 239.9	55 382.3
29D. Administration, Nairobi ^a	18 048.8	19 140.0	17 751.1	16 703.6	18 745.7	18 354.7	19 014.6	20 324.7	18 354.0	19 100.9	23 512.3	9 065.4	19 015.2
29E. Administration, Geneva	69 736.4	70 476.8	76 591.4	75 608.0	75 159.8	77 897.5	77 706.4	79 310.0	89 386.4	80 081.8	90 290.8	40 031.7	90 982.2
29F. Administration, Vienna	18 088.4	18 042.1	19 833.5	19 300.3	18 502.6	21 353.8	19 940.6	20 216.0	20 366.0	19 598.3	22 314.6	9 959.2	22 408.1
30. Internal oversight	20 509.9	18 867.0	20 789.8	18 716.0	21 187.4	20 876.9	22 134.6	23 397.8	24 837.3	24 303.7	26 342.8	11 984.8	26 284.3
31. Jointly financed administrative activities	6 245.8	6 424.1	6 676.8	7 741.8	7 954.9	7 957.5	8 214.3	8 500.2	8 611.8	8 611.7	9 137.3	2 175.4	9 116.7
32. Special expenses	76 163.6	80 657.2	80 302.5	82 106.7	84 811.4	82 649.8	87 688.0	84 076.3	89 326.8	92 149.4	97 258.7	49 466.2	99 735.4
33. Construction, alteration, improvement and major maintenance	71 046.1	72 693.6	84 308.8	84 195.0	112 742.8	112 760.5	85 471.0	83 406.4	101 476.1	137 624.2	88 020.5	3 120.4	39 856.3
34. Safety and security	124 181.7	121 247.7	130 206.9	121 398.2	125 676.8	127 931.1	126 952.7	130 193.4	141 234.1	137 624.2	150 769.7	82 543.8	145 245.8
35. Development Account	14 199.4	14 199.4	15 199.4	15 199.4	16 199.4	16 199.4	16 491.3	16 491.3	18 502.9	18 502.9	19 011.9	15 209.5	19 011.9
36. Staff assessment	267 233.0	261 827.2	281 439.9	269 359.1	277 382.9	284 937.0	289 318.5	305 372.6	314 075.0	302 705.6	328 136.1	161 764.0	325 352.9
Total	3 073 830.5	3 015 940.3	3 224 724.1	3 017 890.8	3 257 755.4	3 236 269.6	3 396 308.3	3 370 212.3	3 615 704.4	3 361 198.33	814 838.5	1 653 986.9	3 714 930.9

^a Administration, Nairobi, changed from section 29G to section 29D in 2024.

Contingency fund

28. The Secretary-General recalls that, in his report entitled “Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budget process” ([A/72/492/Add.1](#)), he suggested that the adoption of an annual budget cycle would eliminate the need for a separate report on the budget outline. As the contingency fund had previously been expressed as a percentage of the programme budget outline level approved by the General Assembly, the Secretary-General further recommended that the contingency fund be set as a percentage of the appropriations initially approved for the preceding budget period. Accordingly, it is proposed that the level of the contingency fund for 2027 be set at 0.75 per cent of the approved programme budget for 2026 ([A/80/6 \(Introduction\)](#), paras. 34–36). The Advisory Committee recalls that, during the biennial budget cycle, in off-budget years, the Assembly would approve a programme budget outline, which would provide a preliminary estimate of the resources needed to accommodate the proposed programme of activities during the biennium. In the same resolution, the Assembly would set the level of the contingency fund and emphasize that it should be used in accordance with procedures for the use and operation of the contingency fund (see, for example, resolution [71/274](#)).

29. Upon enquiry, the Advisory Committee was provided with data on additional resources allocated beyond the proposed programme budget over the past four years. These include revised estimates, main construction projects, programme budget implications and recosting adjustments, as reflected in table 4, which shows a steady increase in additional resource requirements from one year to the next.

Table 4

Additional resources allocated after the proposed programme budget, 2022–2025

(Thousands of United States dollars)

<i>Year</i>	<i>Amount</i>
2022	157 098.0
2023	224 448.7
2024	328 027.1
2025	342 440.9

30. The Advisory Committee notes that, during the biennium budget, the programme budget outline and the contingency fund were existing mechanisms incorporated into the budgetary process to provide a greater level of predictability of resources required for the following budget. The Committee further notes that, despite the decision on the upfront consolidation of resource requirements related to Human Rights Council mandates in the proposed programme budget for 2025, total resources allocated subsequently beyond the initial budget proposal, including as a result of the recosting process, have more than doubled over the past four years. The Committee reiterates its view that the contingency fund could be a useful budgetary instrument for addressing additional resource requirements if the provisions of General Assembly resolutions [41/213](#) and [42/211](#) on its use are fully adhered to ([A/79/7/Add.38](#), para. 10).

Recosting

31. The Secretary-General explains that, excluding special political missions, for which, as per the established practice, the recosting of post and non-post resource requirements is already embedded in the budget proposals, the proposed programme

budget for 2026 includes \$1,823,300 in adjustments due to changes in price levels. Following the decision of the General Assembly not to recost non-post resources, the upcoming report of the Secretary-General on recosting will be limited to the recosting of post resources (including any linked or related items). On average, for the proposed programme budgets from 2023 to 2025, the proposed non-post recosting amounted to \$50.7 million. For 2026, the proposed adjustments resulting from known or expected price level changes of non-post resources reflected in the proposed programme budget amount to \$1.8 million ([A/80/6 \(Introduction\)](#), paras. 45 and 46). According to information provided to the Advisory Committee upon enquiry, and in line with paragraph 29 of Assembly resolution [79/257](#), provisions under non-post resources, except in a very limited number of cases, were not and will not be subject to recosting adjustments. According to the Secretariat, in practice, this means that non-post provisions are exposed to a loss of purchasing power due to inflation and may also experience gains or losses depending on exchange rate fluctuations.

32. The Advisory Committee was further informed that entities had been invited to submit separate requests for additional non-post resources in cases where significant price differences between 2025 and 2026 could not be accommodated within their approved budget levels. An example of such a request is the proposal submitted by the United Nations Office at Geneva: in the context of its consideration of some budget sections, such as section 13, International Trade Centre, and section 25, International protection, durable solutions and assistance to refugees, the Committee was informed of the Secretary-General's intention to propose recosting of related resources approved under grants and contributions. **The Advisory Committee expects that further information will be provided to the General Assembly, both at the time of its consideration of the present report and in the forthcoming recosting report, explaining the different approach by which some adjustments on non-post resources were incorporated into the current proposal, while other sections will have non-post resources proposed to be adjusted in the context of the report on recosting. The Committee underscores that, in light of the Assembly's decision not to recost non-post resources, any proposals to adjust amounts approved as grants and contributions under non-post resources must be submitted to the Assembly for its consideration. The Committee also trusts that the Secretary-General will monitor the impact of the Assembly decision not to recost non-post resources and will provide information thereon in related performance reports.** The Committee further discusses recosting in its report on the financial performance report on the programme budget for 2024 ([A/80/7/Add.1](#)) and its forthcoming report on revised estimates: effect of changes in rates of exchange and inflation.

33. With regard to non-post adjustments related to exchange rates, as explained by the Secretariat, in situations where the United States dollar experiences a decline in purchasing power due to the combined effects of inflation and exchange rate fluctuations, entities are required to absorb the resulting loss. Conversely, if the dollar gains purchasing power relative to the currency or currencies in which expenditures are made, the budget allocation may exceed actual needs. The Secretariat further informed the Advisory Committee that it had not yet entered into forward contracts to set exchange rates between the United States dollar and the euro or Swiss franc for 2026. These contracts were expected to be executed in the coming months, most likely in August or September. For the period from January to May 2025, the difference between the market rate and the contracted rate resulted in a negative variance of approximately \$9.6 million. It was noted that full-year gains or losses from forward purchasing in 2025 might vary depending on fluctuations in the currency markets. The Committee was also informed, in the context of its consideration of section 29E, that without the recosting adjustment, the Organization would continue to assume an older exchange rate contracted in August 2024 in the estimation of the resource requirements for 2026.

Liquidity situation

34. The Secretary-General dedicates a section in his report to the impact of liquidity constraints, which led to the release of only 80 per cent, on average, of the approved budget for all entities of the Secretariat in 2025. He provides information on the cash deficit in 2024 and thus far in 2025. According to the Secretary-General, unless the liquidity reserves are replenished in full at the end of 2025, cash conservation measures are again likely to constrain budget implementation during 2026. He further refers to his report on improving the financial situation of the United Nations (A/79/734) and the proposal to approve a mechanism for temporarily suspending the return of credits for regular budget operations whenever the liquidity situation risks undermining the full budget implementation of the following year (A/80/6 (Introduction), paras. 8–14, 48 and 49). In a letter dated 26 February 2024 to all heads of entities, the Controller indicated that, due to the liquidity situation, the allotments for each department, office and special political mission would be restricted to an amount lower than the approved budget. Unlike in 2024, there would be no exceptions for any entity or budget section, including oversight bodies. The allotments for post and other staff costs took into account the approved vacancy rates for each entity, recosting for posts and some elements of other staff costs, and the actual expenditures in November and December 2024. These allotments do not include recosting for non-post expenses in most cases, especially where post costs are too high to meet the spending reduction target. Upon request, the Advisory Committee was provided with the allotments released in 2025 as at 30 June 2025 by entity, as reflected in table 5.

Table 5
Released allotments in 2025, by entity/budget section

(Millions of United States dollars)

<i>Entity/budget section</i>	<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
External entities	283.6	232.8	82
Internal entities	3 588.9	2 858.0	80
1. Overall policymaking, direction and coordination	77.3	66.0	85
2. General Assembly and Economic and Social Council affairs and conference management	401.0	324.2	81
3. Political affairs – special political missions	136.3	114.6	84
3. Political affairs – other ^b	693.0	538.8	78
4. Disarmament	19.1	13.7	71
5. Peacekeeping operations	61.0	50.3	82
6. Peaceful uses of outer space	5.5	4.2	76
8. Legal affairs	70.1	54.6	78
9. Economic and social affairs	106.6	84.0	79
10. Least developed countries, landlocked developing countries and small island developing States	11.2	8.6	77
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	10.7	8.3	78
12. Trade and development	90.0	74.4	83
14. Environment	24.5	20.0	82
15. Human settlements	15.1	12.3	82
16. International drug control, crime and terrorism prevention and criminal justice	27.8	22.1	80

<i>Entity/budget section</i>		<i>Approved budget^a</i>	<i>Released allotment</i>	<i>Percentage</i>
18.	Economic and social development in Africa	94.9	75.3	79
19.	Economic and social development in Asia and the Pacific	58.5	49.7	85
20.	Economic development in Europe	41.0	34.5	84
21.	Economic and social development in Latin America and the Caribbean	62.8	51.9	83
22.	Economic and social development in Western Asia	51.2	41.9	82
23.	Regular programme of technical cooperation	49.7	33.2	67
24.	Human rights	258.2	188.0	73
27.	Humanitarian assistance	20.3	17.0	84
28.	Global communications	123.5	96.2	78
29A.	Department of Management Strategy, Policy and Compliance	68.4	52.9	77
29B.	Department of Operational Support	101.0	69.8	69
29C.	Office of Information and Communications Technology	55.4	38.0	69
29D.	Administration, Nairobi	23.5	20.0	85
29E.	Administration, Geneva	90.3	68.9	76
29F.	Administration, Vienna	22.3	15.4	69
30.	Internal oversight	26.3	23.4	89
31.	Jointly financed administrative activities	9.1	8.1	88
32.	Special expenses	97.3	86.2	89
33.	Construction, alteration, improvement and major maintenance	88.0	27.3	31
34.	Safety and security	150.8	140.0	93
35.	Development Account	19.0	19.0	100
36.	Staff assessment	328.1	305.2	93
Total		3 872.5	3 090.8	80

^a Including commitment authority for the resident coordinator system and subventions.

^b Excluding special political missions.

35. **The Advisory Committee is convinced that a sustainable solution to the liquidity situation of the Organization remains contingent on the full and timely receipt of contributions and stresses that the General Assembly has repeatedly urged all Member States to fulfil their financial obligations, as set out in the Charter of the United Nations, on time, in full and without conditions (see also [A/79/7](#), para. 21, and [A/79/803](#), para. 4). The Committee further remains of the view that current liquidity challenges merit exceptional decisions by the Assembly.** The Advisory Committee makes further observations on the liquidity situation in its report related to the performance report for 2024 ([A/80/7/Add.1](#)) and on improving the financial situation ([A/79/803](#)).

D. Other assessed and extrabudgetary resources

36. The total estimates for other assessed resources amount to \$431.8 million, reflecting an increase of \$42.4 million (10.9 per cent) compared with the estimates for 2025. Further details are reflected in the budget for the support account for peacekeeping operations for the period from 1 July 2025 to 30 June 2026 ([A/79/783](#)). The estimates for extrabudgetary resources for 2026 amount to \$14.9 billion, reflecting a decrease of \$20.0 million, or 0.1 per cent, compared with the estimates

for 2025 ([A/80/6 \(Introduction\)](#), paras. 50–53). Upon request, the Advisory Committee was provided with updated information on the estimated level of resources for 2026 across all funding sources, including the proposal for the regular budget and estimates for other assessed resources and extrabudgetary funds, which are contained in table 6. The Committee was also provided with information on the evolution of extrabudgetary resources from 2021 to 2026, as contained in table 7.

Table 6

Proposed resources for 2026, by source of funding

(Thousands of United States dollars)

	2024	2025	2026	Changes	
				Amount	Percentage
Regular budget					
Expenditure sections	3 615 704.4	3 814 838.5	3 714 930.9	(99 907.6)	(2.6)
Income sections	346 814.9	365 078.8	357 559.3	(7 519.5)	(2.1)
Net regular budget	3 268 889.5	3 449 759.7	3 357 371.6	(92 388.1)	(2.7)
Other assessed	391 890.5	389 360.6	431 780.6	42 420.0	10.9
Extrabudgetary	15 187 562.0	14 906 188.5	14 886 201.3	(19 987.2)	(0.1)
Total net budget	18 848 342.0	18 745 308.8	18 675 353.5	(69 955.3)	0.1

Table 7
Estimated extrabudgetary resources and actual expenditure, by budget section, 2021–2026

(Thousands of United States dollars)

Budget section	2021		2022		2023		2024		2025		2026 estimate
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	
1. Overall policymaking, direction and coordination	316 861.4	255 132.8	345 525.2	273 323.9	339 947.1	270 755.3	341 219.7	281 257.4	344 428.7	145 378.5	345 663.6
2. General Assembly and Economic and Social Council affairs and conference management	22 902.5	15 767.3	23 537.5	21 163.8	30 411.6	21 469.9	27 304.4	19 769.7	26 145.9	10 402.4	25 550.9
3. Political affairs ^a	88 209.9	86 751.8	100 186.7	88 898.5	100 598.9	86 038.3	75 193.2	80 662.7	72 629.7	35 880.1	68 776.2
4. Disarmament	10 556.9	10 886.4	11 044.2	18 257.0	19 501.2	18 101.1	19 859.9	21 390.3	19 563.0	8 829.4	19 995.0
5. Peacekeeping operations	76 788.4	57 995.1	61 780.8	73 964.8	68 784.0	68 976.4	68 656.7	66 682.9	75 281.8	54 820.1	75 080.6
6. Peaceful uses of outer space	1 139.7	1 124.4	1 316.8	1 280.3	1 647.8	1 647.8	1 584.8	1 760.5	1 800.8	748.7	1 964.9
7. International Court of Justice	–	–	–	–	–	–	–	–	–	–	–
8. Legal affairs	14 430.0	11 785.7	20 556.4	17 836.2	22 675.3	20 761.4	30 108.8	23 102.9	25 776.8	9 154.6	21 962.9
9. Economic and social affairs	96 691.1	76 133.0	94 836.5	85 089.2	96 752.1	95 618.8	104 218.0	104 900.2	112 268.2	58 386.7	104 775.9
10. Least developed countries, landlocked developing countries and small island developing States	2 793.8	1 780.2	2 246.7	1 889.1	4 930.8	2 630.5	3 732.2	1 371.3	5 234.5	743.7	3 239.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	597.6	285.1	451.5	435.1	554.7	186.8	756.0	461.1	611.0	210.1	611.0
12. Trade and development	41 151.5	44 548.2	44 548.2	53 751.6	54 041.5	61 326.0	61 326.0	60 299.0	60 299.0	38 428.3	60 299.0
13. International Trade Centre	–	–	–	–	105 000.0	105 000.0	105 000.0	117 363.6	115 000.0	66 942.2	115 000.0
14. Environment	435 465.0	480 248.4	413 259.5	625 035.7	413 260.0	587 813.5	413 209.6	642 728.4	578 485.5	359 309.6	578 485.5
15. Human settlements	215 682.7	156 875.3	242 174.6	149 351.9	148 837.6	168 715.3	167 932.7	179 059.9	162 152.9	84 009.4	175 326.6
16. International drug control, crime and terrorism prevention and criminal justice	319 015.6	314 127.1	330 114.6	355 483.2	330 594.5	406 366.1	408 073.7	437 678.6	401 620.9	205 568.2	404 995.4
17. UN-Women	485 000.0	538 818.2	500 000.0	555 469.9	500 000.0	546 103.0	515 000.0	627 264.7	515 000.0	273 366.3	515 000.0
18. Economic and social development in Africa	25 442.2	17 403.4	21 174.3	14 987.5	17 562.2	17 562.2	27 013.9	23 574.3	26 476.7	5 645.8	17 187.6

Budget section	2021		2022		2023		2024		2025		
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	2026 estimate
19. Economic and social development in Asia and the Pacific	26 358.5	18 050.8	28 489.6	18 685.3	24 923.9	26 612.0	30 172.8	27 618.9	32 736.5	13 053.7	25 572.6
20. Economic development in Europe	23 184.8	19 786.4	23 586.3	22 161.8	23 338.3	22 716.5	28 001.6	27 825.2	27 865.0	14 618.4	26 529.9
21. Economic and social development in Latin America and the Caribbean	9 936.1	9 105.8	10 715.6	13 517.3	11 296.8	13 313.3	12 729.0	13 277.5	13 218.0	7 547.0	12 222.6
22. Economic and social development in Western Asia	9 589.2	5 003.1	8 154.3	10 621.6	9 426.9	10 369.9	11 289.0	10 252.8	12 125.3	4 419.0	12 442.8
23. Regular programme of technical cooperation	—	—	—	—	—	—	—	—	—	—	—
24. Human rights	220 626.1	213 870.2	244 719.4	234 089.3	264 520.0	273 024.5	280 010.1	279 287.8	250 890.8	147 261.3	238 346.2
25. International protection, durable solutions and assistance to refugees	8 572 652.8	4 874 820.8	8 951 495.7	5 558 103.0	10 884 077.9	3 761 595.5	10 574 492.6	4 941 309.7	10 197 039.0	2 118 925.6	10 197 039.0
26. Palestine refugees	1 047 400.0	819 100.0	980 700.0	849 603.6	1 082 704.0	802 493.4	1 075 719.0	699 769.9	987 683.6	365 840.7	1 021 508.8
27. Humanitarian assistance	346 200.0	332 600.0	397 000.0	374 500.0	414 482.2	393 557.6	426 403.2	417 731.3	430 795.5	228 811.3	431 901.7
28. Global communications	9 939.5	9 828.5	11 798.1	11 770.3	12 318.7	9 318.8	12 607.0	10 965.5	15 981.1	10 840.0	7 509.9
29A. Department of Management Strategy, Policy and Compliance	36 059.4	35 304.5	37 259.9	37 813.3	31 345.5	28 501.6	35 309.9	34 986.9	40 976.8	172 912.1	38 089.1
29B. Department of Operational Support	65 500.4	72 566.9	93 081.3	71 180.7	71 643.3	66 576.8	66 488.4	69 280.1	76 357.1	47 112.5	71 113.6
29C. Office of Information and Communications Technology	37 915.6	81 210.6	65 751.3	66 578.1	66 853.0	71 511.0	69 206.7	77 382.3	69 721.3	44 456.2	63 611.6
29D. Administration, Nairobi ^b	23 252.1	17 614.3	23 520.0	20 314.7	25 360.7	24 176.0	27 422.8	27 917.7	30 560.1	18 839.5	30 560.1
29E. Administration, Geneva	38 622.7	40 379.4	42 270.0	44 655.3	42 807.7	48 643.6	49 590.5	55 265.0	56 191.7	28 304.0	56 053.5
29F. Administration, Vienna	18 320.2	16 494.4	17 710.4	16 145.6	19 265.3	20 133.6	24 232.5	23 655.9	28 844.1	12 739.5	26 233.5
30. Internal oversight	12 550.1	11 126.3	13 747.0	11 638.7	13 745.8	11 554.4	13 644.4	13 584.5	14 965.4	8 068.1	14 965.4
31. Jointly financed administrative activities	—	—	—	—	—	—	—	—	—	—	—
32. Special expenses	6 020.4	6 203.7	6 448.2	6 163.2	6 425.0	6 290.2	6 855.0	6 626.5	7 673.5	3 248.8	18 089.4

Budget section	2021		2022		2023		2024		2025		2026 estimate
	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure	Estimate	Expenditure (as at 30 June)	
33. Construction, alteration, improvement and major maintenance	—	—	—	—	—	—	—	—	—	—	—
34. Safety and security	14 007.0	10 092.7	16 781.3	11 145.5	15 199.4	21 207.0	26 886.8	22 140.5	19 133.1	7 936.8	22 797.3
35. Development Account	—	—	—	—	—	—	—	—	—	—	—
36. Staff assessment	—	—	—	—	—	—	—	—	—	—	—
Subtotal	12 670 863.2	8 662 820.8	13 185 981.9	9 714 905.0	15 274 830.7	8 090 694.7	15 141 250.9	9 448 205.5	14 855 533.3	4 163 793.8	14 848 501.2
Special political missions	n/a	n/a	n/a	n/a	n/a	n/a	46 311.1	37 890.4	50 655.2	15 279.1	37 700.1
Total	12 670 863.2	8 662 820.8	13 185 981.9	9 714 905.0	15 274 830.7	8 090 694.7	15 187 562.0	9 486 095.9	14 906 188.5	4 179 072.9	14 886 201.3

^a Excluding special political missions.

^b Administration, Nairobi, changed from section 29G to section 29D in 2024.

E. Posts and personnel matters

37. Excluding the special political missions, a total of 10,667 posts are proposed for the 2026 regular budget, reflecting a net increase of 134 posts compared with 10,533 posts approved in 2025. The proposed staffing changes include the establishment of 109 new posts, the conversion of 4 posts from extrabudgetary to regular budget funding and 39 general temporary assistance positions to posts, and the abolishment of 18 posts. Table 9 of the report of the Secretary-General provides information on the proposed post changes in 2026 compared with approved posts in 2025. Table 10 provides information on the distribution of posts in the Professional and higher categories and the General Service and related categories since 2021. In annex II, schedule 3, the Secretary-General provides information on the approved posts for 2025 and the proposed post changes for 2026, by category, grade and budget section.

38. Upon request, the Advisory Committee was provided with updated information on the number of posts by source of funding in 2024, 2025 and 2026, as reflected in table 8. The Committee was also provided with the information in table 9, which shows the evolution of personnel resources under the regular budget between 2021 and 2026, indicating that costs have grown from \$1.90 billion in 2021 to the proposed \$2.34 billion for 2026, a 23.2 per cent increase. Information provided to the Committee also indicates that, between 2021 and 2026, 446 posts were proposed for establishment, while 104 were proposed for abolishment (including 47 proposed abolishments in the Department for General Assembly and Conference Management). **The Advisory Committee notes that the number of regular budget posts, excluding special political missions, increased from 10,597 approved for 2025 to 10,734 (including income sections) proposed for 2026 and that those funded under other assessed resources increased from 1,344 to 1,456 while the number of extrabudgetary posts decreased from 25,485 to 25,375 over the same period. The Committee trusts that updated information on the number of posts funded by different funding streams will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

39. Upon further request, the Advisory Committee was provided with table 10 on the budget for posts and number of approved posts in 2010, 2015, 2020 and 2025, by budget section, and was informed that, all else being equal, the increase of 43.9 per cent over the 15-year period between 2010 and 2025 corresponded to an average annual increase of less than 2.5 per cent per year. The Committee notes that, in the period from 2010 to 2020, the number of posts was reduced from 10,262 to 9,972, a reduction of 2.8 per cent. However, in the period from 2020 to 2025, the trend in reducing the number of posts was reversed, and the total number increased to 10,533, a 5.6 per cent increase.

40. **The Advisory Committee notes that, while the average increase in the number of posts across entities is approximately 2.6 per cent, there are significant variations among sections of the budget. While some sections experienced overall post reductions of up to 16 per cent over the past 15 years, others saw substantial increases, reaching nearly 140 per cent in certain cases. Of note, sections 2, 5, 29D, 29E and 29F experienced a reduction of more than 10 per cent in the number of posts, and sections 10, 14, 24 and 26 experienced increases in the number of posts ranging from 85.7 per cent to 139.6 per cent. With regard to the variances related to entities established after the management reform, the Committee notes that section 29B experienced a decrease in the number of posts by 26.2 per cent, while sections 29A and 29C experienced increases in the order of 42.5 per cent and 29.9 per cent, respectively. The Committee trusts that an explanation will be provided to the General Assembly on how the numbers provided, and the variances indicated, take into account the**

entities and sections existing before the management reform, as well as on the increases indicated, despite reductions of the staffing footprint in support-related functions across the Secretariat.

Table 8
Posts by source of funding, 2024–2026

	2024	2025	2026	Change	
				Posts	Percentage
Regular budget					
Expenditure sections, excluding special political missions	10 379	10 533	10 667	134	1.3
Special political missions	4 079	3 742	3 142	(600)	(16.0)
Income sections	64	64	67	3	4.7
Subtotal	14 522	14 339	13 876	(463)	(3.2)
Other assessed	1 368	1 344	1 456	112	8.3
Extrabudgetary	26 044	25 485	25 409	(76)	(0.3)
Total	41 934	41 168	40 741	(427)	(1.0)

Table 9
Evolution of personnel resources, 2021–2026

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2021</i>		<i>2022</i>		<i>2023</i>		<i>2024</i>		<i>2025</i>		<i>2026 estimates (before recosting)</i>
	<i>Appropriation</i>	<i>Expenditures</i>	<i>Appropriation</i>	<i>Expenditures</i>	<i>Appropriation</i>	<i>Expenditures</i>	<i>Appropriation</i>	<i>Expenditures</i>	<i>Appropriation</i>	<i>Expenditures (January– June)</i>	
Posts	1 400 980.0	1 323 584.0	1 387 819.0	1 376 014.0	1 417 231.0	1 435 823.0	1 553 276.0	1 504 279.0	1 672 144.0	764 713.7	1 697 432.0
Other staff costs	218 569.0	188 164.0	230 801.0	225 373.0	278 861.0	252 121.0	291 030.0	246 083.0	336 508.0	120 074.4	318 900.0
Staff assessment	281 434.0	269 359.0	277 383.0	284 937.0	289 319.0	305 373.0	314 075.0	302 706.0	328 136.0	161 764.0	325 353.0
Total	1 900 983.0	1 781 107.0	1 896 003.0	1 886 324.0	1 985 411.0	1 993 317.0	2 158 381.0	2 053 068.0	2 336 788.0	1 046 552.1	2 341 685.0

Table 10
Budget for posts and number of approved posts in 2010, 2015, 2020 and 2025, by budget section

(Thousands of United States dollars)

<i>Budget section</i>	<i>2010</i>		<i>2015</i>		<i>2020</i>		<i>2025</i>		<i>Budget variance 2025 vs. 2010 (percentage)</i>	<i>Variance in the number of posts 2025 vs. 2010 (percentage)</i>
	<i>Budget for posts</i>	<i>Approved number of posts</i>	<i>Budget for posts</i>	<i>Approved number of posts</i>	<i>Budget for posts</i>	<i>Approved number of posts</i>	<i>Budget for posts</i>	<i>Approved number of posts</i>		
1. Overall policymaking, direction and coordination	29.4	216	34.2	225	41.4	246	56.7	284	93.0	31.5
2. General Assembly and Economic and Social Council affairs and conference management	253.5	1 883	247.4	1 741	254.7	1 631	298.4	1 586	17.7	(15.8)
3. Political affairs ^a	47.3	376	50.3	370	56.7	375	79.0	446	66.9	18.6
4. Disarmament	8.6	62	10.8	61	9.5	62	12.4	73	44.1	17.7
5. Peacekeeping operations	36.6	400	35.0	380	34.5	336	38.1	330	4.3	(17.5)
6. Peaceful uses of outer space	3.4	24	3.5	23	3.2	23	4.4	25	30.7	4.2
7. International Court of Justice	11.9	114	13.4	119	15.1	116	17.0	125	42.9	9.6
8. Legal affairs	19.1	144	21.1	145	31.6	204	39.7	214	107.7	48.6
9. Economic and social affairs	73.5	505	71.4	495	74.5	488	90.2	499	22.6	(1.2)
10. Least developed countries, landlocked developing countries and small island developing States	2.9	18	2.1	28	5.2	28	8.8	43	198.4	138.9
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	5.1	35	4.1	44	6.6	43	8.9	45	73.7	28.6
12. Trade and development	61.4	400	66.7	385	62.5	379	80.6	392	31.3	(2.0)
14. Environment	6.3	48	13.4	95	21.7	113	22.3	115	252.4	139.6

Budget section	2010		2015		2020		2025		Budget variance 2025 vs. 2010 (percentage)	Variance in the number of posts 2025 vs. 2010 (percentage)
	Budget for posts	Approved number of posts	Budget for posts	Approved number of posts	Budget for posts	Approved number of posts	Budget for posts	Approved number of posts		
15. Human settlements	8.8	75	11.4	75	11.2	73	13.5	82	53.8	9.3
16. International drug control, crime and terrorism prevention and criminal justice	15.9	122	18.4	124	18.3	125	23.6	142	48.0	16.4
17. UN-Women ^b			7.0	45	9.1	49	10.6	49	51.2	8.9
18. Economic and social development in Africa	40.2	559	45.7	554	52.9	541	62.0	540	53.9	(3.4)
19. Economic and social development in Asia and the Pacific	42.7	440	43.1	428	48.1	418	52.5	418	23.1	(5.0)
20. Economic development in Europe	30.4	200	36.6	196	31.7	188	38.8	188	27.7	(6.0)
21. Economic and social development in Latin America and the Caribbean	45.7	496	49.4	488	48.5	480	52.6	480	15.2	(3.2)
22. Economic and social development in Western Asia	25.3	261	32.9	260	30.6	255	40.1	257	58.7	(1.5)
24. Human rights	52.4	344	68.9	404	68.6	433	128.9	686	145.9	99.4
25. International protection, durable solutions and assistance to refugees	0.6	2	0.9	2	0.7	2	0.8	2	35.3	—
26. Palestine refugees	21.7	133	27.2	150	32.3	158	49.9	247	129.7	85.7
27. Humanitarian assistance	10.9	70	12.4	72	12.9	72	15.2	72	39.8	2.9
28. Global communications	72.2	738	78.5	734	79.2	688	96.5	690	33.7	(6.5)
29A. Department of Management Strategy, Policy and Compliance	24.3	193	24.6	179	39.0	272	50.5	275	107.8	42.5
29B. Department of Operational Support	50.0	496	55.0	507	36.7	354	45.1	366	(9.8)	(26.2)
29C. Office of Information and Communications Technology	17.4	137	18.1	136	24.5	183	26.8	178	53.8	29.9
29D. Administration, Nairobi ^c	9.6	131	11.5	126	10.7	112	13.1	112	36.2	(14.5)
29E. Administration, Geneva	37.3	352	51.2	329	41.8	289	53.1	298	42.4	(15.3)
29F. Administration, Vienna	9.5	93	9.5	90	9.3	83	11.1	83	16.7	(10.8)
30. Internal oversight	16.2	115	18.7	118	17.5	114	22.2	116	36.8	0.9
34. Safety and security	72.0	1 080	81.1	1 058	83.0	1 039	108.8	1 075	51.1	(0.5)
Total	1 162.2	10 262	1 275.4	10 186	1 324.1	9 972	1 672.1	10 533	43.9	2.6

Note: The information relating to section 29 was adjusted in an effort to make it comparable across the 20-year period. However, due to the significant changes emanating from the management reform effective since 2019, there are two distinct periods that are comparable, with 2010 and 2015 being comparable and 2020 and 2025 also being comparable. Comparing 2010 or 2015 with either 2020 or 2025 may lead to incorrect conclusions. To a lesser extent, sections 3 and 5 were also affected by the reform effective since 2019.

^a Excluding special political missions.

^b UN-Women: comparing 2015 and 2025, as there are no data for 2010.

^c Administration, Nairobi, changed from section 29G to section 29D in 2024.

High-level posts and positions and rejuvenation of the Secretariat

41. Upon enquiry, the Advisory Committee was provided with a breakdown of proposed posts for 2026 by category, level and budget section (see table 11). The Committee was provided with information on the posts at the D-1 level and above funded by the regular budget, as well as the number of such posts funded from all funding sources, including the regular budget, other assessed contributions and extrabudgetary resources (see table 12). The Committee was informed that the budget guide continued to provide direction on the planning of posts and positions. To prevent staffing structures from becoming increasingly top-heavy, entities are required to adhere to the following parameters: (a) proposals may be made only if the total number of posts at the D-1 level and above does not increase, unless justified by exceptional circumstances; (b) any upward reclassification must be offset by one or more downward reclassifications; and (c) proposals must not include the abolishment or reduction of posts at the P-2 and P-1 levels. Similar guidance has been issued to entities in the context of preparing their proposals under the UN80 Initiative. **The Advisory Committee recalls General Assembly resolutions [78/252](#) and [77/278](#) and considers that the UN80 Initiative represents an opportunity to strike a balance between levels and grades of posts funded by the regular budget and extrabudgetary sources, in particular in the Professional and higher categories, which in turn would also support the ongoing human resources management initiatives, such as efforts to rejuvenate the workforce of the Secretariat, as well as other targets such as those pertaining to equitable geographical representation and gender balance (see also [A/79/7](#), para. 61, [A/78/7](#), para. 86, [A/77/7](#), para. 45, [A/76/7](#) and [A/76/7/Corr.1](#), para. 52, and [A/75/7](#) and [A/75/7/Corr.1](#), para. 49).** The Committee trusts that proposed reductions in the number of posts in the context of the UN80 Initiative will reflect efforts made to avoid increases in the percentage of high-level posts. The Committee will consider this matter further in the context of the forthcoming human resources reports.

Table 11
Proposed posts for 2026, by category, level and budget section

(Number of posts)

Budget section		Professional and higher									General Service and related						Total
		USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	Subtotal	
1.	Overall policymaking, direction and coordination	11	5	9	17	42	41	45	16	186	18	80	—	—	10	108	294
2.	General Assembly and Economic and Social Council affairs and conference management	1	1	6	18	211	426	333	11	1 007	73	487	—	—	12	572	1 579
3.	Political affairs ^a	4	4	13	20	57	88	68	22	276	5	109	15	7	42	178	454
4.	Disarmament	1	—	1	5	12	11	14	4	48	6	14	—	3	4	27	75
5.	Peacekeeping operations	1	4	5	6	7	6	4	2	35	—	9	89	2	195	295	330
6.	Peaceful uses of outer space	—	—	1	1	2	7	6	3	20	—	5	—	—	—	5	25
7.	International Court of Justice	—	1	1	1	4	20	22	26	75	6	59	—	—	—	65	140
8.	Legal affairs	1	2	4	8	24	34	53	24	150	13	51	—	—	—	64	214
9.	Economic and social affairs	1	2	9	32	68	92	73	46	323	33	146	—	—	—	179	502
10.	Least developed countries, landlocked developing countries and small island developing States	1	—	1	1	9	12	8	3	35	1	7	—	—	—	8	43
11.	United Nations system support for the African Union's Agenda 2063: The Africa We Want	1	—	1	2	6	10	13	2	35	1	8	—	—	1	10	45
12.	Trade and development	1	1	5	20	52	68	78	37	262	10	120	—	—	—	130	392
13.	International Trade Centre	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14.	Environment	1	1	4	11	26	40	15	1	99	1	6	—	—	10	17	116
15.	Human settlements	1	—	1	5	9	21	15	5	57	—	2	—	—	23	25	82
16.	International drug control, crime and terrorism prevention and criminal justice	1	—	3	8	15	36	35	15	113	3	28	—	—	—	31	144
17.	UN-Women	1	1	3	4	7	9	7	5	37	—	12	—	—	—	12	49
18.	Economic and social development in Africa	1	—	3	16	44	72	79	27	242	—	2	—	21	285	308	550
19.	Economic and social development in Asia and the Pacific	1	—	2	15	35	63	53	34	203	—	—	—	3	217	220	423
20.	Economic development in Europe	1	—	1	8	23	35	39	21	128	3	57	—	—	—	60	188
21.	Economic and social development in Latin America and the Caribbean	1	—	3	12	31	61	62	47	217	—	4	—	3	256	263	480
22.	Economic and social development in Western Asia	1	—	2	8	26	36	30	18	121	—	—	1	4	131	136	257
23.	Regular programme of technical cooperation	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
24.	Human rights	1	3	3	15	50	174	279	70	595	5	103	—	36	11	155	750

Budget section		Professional and higher									General Service and related						Total
		USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	Subtotal	
25.	International protection, durable solutions and assistance to refugees	1	1	—	—	—	—	—	—	2	—	—	—	—	—	—	2
26.	Palestine refugees	1	2	9	17	46	104	52	4	235	—	12	—	—	—	12	247
27.	Humanitarian assistance	1	1	3	4	11	16	14	5	55	2	15	—	—	—	17	72
28.	Global communications	1	—	3	18	34	72	105	58	291	7	200	—	50	143	400	691
29A.	Department of Management Strategy, Policy and Compliance	1	2	8	19	38	51	43	25	187	20	74	—	—	1	95	282
29B.	Department of Operational Support	1	2	5	6	14	17	16	14	75	16	186	—	—	93	295	370
29C.	Office of Information and Communications Technology	—	1	1	6	16	23	35	9	91	16	69	—	—	2	87	178
29D.	Administration, Nairobi	—	—	1	4	7	10	17	7	46	—	—	—	1	67	68	114
29E.	Administration, Geneva	—	—	1	4	10	17	22	22	76	16	207	—	—	—	223	299
29F.	Administration, Vienna	—	—	1	1	4	5	6	3	20	6	59	—	—	—	65	85
30.	Internal oversight	1	1	3	4	13	29	22	14	87	8	20	—	—	1	29	116
31.	Jointly financed administrative activities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
32.	Special expenses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33.	Construction, alteration, improvement and major maintenance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
34.	Safety and security	1	1	2	4	10	26	22	9	75	9	170	—	—	825	1 004	1 079
35.	Development Account	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
36.	Staff assessment	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total		41	36	118	320	963	1 732	1 685	609	5 504	278	2 321	105	130	2 329	5 163	10 667

^a Excluding special political missions.

Table 12
Number of posts at the D-1 level and above, by budget section

Budget section	Funded by the regular budget			Funded by all funding sources (regular budget, extrabudgetary and other assessed)		
	D-1 and above	Total proposed	Percentage	D-1 and above	Total proposed	Percentage
1. Overall policymaking, direction and coordination	42	294	14.3	180	1 687	10.7
2. General Assembly and Economic and Social Council affairs and conference management	26	1 579	1.6	27	1 657	1.6
3. Political affairs ^a	41	454	9.0	47	717	6.6
4. Disarmament	7	75	9.3	7	126	5.6
5. Peacekeeping operations	16	330	4.8	37	915	4.0
6. Peaceful uses of outer space	2	25	8.0	2	33	6.1
7. International Court of Justice	3	140	2.1	3	140	2.1
8. Legal affairs	15	214	7.0	17	299	5.7
9. Economic and social affairs	44	502	8.8	45	545	8.3
10. Least developed countries, landlocked developing countries and small island developing States	3	43	7.0	3	46	6.5
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	4	45	8.9	4	45	8.9
12. Trade and development	27	392	6.9	28	407	6.9
13. International Trade Centre	–	–	–	–	20	–
14. Environment	17	116	14.7	57	1 129	5.0
15. Human settlements	7	82	8.5	13	148	8.8
16. International drug control, crime and terrorism prevention and criminal justice	12	144	8.3	24	985	2.4
17. UN-Women	9	49	18.4	34	520	6.5
18. Economic and social development in Africa	20	550	3.6	21	625	3.4
19. Economic and social development in Asia and the Pacific	18	423	4.3	21	536	3.9
20. Economic development in Europe	10	188	5.3	11	195	5.6
21. Economic and social development in Latin America and the Caribbean	16	480	3.3	17	533	3.2
22. Economic and social development in Western Asia	11	257	4.3	12	302	4.0
24. Human rights	22	750	2.9	28	2027	1.4
25. International protection, durable solutions and assistance to refugees	2	2	100.0	162	16 058	1.0
26. Palestine refugees	29	247	11.7	33	373	8.8
27. Humanitarian assistance	9	72	12.5	51	2423	2.1
28. Global communications	22	691	3.2	22	695	3.2

<i>Budget section</i>	<i>Funded by the regular budget</i>			<i>Funded by all funding sources (regular budget, extrabudgetary and other assessed)</i>		
	<i>D-1 and above</i>	<i>Total proposed</i>	<i>Percentage</i>	<i>D-1 and above</i>	<i>Total proposed</i>	<i>Percentage</i>
29A. Department of Management Strategy, Policy and Compliance	30	282	10.6	34	593	5.7
29B. Department of Operational Support	14	370	3.8	25	964	2.6
29C. Office of Information and Communications Technology	8	178	4.5	10	243	4.1
29D. Administration, Nairobi	5	114	4.4	5	413	1.2
29E. Administration, Geneva	5	299	1.7	5	479	1.0
29F. Administration, Vienna	2	85	2.4	4	175	2.3
30. Internal oversight	9	116	7.8	13	292	4.5
34. Safety and security	8	1 079	0.7	8	1 153	0.7
Total	515	10 667	4.8	1 010	37 498	2.7

^a Excluding special political missions.

Conversion of general temporary assistance positions

42. The Secretary-General indicates that, in line with the guidance from the General Assembly in paragraph 20 of its resolution [79/257](#), in which it stipulated the intended use of general temporary positions and stressed that such positions should be kept to an absolute minimum, the Secretary-General proposed the conversion to posts of long-term general temporary assistance positions. A pilot approach that uses a 10-year threshold for these proposed conversions has been adopted. Future proposals will be informed by eventual additional guidance to be provided by the Assembly ([A/80/6 \(Introduction\)](#)), para. 18 (c)).

43. According to the Secretariat, the criteria for conversions of general temporary assistance positions to temporary or established posts are guided by a number of factors, including the following: (a) the duration of the mandated work/functions is expected to exceed one year; and (b) the absence of General Assembly guidance requesting the functions to be performed by general temporary assistance positions. In addition, the Assembly, in paragraph 20 of its resolution [79/257](#), indicated that general temporary assistance continued to be used for purposes other than those for which it was intended, and stressed that general temporary assistance positions, not temporary posts, were the proper arrangement for additional support during periods of exceptional and/or peak workload and the replacement of staff on parental leave or extended sick leave and should be kept to an absolute minimum to meet short-term requirements. Upon enquiry, the Advisory Committee was provided with information on the proposed conversions from general temporary assistance positions to established posts over the past 10 years and was informed that the proposed conversions in 2026 were not related to the UN80 Initiative, as they were proposed in line with the guidance from the Assembly in paragraph 20 of its resolution [79/257](#), stipulating the intended use of general temporary positions and requesting that such positions be kept to a minimum. The Secretary-General is therefore proposing the conversion of long-standing general temporary assistance positions, established for at least 10 years and having core, ongoing functions, into established posts. These cost-neutral proposals are aimed solely at implementing a decision of the Assembly. Future proposals will be informed by any additional guidance that the Assembly may provide. **The Advisory Committee acknowledges the intention of the Secretariat to reduce the number of general temporary assistance positions undertaking long-term functions, in line with General Assembly resolution [79/257](#). The Committee encourages the Secretary-General, when reviewing requirements for general temporary assistance positions, to consider using the temporary post modality for conversion or proposing discontinuation, following a thorough analysis of the job requirements and length of the mandate involved. The Committee will revert to the proposed conversions of general temporary assistance positions to posts in the context of its deliberation of the revised estimates (see also para. 62 below).** The Committee makes further comments in the relevant sections below.

Temporary posts

44. According to the Secretary-General, temporary posts are posts to perform functions required for more than one year, but for a limited period as specified in the relevant mandate (e.g. posts associated with the International Decade for People of African Descent). The establishment and subsequent changes require approval by the General Assembly. Temporary posts are controlled by a staffing table that is approved by the Assembly (annually in the annex to the budget resolution) ([A/80/6 \(Introduction\)](#)), annex I, sect. A). Upon request, the Advisory Committee was provided with updated information on the proposed and approved temporary posts by budget section. The Committee was also provided with updated information on the proposed

temporary posts for 2026 and the approved posts over the past five years. The information shows a steady increase in the total number of temporary posts. **The Advisory Committee continues to be of the view that, in general, temporary posts should be considered in lieu of general temporary assistance positions for functions expected for a period of time exceeding the maximum ceiling for general temporary assistance prescribed by the current policies of the Organization (see also A/79/7, para. 27).**

National Professional Officers

45. The Advisory Committee has devoted considerable attention to the issue of nationalization in its reports, in particular on peacekeeping operations, the most recent of which is its report on cross-cutting issues related to peacekeeping operations (A/78/744). The presence of national staff in United Nations field offices and peacekeeping operations also permits the Organization to be more sensitive to the capacity-building needs and priorities of the local population. **The Advisory Committee encourages sustained efforts to attract and employ National Professional Officers wherever practical and feasible and where it could result in efficiencies and contribute to capacity-building, including through the nationalization of existing posts, as appropriate. The Committee trusts that activities financed through extrabudgetary resources, where opportunities may be more prevalent, should also provide opportunities to national staff. The Committee further trusts that the Secretary-General will report on his efforts in the next proposed programme budget submission (see also A/79/7, para. 26).**

Vacant posts and positions and vacancy rates

46. Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were 1,684 vacant regular budget posts and positions. The Committee received a list of 93 posts and positions that have remained vacant for more than two years. In addition, it was informed that 273 posts established since 2022 remained vacant, 96 of which were in OHCHR. Furthermore, of the 189 posts established for 2025, 111 remained vacant as at the same date. According to the Secretariat, recruitment for vacant posts has been placed on hold due to the Organization's liquidity constraints. That is the reason for which a high proportion of recently established posts and positions have not yet been filled. However, while some posts are currently vacant, recruitment processes may be under way, and entities may be in a position to fill these posts in late 2025 or early 2026, should the liquidity situation improve. Any revised approach will take into account proposals to be presented in the revised estimates. **The Advisory Committee notes that the current high number of vacancies may facilitate a post reduction in the Organization with a reduced impact on the actual number of staff to be separated. In that regard, the Committee considers that, in view of the UN80 Initiative and the related revised estimates proposals, which have a target level of post reduction of 20 per cent, the Secretariat should continue to adopt a careful approach to filling vacancies, in particular posts which could be proposed for abolishment in the context of the revised estimates, pending a decision by the General Assembly on the UN80 Initiative-related proposals.**

47. The Advisory Committee recalls that the General Assembly, in paragraph 25 of its resolution 77/262, requested the Secretary-General to review all positions that had been vacant for 24 months or longer, to propose either their retention, with clear justification of need, or abolishment, and to provide a list of all long-vacant positions and actions taken in the annex to his future reports. In addition, in its resolutions 78/252 and 79/257, the Assembly reiterated its concern about the high number of vacancies and requested the Secretary-General to fill vacant positions expeditiously,

and to conduct a review on how to effectively utilize existing posts, including those that had been vacant for 24 months or longer, and to report the results of the review by proposing either their retention, with clear justification of need, changing of post or proposing their abolishment, as appropriate, in his future reports. The Committee was informed, upon enquiry, that it was difficult to distinguish between posts vacant from a liquidity or budgetary standpoint and those available for recruitment, as the situation often resulted from a combination of reasons. It was challenging to include such information in budget submissions, as: (a) the budget was forward-looking while actual vacancy was backward-looking; (b) the budget assumed the payment of contributions in full (and no arrears), and posts that were deliberately kept vacant due to liquidity constraints assumed that there was no funding for those posts; and (c) the number of posts that were kept vacant due to liquidity constraints changed during the year with the payment from Member States. **The Advisory Committee notes that, as at 30 June 2025, a total of 1,684 regular budget posts and positions remained vacant, including 93 posts that had been vacant for 24 months or longer. While acknowledging the ongoing liquidity challenges, the Committee emphasizes that prolonged vacancies may adversely affect the implementation of mandated programmes and activities, as well as efforts to enhance equitable geographical representation among Member States. Recalling General Assembly resolutions 79/257, 78/252 and 77/262, the Committee underscores the importance of a continuous review by the Secretary-General of all vacant posts, in particular those long vacant or temporarily filled. In line with regulation 5.6 and rule 105.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, the Committee reiterates the need for clear justification for the continued retention of such posts to be included in all budget submissions. Where appropriate, the Secretary-General should propose repurposing or abolishing posts as part of workforce planning, including in support of new mandates or evolving organizational needs (see also A/79/7, para. 31, and A/78/7, para. 44). The Committee makes further comments and observations on vacant posts, including those vacant for 24 months or longer, in the individual sections below.**

48. Upon enquiry, the Advisory Committee was provided with updated information on the number of posts and vacancy rates by category for 2024, 2025 and 2026 (see table 13).

Table 13
Number of posts and vacancy rates by category, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Actual incumbency as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	5 272	11.1	15.8	15.3	5 353	5 396	11.1	17.1	17.7	4 464	5 504	11.1
General Service and related	5 107	9.1	12.2	11.5	5 141	5 137	9.1	12.0	12.4	4 499	5 163	9.1

49. Upon enquiry, the Advisory Committee was informed that the vacancy rate was calculated by determining the number of person-days that posts and positions remained vacant during the budget period, expressed as a proportion of the total person-days available for that period. Based on vacancy data as at 30 June 2025, the Committee was advised that abolishing all vacant posts under the regular budget

would result in an estimated resource reduction of approximately \$300 million. However, upon enquiry as to the impact of applying the actual vacancy rate, compared with the vacancy rates approved by the General Assembly for 2025, the Committee was informed that it would yield a reduction of approximately \$106 million. The Committee notes from the information provided that the application of actual vacancy rates would have a different impact on entities' resource requirements. While some would experience little to no reduction, others would be subject to a higher reduction, with a few resulting in resource increases. The Committee further received information which includes, at the entity level, the financial impact on resource requirements of the application of actual vacancy rates. **The Advisory Committee trusts that an explanation of the difference in the financial impact between the abolishment of vacant posts and the application of a 100 per cent vacancy rate to vacant posts will be provided to the General Assembly at the time of its consideration of the present report. The Committee notes that the overall budgeted vacancy rate for 2026 for the Professional and higher categories is 11.1 per cent, and 9.1 per cent for the General Service and related categories, reflecting the vacancy rates approved by the Assembly for 2025. The Committee reiterates that projected vacancy rates should be based on accurate budgetary assumptions and realistic recruitment projections for posts and positions, as well as the actual vacancy rates experienced during previous periods. The Committee trusts that updated information on budgeted and actual vacancy rates by section will be provided to the Assembly during its consideration of the present report and included in future budget submissions (see also [A/79/7](#), para. 34, [A/78/7](#), para. 48, and [A/77/7](#), para. 51).**

Equitable geographical distribution and equitable geographical representation

50. The Advisory Committee recalls that Article 101, paragraph 3, of the Charter of the United Nations establishes that the paramount consideration in the employment of staff and the determination of conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity. It further emphasizes the importance of recruiting staff on as wide a geographical basis as possible. The system of desirable ranges applies to all staff with geographical status across the Secretariat, with the overarching goal of ensuring that no Member State remains unrepresented or underrepresented. While this objective is pursued at the Secretariat-wide level and does not translate into specific numerical targets for individual entities, each entity contributes to this goal through the diversity of its staff and through key performance indicators related to appointments to geographical posts.

51. The Advisory Committee was informed that, as at 30 June 2025, the number of Member States within the desirable range had increased to 128, up by 4 from the previous year. Overrepresented Member States had decreased from 26 to 24, and underrepresented Member States from 23 to 21, while the number of unrepresented Member States remained at 20. Although the budget focuses on resource requirements for mandated activities, the Office of Human Resources will continue to report on actions taken to implement human resources management recommendations. Upon request, the Committee was provided with information on the number of staff members with geographical status in geographical posts (see table 14). The Committee also received data on staff in the Professional and higher categories serving on geographical posts, disaggregated by grade and regional group, for the period from 2020 to 2025 (see table 15).

Table 14

Posts in the Professional and higher categories and geographical representation, by budget section

(Number of staff)

		Posts in the Professional and higher categories	Geographical posts	Staff members with geographical status in geographical posts			Other
				From overrepresented Member States	From Member States within range	From underrepresented Member States	
Budget section							
1.	Overall policymaking, direction and coordination	177	171	41	58	22	1
2.	General Assembly and Economic and Social Council affairs and conference management	1 007	122	24	59	16	—
3.	Political affairs ^a	269	269	75	96	35	—
4.	Disarmament	45	45	11	16	12	—
5.	Peacekeeping operations	32	32	8	9	6	—
6.	Peaceful uses of outer space	20	20	5	7	4	—
7.	International Court of Justice	67	—				
8.	Legal affairs	150	146	39	61	25	—
9.	Economic and social affairs	320	320	56	107	74	—
10.	Least developed countries, landlocked developing countries and small island developing States	35	35	5	15	5	—
11.	United Nations system support for the African Union's Agenda 2063: The Africa We Want	35	35	5	9	4	—
12.	Trade and development	262	260	70	98	29	—
14.	Environment	98	98	41	28	7	—
15.	Human settlements	57	57	19	17	3	—
16.	International drug control, crime and terrorism prevention and criminal justice	113	113	31	39	14	—
17.	UN-Women	37	—				
18.	Economic and social development in Africa	237	226	65	95	27	1
19.	Economic and social development in Asia and the Pacific	202	183	26	83	47	—
20.	Economic development in Europe	128	127	31	60	12	1
21.	Economic and social development in Latin America and the Caribbean	217	208	54	83	18	—
22.	Economic and social development in Western Asia	121	112	46	20	15	1
24.	Human rights	543	540	149	187	38	1
25.	International protection, durable solutions and assistance to refugees	2	—				
26.	Palestine refugees	235	—				
27.	Humanitarian assistance	55	55	15	17	11	—
28.	Global communications	290	290	78	78	84	—
29A.	Department of Management Strategy, Policy and Compliance	181	181	33	74	48	1

Budget section	Posts in the Professional and higher categories	Geographical posts	Staff members with geographical status in geographical posts			
			From overrepresented Member States	From Member States within range	From underrepresented Member States	Other
29B. Department of Operational Support	71	71	19	15	22	–
29C. Office of Information and Communications Technology	91	91	20	33	16	–
29D. Administration, Nairobi	45	45	15	21	7	–
29E. Administration, Geneva	75	75	37	27	10	–
29F. Administration, Vienna	20	20	5	10	3	–
30. Internal oversight	87	87	16	42	16	–
34. Safety and security	72	72	21	27	10	–
Total	5 396	4 106	1 060	1 491	640	6

^a Excluding special political missions.

Table 15
Staff in the Professional and higher categories on geographical posts, by grade and regional group, 2020–2025
 (Number of staff)

Regional group/grade	2020	2021	2022	2023	2024	2025 ^a
African States						
USG	9	8	7	8	8	8
ASG	4	5	6	6	5	5
D-2	6	12	15	16	19	20
D-1	34	35	33	39	38	36
P-5	82	89	89	84	80	80
P-4	145	150	154	157	165	156
P-3	128	127	148	147	172	181
P-2/1	50	43	43	43	38	36
Subtotal	458	469	495	500	525	522
Asia-Pacific States						
USG	7	6	7	7	6	6
ASG	3	3	5	5	6	5
D-2	15	15	15	16	17	18
D-1	51	49	52	55	55	50
P-5	89	101	101	102	108	107
P-4	155	158	158	157	182	179
P-3	153	160	166	169	172	173
P-2/1	88	91	126	138	141	162
Subtotal	561	583	630	649	687	700

<i>Regional group/grade</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025^a</i>
Eastern European States						
USG	4	4	4	4	4	4
ASG	3	3	3	3	3	3
D-2	3	5	5	4	5	5
D-1	21	21	19	17	17	16
P-5	37	34	34	30	32	33
P-4	68	74	79	89	87	81
P-3	74	80	87	87	91	89
P-2/1	42	38	35	34	26	26
Subtotal	252	259	266	268	265	257
Latin American and Caribbean States						
USG	5	7	5	5	6	6
ASG	4	2	1	2	3	4
D-2	9	10	10	11	13	11
D-1	26	25	22	18	19	18
P-5	48	46	51	50	58	60
P-4	109	112	122	124	128	124
P-3	110	116	120	134	134	133
P-2/1	42	47	59	59	54	55
Subtotal	353	365	390	403	415	411
United States of America						
USG	2	2	2	2	2	2
ASG	3	4	4	4	4	4
D-2	10	8	6	7	7	9
D-1	28	28	25	29	25	25
P-5	60	50	48	49	53	50
P-4	87	89	99	100	100	97
P-3	102	104	106	105	110	107
P-2/1	65	68	72	72	66	69
Subtotal	357	353	362	368	367	363
Western European and other States						
USG	6	6	7	8	8	9
ASG	7	7	6	7	6	7
D-2	38	37	31	30	25	25
D-1	87	80	86	95	92	94
P-5	252	247	252	241	248	241
P-4	325	325	331	325	337	328
P-3	312	314	325	302	322	320
P-2/1	102	91	102	95	92	75
Subtotal	1 129	1 107	1 140	1 103	1 130	1 099

<i>Regional group/grade</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025^a</i>
Other						
D-2	1	1	1	1	1	–
P-4	1	1	1	1	3	3
P-3	3	3	3	4	3	3
P-2/1	–	–	1	–	–	–
Subtotal	5	5	6	6	7	6
Total	3 115	3 141	3 289	3 297	3 396	3 358

^a As at 30 June 2025.

52. The Advisory Committee recalls that the General Assembly, in its resolution [77/278](#), encouraged the Secretary-General to work towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (resolution [77/278](#), para. 24) and endorsed the recommendations of the Committee which underscored that additional efforts are needed for progress to be achieved (*ibid.*, para. 26; see also [A/77/729](#), paras. 12–15). The Committee notes from information received during its consideration of the individual sections of the budget that the vast majority of heads of entity have not succeeded in ensuring 50 per cent of appointments from unrepresented or underrepresented Member States in accordance with the managers' compacts with the Secretary-General.

53. The Advisory Committee continues to note the imbalance of geographical representation of staff in all of the entities. The Committee recommends that the General Assembly request the Secretary-General to intensify his efforts to achieve a more equitable geographical representation of Member States among the staff at all levels, in line with Article 101, paragraph 3, of the Charter of the United Nations, as well as his efforts to achieve equitable geographical distribution, in particular for unrepresented and underrepresented Member States, for posts subject to the desirable ranges, and to use vacancies, including due to retirements (see also [A/79/7](#), para. 37, and [A/78/7](#), paras. 51 and 53). The Committee further highlights the importance of making use of the opportunities which the UN80 Initiative offers to support efforts to address such an imbalance. The Advisory Committee makes further comments on equitable geographical representation in the individual sections below. The Committee will further discuss equitable geographical representation in its reports on human resources management.

Gender balance

54. Upon request, the Advisory Committee was provided with the number of staff encumbering regular budget posts and positions in the Organization, with all contract types (permanent/continuing, fixed-term and temporary appointments), as at 30 June 2025, by budget section and gender, as reflected in table 16. The information does not include non-Secretariat staff from the International Court of Justice, UN-Women, UNHCR and UNRWA.

Table 16
Staff members encumbering regular budget posts and positions as at 30 June 2025, by gender and budget section
 (Number of staff)

<i>Budget section</i>	<i>Women</i>	<i>Men</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	152	70	222
2. General Assembly and Economic and Social Council affairs and conference management	743	561	1 304
3. Political affairs ^a	218	159	377
4. Disarmament	40	25	65
5. Peacekeeping operations	93	216	309
6. Peaceful uses of outer space	12	10	22
8. Legal affairs	142	93	235
9. Economic and social affairs	229	169	398
10. Least developed countries, landlocked developing countries and small island developing States	19	12	31
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	12	12	24
12. Trade and development	186	144	330
14. Environment	47	42	89
15. Human settlements	32	24	56
16. International drug control, crime and terrorism prevention and criminal justice	61	52	113
18. Economic and social development in Africa	243	251	494
19. Economic and social development in Asia and the Pacific	231	139	370
20. Economic development in Europe	99	62	161
21. Economic and social development in Latin America and the Caribbean	231	179	410
22. Economic and social development in Western Asia	130	90	220
24. Human rights	343	193	536
27. Humanitarian assistance	35	25	60
28. Global communications	350	264	614
29A. Department of Management Strategy, Policy and Compliance	163	85	248
29B. Department of Operational Support	140	168	308
29C. Office of Information and Communications Technology	48	96	144
29D. Administration, Nairobi	61	52	113
29E. Administration, Geneva	131	160	291
30. Internal oversight	59	51	110
34. Safety and security	267	714	981
Total	4 552	4 153	8 705

^a Excluding special political missions.

55. The Advisory Committee notes that the overall percentage of female staff across the regular budget sections reached 52.3 per cent. The Committee trusts that every effort will be made to address any gaps that may exist within budget sections and entities, while remaining within the targeted goals, including in the context of the UN80 Initiative, in line with Article 101, paragraph 3, of the Charter of the United Nations. The Committee further trusts that detailed

information on gender representation by budget section, entity and grade/level will be included in future budget submissions (see also A/79/7, para. 38, A/78/7, para. 55, A/77/7, para. 56, A/76/7 and A/76/7/Corr.1, para. 61, and A/75/7 and A/75/7/Corr.1, para. 55). The Advisory Committee makes further comments on gender balance in some of the individual sections below. The Committee will further discuss gender balance in its reports on human resources management.

Retirements

56. In paragraph 60 of its previous report (A/79/7), the Advisory Committee noted the continued absence of a comprehensive approach to addressing the staffing gaps that may arise from retirements over the next three to five years. While certain sections, such as section 2, have begun developing plans to manage anticipated workforce changes, others have yet to formulate concrete strategies. Upon enquiry, the Committee was informed that 2,637 staff members were expected to retire over the next 10 years. A breakdown of these projections by budget section was provided and is reflected in table 17. In addition, as at 30 June 2025, 272 staff members occupying regular budget posts and positions with permanent, continuing or fixed-term appointments were expected to retire within two years, while 692 were projected to retire within three to five years. These data exclude non-Secretariat staff from entities such as the International Court of Justice, UN-Women, UNHCR and UNRWA. **The Advisory Committee considers that the significant number of projected retirements in the incoming years and the changes in the staffing complement expected reductions as a result of UN80 Initiative-related proposals offer an opportunity to further advance efforts for the rejuvenation of the Organization.**

Table 17

Number of active staff members funded from the regular budget expected to retire, by budget section, 2025–2035

(Number of posts)

<i>Budget section</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>2031</i>	<i>2032</i>	<i>2033</i>	<i>2034</i>	<i>2035</i>	<i>Total</i>
1. Overall policymaking, direction and coordination	1	6	3	5	6	2	6	7	3	6	7	52
2. General Assembly and Economic and Social Council affairs and conference management	22	41	37	54	41	50	49	45	43	44	38	464
3. Political affairs ^a	2	4	3	7	9	10	10	4	17	13	15	94
4. Disarmament	–	4	–	3	–	–	–	2	2	2	1	14
5. Peacekeeping operations	4	2	5	11	15	6	10	9	16	14	8	100
6. Peaceful uses of outer space	–	–	2	1	–	–	–	1	–	3	–	7
8. Legal affairs	3	4	3	2	8	3	10	1	7	10	7	58
9. Economic and social affairs	7	7	15	13	7	14	8	14	15	18	13	131
10. Least developed countries, landlocked developing countries and small island developing States	–	–	1	–	–	1	2	–	1	–	1	6
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	–	–	–	2	1	1	–	2	–	–	–	6
12. Trade and development	2	8	9	15	17	14	14	11	14	8	18	130
14. Environment	2	5	2	4	2	2	5	5	1	5	3	36
15. Human settlements	2	3	4	2	2	2	3	2	1	2	3	26
16. International drug control, crime and terrorism prevention and criminal justice	1	4	1	7	2	5	1	5	2	3	7	38
18. Economic and social development in Africa	11	11	8	15	16	22	18	20	16	25	21	183
19. Economic and social development in Asia and the Pacific	6	5	6	8	8	10	7	7	11	13	6	87
20. Economic development in Europe	4	3	8	3	4	4	7	5	5	5	6	54
21. Economic and social development in Latin America and the Caribbean	1	8	5	11	16	10	20	19	11	19	12	132
22. Economic and social development in Western Asia	5	2	2	3	3	6	8	5	5	10	10	59
24. Human rights	2	5	9	8	18	15	13	8	9	16	20	123
27. Humanitarian assistance	–	2	1	1	2	1	1	1	2	3	1	15
28. Global communications	6	14	14	23	23	28	22	21	19	28	21	219
29A. Department of Management Strategy, Policy and Compliance	5	1	7	9	4	5	4	10	7	8	16	76
29B. Department of Operational Support	2	8	4	18	11	5	10	12	10	11	8	99
29C. Office of Information and Communications Technology	4	2	4	7	6	9	2	7	3	4	8	56
29D. Administration, Nairobi	1	4	–	4	3	2	–	6	9	3	6	38

<i>Budget section</i>	<i>2025</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>2031</i>	<i>2032</i>	<i>2033</i>	<i>2034</i>	<i>2035</i>	<i>Total</i>
29E. Administration, Geneva	2	2	5	10	13	16	12	12	11	16	6	105
29F. Administration, Vienna	—	2	2	5	2	4	2	3	2	3	3	28
30. Internal oversight	2	1	3	4	2	3	2	4	3	5	5	34
34. Safety and security	2	9	9	9	15	15	17	20	17	22	32	167
Total	99	167	172	264	256	265	263	268	262	319	302	2 637

^a Excluding special political missions.

Extrabudgetary posts and positions

57. Upon enquiry, the Advisory Committee was provided with information on the evolution of posts expected to be funded by extrabudgetary resources during the period 2021–2026. The Committee was informed that some data were missing from the information provided due to challenges in finalizing the revised estimates and those posed by the liquidity situation resulting in high vacancies. Upon further enquiry, the Committee was later provided with an updated table which includes the missing information (see table 18). **The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), stressed that all extrabudgetary posts must be administered and managed with the same rigour as regular budget posts. The Committee trusts that comprehensive information on the extrabudgetary posts and positions will be provided to the Assembly at the time of its consideration of the present report.**

Table 18

Evolution of posts expected to be funded by extrabudgetary resources, by budget section, 2021–2026

(Number of posts)

<i>Budget section</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>2022 actual</i>	<i>2023 estimate</i>	<i>2023 actual</i>	<i>2024 estimate</i>	<i>2024 actual</i>	<i>2025 estimate</i>	<i>2025 actual (as at 30 June)</i>	<i>2026 estimate</i>
1. Overall policymaking direction and coordination	1 150	1 303	1 050	1 331	1 080	1 364	1 153	1 374	1 161	1 372
2. General Assembly and Economic and Social Council affairs and conference management	89	88	88	88	88	78	59	78	57	78
3. Political affairs ^a	257	272	252	255	227	235	199	215	194	213
4. Disarmament	33	30	30	36	36	38	45	46	42	51
5. Peacekeeping operations	80	81	68	82	69	109	101	112	96	112
6. Peaceful uses of outer space	7	7	5	7	6	7	7	8	8	8
7. International Court of Justice	—	—	—	—	—	—	—	—	—	—
8. Legal affairs	54	65	77	75	88	74	63	67	65	66
9. Economic and social affairs	40	40	38	35	47	50	50	47	47	43
10. Least developed countries, landlocked developing countries and small island developing States	—	—	—	—	—	—	—	—	—	3
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	—	—	—	—	—	—	—	—	—	—
12. Trade and development	15	15	15	15	15	15	15	15	15	15
13. International Trade Centre	20	—	—	—	—	—	20	20	20	20
14. Environment	880	880	881	881	881	881	880	1 013	1 013	1 013
15. Human settlements	108	130	52	76	47	75	74	74	74	66
16. International drug control, crime and terrorism prevention and criminal justice	519	765	782	785	804	826	826	841	819	841
17. UN-Women	465	465	465	465	465	471	471	471	471	471
18. Economic and social development in Africa	66	66	67	71	67	63	68	75	75	75
19. Economic and social development in Asia and the Pacific	111	114	119	101	107	117	109	114	112	113
20. Economic development in Europe	53	54	55	55	56	57	57	7	7	7
21. Economic and social development in Latin America and the Caribbean	46	52	52	52	52	53	53	53	53	53
22. Economic and social development in Western Asia	37	35	35	35	35	48	43	43	43	45
23. Regular programme of technical cooperation	—	—	—	—	—	—	—	—	—	—
24. Human rights	1 069	1 069	1 094	1 193	1 239	1 280	1 280	1 328	1 328	1 264
25. International protection, durable solutions and assistance to refugees	15 006	15 443	15 124	16 501	15 268	16 858	16 812	16 056	15 940	16 056

<i>Budget section</i>	<i>2021 estimate</i>	<i>2022 estimate</i>	<i>2022 actual</i>	<i>2023 estimate</i>	<i>2023 actual</i>	<i>2024 estimate</i>	<i>2024 actual</i>	<i>2025 estimate</i>	<i>2025 actual (as at 30 June)</i>	<i>2026 estimate</i>
26. Palestine refugees	50	29	29	61	57	53	136	110	99	126
27. Humanitarian assistance	2 060	2 185	2 072	2 346	2 107	2 370	2 225	2 351	2 223	2 351
28. Global communications	11	10	10	11	9	7	7	3	5	–
29A. Department of Management Strategy, Policy and Compliance	–	119	99	109	94	124	99	131	101	131
29B. Department of Operational Support	59	59	58	73	82	82	86	97	97	96
29C. Office of Information and Communications Technology	12	12	13	14	12	13	13	13	12	13
29D. Administration, Nairobi	240	240	270	248	288	299	299	299	299	299
29E. Administration, Geneva	152	152	152	152	178	178	178	181	181	180
29F. Administration, Vienna	84	84	68	84	70	90	74	90	73	90
30. Internal oversight	41	41	45	45	45	45	44	46	45	46
31. Jointly financed administrative activities	–	–	–	–	–	–	–	–	–	–
32. Special expenses	–	–	–	–	–	–	–	–	–	–
33. Construction, alteration, improvement and major maintenance	–	–	–	–	–	–	–	–	–	–
34. Safety and security	54	54	56	60	58	62	44	60	46	58
35. Development Account	–	–	–	–	–	–	–	–	–	–
36. Staff assessment	–	–	–	–	–	–	–	–	–	–
Subtotal	22 868	23 959	23 221	25 342	23 677	26 022	25 590	25 438	23 493	25 375
Special political missions	n/a	n/a	n/a	n/a	n/a	22	39	47	40	34
Total	22 868	23 959	23 221	25 342	23 677	26 044	25 629	25 485	23 533	25 409

^a Excluding special political missions.

58. Upon enquiry, the Advisory Committee received information on statistics relating to modification of post incumbency from 2022 to 2024, with modification start and end dates, duration, original funding source, estimated amounts of regular budget used, job titles, staff nationalities, and entities. The data do not include non-Secretariat staff from the International Court of Justice, UN-Women, UNHCR and UNRWA. According to the Secretariat, it should be noted that a modification of post incumbency action moving a staff member from an extrabudgetary to a regular budget post is not indicative that the regular budget has been used to subsidize extrabudgetary resources. Such a movement would take place in a number of scenarios, as would opposite movements. In terms of the regulatory framework, the Financial Regulations and Rules provide the broad parameters that govern the management of financial resources in the United Nations. Provisions specific to modification of post incumbency were not found in the Financial Regulations and Rules. However, changes in post incumbency share some similarities with changes in commitments of resources. The Financial Regulations and Rules include provisions on open commitments and their potential change and cancellation. The use of modification of post incumbency could be interpreted within the same broad spirit. **The Advisory Committee trusts that further clarification on the use of modification of post incumbency, including the regulatory framework applied to such action, will be provided to the General Assembly at the time of consideration of the present report and in the next budget report.**

59. In line with section II, paragraph 2, of General Assembly resolution 35/217, the Advisory Committee reviews proposals for all new posts at the D-1 level and above funded through extrabudgetary sources, where such posts are not otherwise subject to intergovernmental scrutiny. The supplementary information to the report of the Secretary-General (A/80/6 (Introduction)) includes projections for the number of posts at the D-1 level and above expected to be funded by extrabudgetary resources in 2026. Table 19 reflects the requests reviewed by the Committee for the establishment or extension of such posts since its first report on the proposed programme budget for 2025. The Committee also reviews and reports on administrative, support and institutional budgets of various United Nations funds, programmes and entities (see sect. H below).

Table 19

Requests reviewed by the Advisory Committee for the establishment or extension of extrabudgetary posts at the D-1 level and above since July 2024

<i>Post</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Establishment of the post of Resident Coordinator/Humanitarian Coordinator in Mali, at the ASG level	July 2024	Until 31 December 2024
Extension of the post of Principal Programme Management Officer of the Office of the Director for Coordination and Shared Services of the Department of Peace Operations in New York, at the D-1 level	September 2024	Until 31 December 2025
Extension of the post of Chief of Branch in the United Nations Counter-Terrorism Centre, at the D-1 level	October 2024	Until 31 December 2025
Extension of the post of Special Coordinator for Development in the Sahel, at the USG level, and establishment of the post of Director of Partnerships and Resource Mobilization, at the D-1 level	November 2024	Until 31 December 2026

<i>Post</i>	<i>Date of initial request</i>	<i>Concurrence of the Advisory Committee</i>
Extension of 120 Resident Coordinator posts (including 6 at the ASG level, 39 at the D-2 level and 75 at the D-1 level) and 11 senior-level posts (including 1 at the ASG level, 6 at the D-2 level and 4 at the D-1 level) in the Development Coordination Office		
Extension of the temporary upward reclassification of the post of Resident Coordinator/Humanitarian Coordinator in Nigeria, from the D-2 level to the ASG level	November 2024	Until 31 March 2025
Extension of the post of Director of the United Nations Sustainable Development Group System-wide Evaluation Office, at the D-2 level		
Extension of the post of Secretary-General's Envoy on Technology, at the USG level		
Extension of the post of Chief Electoral Officer in the United Nations Office to the African Union, at the D-1 level	November 2024	Until 31 December 2027

F. Non-post objects of expenditure

Other staff costs

60. The proposed resource requirements under other staff costs for 2026 amount to \$318.9 million before recosting, reflecting a decrease of \$17.6 million, or 5.2 per cent, compared with the appropriation for 2025 ([A/80/6 \(Introduction\)](#), annex II). The Advisory Committee notes from the information provided to it that other staff costs include resources for general temporary assistance positions, including general temporary assistance (\$162.5 million), temporary assistance for meetings (\$43.2 million), after-service health insurance (\$93.0 million), military personnel and related costs (\$12.3 million), overtime and night differential costs (\$7.2 million) and other personnel costs mainly associated with United Nations Volunteers (\$0.6 million).

61. In annex I, section A of his report, the Secretary-General provides definitions of the different types of general temporary assistance positions, including positions of a continuing nature, those for replacement and surge capacity, and temporary assistance for meetings. Upon enquiry, the Advisory Committee was provided with a list of general temporary assistance positions recruited in 2024, excluding positions of a continuing nature, categorized by contract period and budget section (see table 20). The Committee was also provided with a list of the proposed general temporary assistance resources of a continuing nature for 2026, by budget section, grade and function (see table 21). Upon enquiry, the Committee was informed that the application of actual vacancy rates as of June 2025 to continuing general temporary assistance position-related requirements would result in a net reduction of \$1.4 million as compared with the current proposals, mostly related to reductions in the Department of Economic and Social Affairs (\$0.6 million), the Department of Global Communications (\$0.4 million) and OHCHR (\$0.3 million).

Table 20

General temporary assistance positions recruited in 2024, by contract period and budget section

(Number of positions)

<i>Budget section</i>	<i>Contract period</i>			<i>Total</i>
	<i>Less than 6 months</i>	<i>From 6 to 12 months</i>	<i>More than 12 months</i>	
1. Overall policymaking, direction and coordination	3	1	2	6
2. General Assembly and Economic and Social Council affairs and conference management	15	20	2	37
3. Political affairs ^a	12	–	–	12
4. Disarmament	–	2	–	2
5. Peacekeeping operations	–	3	–	3
8. Legal affairs	9	16	2	27
9. Economic and social affairs	5	7	–	12
10. Least developed countries, landlocked developing countries and small island developing States	3	–	–	3
12. Trade and development	12	3	–	15
16. International drug control, crime and terrorism prevention and criminal justice	1	–	–	1
18. Economic and social development in Africa	4	9	1	14
19. Economic and social development in Asia and the Pacific	2	1	–	3
20. Economic development in Europe	7	1	–	8
21. Economic and social development in Latin America and the Caribbean	31	11	1	43
22. Economic and social development in Western Asia	3	25	1	29
24. Human rights	140	52	7	199
27. Humanitarian assistance	19	2	–	21
28. Global communications	100	2	–	102
29A. Department of Management Strategy, Policy and Compliance	2	6	3	11
29B. Department of Operational Support	19	2	–	21
29E. Administration, Geneva	2	1	–	3
29F. Administration, Vienna	3	1	–	4
30. Internal oversight	1	3	1	5
34. Safety and security	13	4	–	17
Total	406	172	20	598

^a Excluding special political missions.

Table 21

Proposed general temporary assistance resources for 2026, by budget section, grade and main role

(United States dollars)

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
1. Overall policymaking, direction and coordination				3 166 200
Office of the President of the General Assembly	Chef de Cabinet	D-2	1	
	Deputy Executive Secretary	D-2	1	
	Executive Secretary	D-1	1	
	Chief of Administration	P-5	1	
	Intergovernmental Affairs Officer	P-4	2	
	Intergovernmental Affairs Officer	P-3	1	
	Administrative Assistant	GS (OL)	1	
Office of Administration of Justice	Administrative Officer	P-3	1	
	Administrative Officer	P-3	1	
	Administrative Assistant	GS (OL)	1	
Office of the United Nations Ombudsman and Mediation Services	Conflict Resolution Officer	P-3	1	
Office of the Special Representative of the Secretary-General for Children and Armed Conflict	Political Affairs Officer	P-4	1	
3. Political affairs^a				700 000
Department of Political and Peacebuilding Affairs	Finance and Budget Officer	P-4	1	
	Political Affairs Officer	P-4	1	
	Finance and Budget Assistant	GS (OL)	1	
	Human Resources Assistant	GS (OL)	1	
4. Disarmament				528 600
Office for Disarmament Affairs		GS (OL)	3	
6. Peaceful uses of outer space				170 800
Office for Outer Space Affairs	Programme Management Officer	P-3	1	
7. International Court of Justice				1 229 800
International Court of Justice	Reviser (French)	P-4	1	
	Information Systems Officer	P-3	1	
	Legal Officer	P-3	1	
	Translator (French)	P-3	1	
	Associate Information Officer	P-2/1	1	
	Language Service Assistant	GS (OL)	1	
	Editorial Assistant	GS (OL)	1	
	Language Reference Assistant	GS (OL)	1	
	Publishing Assistant	GS (OL)	1	
8. Legal affairs				11 519 600
Independent Investigative Mechanism for Myanmar	Assistant Secretary-General	ASG	1	
	Principal Legal Officer	D-1	1	
	Senior Administrative Officer	P-5	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
	Senior Information Systems Officer	P-5	1	
	Senior Legal Officer	P-5	2	
	Information Systems Officer	P-4	1	
	Investigator	P-4	2	
	Legal Officer	P-4	4	
	Public Information Officer	P-4	1	
	Administrative Officer	P-3	1	
	Editor	P-3	1	
	Human Resources Officer	P-3	1	
	Human Rights Officer	P-3	1	
	Information Analyst, Political Affairs	P-3	3	
	Information Management Officer	P-3	3	
	Information Systems Officer	P-3	1	
	Investigator	P-3	3	
	Legal Officer	P-3	3	
	Security Coordination Officer	P-3	1	
	Witness Protection and Support Officer	P-3	2	
	Associate Information Analyst, Political Affairs	P-2/1	5	
	Associate Information Systems Officer	P-2/1	2	
	Associate Legal Officer	P-2/1	2	
	Associate Public Information Officer	P-2/1	1	
	Associate Translator, English	P-2/1	2	
	Associate Witness Protection and Support Officer	P-2/1	2	
		P-2/1	1	
	Administrative Assistant	GS (OL)	4	
	Finance and Budget Assistant	GS (OL)	1	
	Human Resources Assistant	GS (OL)	1	
	Information Management Assistant	GS (OL)	1	
	Logistics Assistant	GS (OL)	1	
	Staff Assistant	GS (OL)	1	
9. Economic and social affairs				4 960 100
Department of Economic and Social Affairs	Principal Economic Affairs Officer	D-1	1	
	Senior Economic Affairs Officer	P-5	4	
	Economic Affairs Officer	P-4	5	
	Legal Officer	P-4	1	
	Programme Management Officer	P-4	1	
	Economic Affairs Officer	P-3	5	
	Programme Management Officer	P-3	2	
	Programme Management Assistant	GS (OL)	1	
	Human Resources Assistant	GS (OL)	1	
	Team Assistant	GS (OL)	1	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
18. Economic and social development in Africa				748 800
ECA	Information Management Officer	P-4	1	
	Programme Management Officer, Partnerships	P-3	1	
	Communications Officer	NPO	1	
	Information Management Officer	NPO	1	
	Associate Programme Management Officer	NPO	1	
	Programme Management Officer	NPO	1	
20. Economic development in Europe				434 900
ECE	Economic Affairs Officer	P-4	1	
	Legal Officer	P-3	1	
21. Economic and social development in Latin America and the Caribbean				352 300
ECLAC	Legal Officer	P-4	1	
	Associate Environmental Affairs Officer	P-2/1	1	
	Administrative Assistant	LL	1	
24. Human rights				3 355 100
Committee on Missing Persons in Cyprus	Principal Political Affairs Officer	D-1	1	
	Political Affairs Officer	P-4	1	
	Administrative Assistant	LL	1	
OHCHR	Human Rights Officer	P-4	4	
	Human Rights Officer	P-3	9	
	Associate Human Rights Officer	P-2/1	1	
	Legal Officer	NPO	1	
	Associate Field Interpreter	NPO	1	
	Assistant Public Information Officer	NPO	1	
	Programme Management Assistant	GS (OL)	1	
	Programme Management Assistant	LL	1	
	Administrative Assistant	LL	1	
	Light Vehicle Driver	LL	1	
27. Humanitarian assistance				1 219 200
OCHA	Humanitarian Affairs Officer	P-4	2	
	Humanitarian Affairs Officer	P-3	1	
	Associate Humanitarian Affairs Officer	P-2/1	2	
	Driver	LL	3	
	Senior Administrative Assistant	LL	1	
	Associate Security Coordination Officer	NPO	1	
28. Global communications				6 238 500
Department of Global Communications	Information Officer	P-4	4	
	Press Officer	P-3	8	
	Programme Management Officer	P-3	2	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
	Public Information Officer	P-3	1	
	Website Officer	P-3	1	
	Associate Public Information Officer	P-2/1	1	
	Editorial Assistant	GS (OL)	4	
	Public Information Assistant	GS (OL)	4	
	Communications Assistant	GS (OL)	10	
	Team Assistant	GS (OL)	3	
29A. Department of Management Strategy, Policy and Compliance				304 500
Management Advisory Service	Legal Officer	P-3	1	
Office of Human Resources	Senior Programme Management Officer	P-5	1	
	Human Resources Officer	P-4	1	
	Legal Officer	P-4	1	
	Programme Management Officer, Administration	P-4	1	
Office of Programme Planning, Finance and Budget	Associate Finance and Budget Officer	P-2/1	2	
	Senior Budget Assistant	GS (PL)	1	
29B. Department of Operational Support				1 197 700
Department of Operational Support	Language Teacher, Arabic	LT	1	
	Language Teacher, Chinese	LT	1	
	Language Teacher, English	LT	4	
	Language Teacher, French	LT	8	
	Language Teacher, Russian	LT	1	
	Language Teacher, Spanish	LT	5	
29C. Office of Information and Communications Technology				979 800
OICT	Senior Information Systems Officer	P-5	1	
	Information Systems Officer	P-4	1	
	Telecommunications Engineer	P-4	1	
	Information Systems Officer	P-3	1	
	Senior Information Systems Assistant	LL	2	
	Information Systems Assistant	LL	1	
29E. Administration, Geneva				7 025 600
United Nations Office at Geneva	Programme Management Officer	P-4	1	
	Programme Management Officer	P-3	1	
	Programme Management Assistant	GS (OL)	6	
	Language Teacher	LT	14	
30. Internal oversight				2 278 400
OIOS	Chief of Section, Audit	P-5	1	
	Auditor	P-4	1	
	Investigator	P-4	3	
	Auditor	P-3	2	
	Investigator	P-3	3	

<i>Budget section and entity</i>	<i>Main role (functional title)</i>	<i>Level (post grade)</i>	<i>Quantity</i>	<i>Total budget allocated</i>
	Audit Assistant	FS	1	
	Investigations Assistant	GS (OL)	1	
	Investigations Assistant	LL	1	
	Audit Assistant	LL	1	
Grand total			264	46 409 900

^a Excluding special political missions.

62. The Advisory Committee notes the number of staff hired to fill general temporary assistance replacement positions in 2024, in particular in OHCHR (199), the Department of Global Communications (102), ECLAC (43) and ESCWA (29). The Committee points out that, during its consideration of some sections, some issues were noted. For example, the decision of the United Nations Office at Geneva to present five positions of Electronic Engineering Technician (General Service (Other level)) as continuing positions that have not previously been included in the list of continuing general temporary assistance positions, even though they were established in January 2012. The Committee further notes that the proposed budget for OHCHR for 2026 includes a provision for a total of 289 general temporary assistance replacement positions of 12 months' duration in the context of renewable mandates. **The Advisory Committee once again stresses that general temporary assistance is intended for additional support during periods of exceptional and/or peak workload and the replacement of staff on parental leave or extended sick leave. As a rule, it should be restricted to those purposes for which it was intended and not to meet requirements of a continuing nature. The Committee recalls its previous recommendation, endorsed by the General Assembly in its resolution 79/257, to apply standard methodology with regard to continuing general temporary assistance positions, similar to the methodology applied for budgeting for peacekeeping operations, and recommends that the Assembly request the Secretary-General to report on progress in his next budget submission (see A/79/7, para. 43).**

63. Upon enquiry, the Advisory Committee received information indicating that general temporary positions are to be used for additional support during periods of peak workload and the replacement of staff on prolonged absence (e.g. parental leave or extended sick leave) to meet short-term requirements for up to one year, with the possibility of extension to a maximum total period not exceeding two years. The position type (e.g. general temporary assistance positions or established posts) is unrelated to the type of appointment held by the staff member selected to encumber such position. The type of appointment held by staff members determines staff eligibility for certain entitlements. When a temporary appointment is granted, pursuant to rule 4.12 (a) of the Staff Regulations and Rules of the United Nations, it may be granted for a single or cumulative period of less than one year to meet seasonal or peak workloads and specific short-term requirements and shall have an expiration date specified in the letter of appointment. A temporary appointment may exceptionally be extended beyond 364 days, up to a maximum of 729 days, under specific circumstances, but under no circumstances shall the period on a temporary appointment exceed 729 days. However, when a fixed-term appointment is granted, it is administered in line with the provisions of administrative instruction [ST/AI/2013/1](#) and [ST/AI/2013/1/Corr.1](#) and pursuant to staff rule 4.13 (a), a fixed-term appointment may be granted for a period of one year or more, up to five years at a time. The fixed-term

appointment may be renewed for any period up to five years at a time, under conditions established by the Secretary-General.

64. The Advisory Committee recalls paragraph 20 of General Assembly resolution [79/257](#) and notes that, while general temporary assistance positions are meant to be used to meet short-term requirements up to 364 days (or one year), with the possibility of extension to a maximum total period not exceeding 729 days (or two years), there is no limitation on using such positions to fund staff for periods longer than that in cases where staff is appointed on a fixed-term contract. The Committee also notes that general temporary assistance positions have often been used to fund staff for a duration longer than the periods indicated above, not only as continuing general temporary assistance positions, in cases where there is approval by the Assembly for their continuation for periods longer than those indicated above, but also as general assistance replacement positions, without clear proposals for their duration (see e.g. paras. V.115, VI.30, VII.25 and VIII.130 below). The Committee recommends that the General Assembly request the Secretary-General to provide options to improve the policy framework for the use of general temporary assistance, with the aim of preventing the use of general temporary replacement assistance positions for functions budgeted for 12 months and for performing functions other than meeting peak workload and demand, as well as for parental and sick leave, in the context of the next report on human resources management.

Consultants and experts

65. Overall resource requirements under consultants in 2026 amount to \$21.6 million, representing a decrease of \$1.2 million, or 5.3 per cent, compared with the 2025 appropriation. The budget line represents fees for individuals and institutions with recognized expertise not available in-house. It may include travel and costs related to the daily subsistence allowance. As for experts, the resource requirements in 2026 amount to \$9.4 million, representing a decrease of \$0.8 million, or 7.5 per cent, compared with the appropriation for 2025 ([A/80/6 \(Introduction\)](#), annex II), and would provide for transportation costs and daily subsistence allowance, including for the participation of experts in expert groups. Upon enquiry as to the possible impact of the reduced number of posts to be proposed in the context of the upcoming revised estimates report on the hiring of consultants and individual contractors, the Advisory Committee was informed that an overall increase under consultants and individual contractors is not expected in 2026, as the revised estimates report will propose an overall budget reduction in both post and non-post resources. **The Advisory Committee notes the underexpenditures under the experts budget line in the past three years and is of the view that further information is required to better assess planning assumptions and the performance of entities on the use of proposed resources. In that regard, the Committee recommends that the General Assembly request the Secretary-General to include planning information and a breakdown of proposed resources for experts in the supplementary information of future budget submissions.**

66. While recognizing the need for specialized expertise in some specific and well-defined situations, the Advisory Committee expects that the use of consultants and contractual services will be kept to a minimum, by building on and utilizing expertise readily available in-house and mainstreaming the lessons and experience of previous consultancies, and that the United Nations regulations on the use of such services will be strictly applied (see also [A/79/7](#), para. 46, [A/78/7](#), para. 62, and [A/77/727](#), para. 26). The Committee also recognizes the capacity-building benefits and cost-effectiveness of the use of national consultants and experts, in particular in the context of technical assistance and capacity-building of Member States, and trusts that updated information on the

use of national and international consultants, by budget section, will be included in future budget submissions, as a matter of routine.

Contractual services

67. In the case of contractual services, which includes a wide range of services subject to contractual agreements, such as contractual translation, contractual engineering, data-processing services, external printing, language training for staff, public information production costs and staff training, the overall resource requirements in 2026, amount to \$127.8 million, representing an increase of \$14.5 million, or 12.8 per cent, compared with the appropriation for 2025 ([A/80/6 \(Introduction\)](#), annex II). The supplementary information to the report of the Secretary-General provides a breakdown of contractual services proposed for 2026, by budget section. The Advisory Committee makes comments on consultants and contractual services in the individual sections below. The Committee makes further comments in its report on the financial performance report on the programme budget for 2024 ([A/80/7/Add.1](#)).

Training

68. In the supplementary information to his report, the Secretary-General provides information on the proposed training resources for 2026 under each section, which amount to \$19.6 million. The proposed resources include a centrally managed provision for training (\$9.3 million); language training (\$6.3 million); and other training activities (\$4.0 million). The Advisory Committee was provided, upon request, with updated information on the approved resources for training during the period from 2021 to 2025 and the proposed resources for 2026 (see table 22). The Committee was also informed that there is no specific policy regarding the level or share of the budget to be allocated to training activities. Programme managers are empowered to determine the mix of resources that would ensure that mandates are implemented most efficiently and effectively, which explains the difference in approaches and provisions across entities. Provisions for training are also influenced by several factors, including the skills and experience of staff, and any developments in the area of work that may require staff training (see also [A/79/7](#), para. 48).

Table 22
Training resources by budget section, 2021–2026

(Thousands of United States dollars)

<i>Budget section</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026 (proposed)</i>
Centrally managed provisions for training						
29A. Department of Management Strategy, Policy and Compliance	7 010.4	6 633.5	6 632.9	7 119.6	7 106.3	6 595.0
29B. Department of Operational Support	2 083.6	2 217.0	2 300.0	2 523.9	2 579.1	2 683.1
Subtotal	9 094.0	8 850.5	8 932.9	9 643.5	9 685.4	9 278.1
Language training						
7. International Court of Justice	8.0	20.1	30.2	31.8	33.2	34.7
8. Legal affairs	25.2	36.0	65.9	74.4	63.0	63.0
18. Economic and social development in Africa	1 070.7	1 060.5	1 116.8	1 224.1	1 286.0	304.4
19. Economic and social development in Asia and the Pacific	56.2	–	–	–	–	–
21. Economic and social development in Latin America and the Caribbean	73.5	77.8	78.6	84.8	90.5	92.2
22. Economic and social development in Western Asia	48.5	60.7	72.8	50.4	51.9	47.2

Budget section		2021	2022	2023	2024	2025	2026 (proposed)
24.	Human rights	—	—	—	—	40.0	42.0
29B.	Department of Operational Support	2 530.4	2 374.9	2 858.8	2 787.0	2 915.9	3 163.7
29D.	Administration, Nairobi ^a	77.2	76.8	80.7	80.7	81.3	87.5
29E.	Administration, Geneva	1 732.2	1 836.2	1 842.2	1 963.7	2 063.6	2 329.6
29F.	Administration, Vienna	149.4	163.5	155.1	163.9	170.8	173.9
30.	Internal oversight	—	—	—	—	2.0	2.1
Subtotal		5 771.3	5 706.5	6 301.1	6 460.8	6 798.2	6 340.3
Other training activities							
1.	Overall policymaking, direction and coordination	62.8	62.2	66.0	77.6	84.9	88.9
3.	Political affairs ^b	42.6	54.0	61.4	59.8	52.1	67.7
4.	Disarmament	—	—	—	—	460.3	466.2
5.	Peacekeeping operations	39.0	51.0	34.3	82.9	36.3	39.0
7.	International Court of Justice	107.4	101.2	96.8	102.0	106.4	111.4
8.	Legal affairs	261.5	360.6	338.6	464.9	368.8	335.8
10.	Least developed countries, landlocked developing countries and small island developing States	11.6	—	—	—	—	—
15.	Human settlements	4.4	—	—	—	—	—
17.	UN-Women	104.6	—	—	—	—	—
18.	Economic and social development in Africa	763.3	769.0	817.5	996.2	1 255.3	1 501.4
19.	Economic and social development in Asia and the Pacific	3.0	—	86.7	90.5	17.5	5.5
21.	Economic and social development in Latin America and the Caribbean	281.0	—	—	—	—	—
22.	Economic and social development in Western Asia	159.3	12.3	14.8	47.0	47.9	49.4
23.	Regular programme of technical cooperation	108.6	—	—	—	—	—
24.	Human rights	276.2	241.3	241.2	248.4	225.7	243.7
27.	Humanitarian assistance	—	8.8	8.8	13.0	39.0	40.3
28.	Global communications	68.0	68.6	73.7	80.0	82.5	81.1
29A.	Department of Management Strategy, Policy and Compliance	—	—	245.0	—	189.0	198.4
29C.	Office of Information and Communications Technology	33.7	33.3	35.3	36.3	36.3	37.5
29D.	Administration, Nairobi ^a	29.5	28.6	30.0	30.0	30.2	32.3
29E.	Administration, Geneva	130.7	154.1	132.6	136.1	138.9	112.9
29F.	Administration, Vienna	14.9	—	—	—	—	—
30.	Internal oversight	56.0	19.5	38.4	33.4	80.7	77.7
31.	Jointly financed administrative activities	10.7	11.7	12.3	12.7	—	—
34.	Safety and security	574.1	512.3	518.1	541.5	556.9	535.4
Subtotal		3 142.9	2 488.5	2 851.5	3 052.3	3 808.7	4 024.6
Total		18 008.2	17 045.5	18 085.5	19 156.6	20 292.3	19 643.0

^a Administration, Nairobi, changed from section 29G to section 29D in 2024.

^b Excluding special political missions.

69. The Advisory Committee recalls its recommendation that the General Assembly request the Secretary-General to make the arrangements necessary to track information on all expenditures corresponding to the appropriated amounts for training and to report thereon in the future budget submission and financial performance reports (see also [A/79/7](#), para. 49, and [A/78/7](#), paras. 65–67). The Committee trusts that the pilot being carried out with OHCHR to track resources (see para. 16 above) should inform the implementation of this recommendation, which was endorsed by the Assembly in its resolution [79/257](#). The Committee expects that an update will be provided in the next budget submission.

Travel of staff

70. Overall resource requirements under travel of staff in 2026, before recosting, amount to \$28.2 million, representing an increase of \$0.4 million, or 1.6 per cent, compared with the 2025 approved budget. Upon request, the Advisory Committee was provided with updated information on the evolution of resources for travel of staff during the period from 2021 to 2025 and the proposed resource requirements for 2026 by budget section (see table 23). The information shows a steady increase in travel expenditure over the years. The Committee was further informed that the 2026 budget guide included more guidance on travel. The budget and expense levels for travel remained under close scrutiny. Increases were limited to exceptional situations related to new or expanded mandates, where existing resources and efficiency gains were not sufficient to cover the additional requirements. **The Advisory Committee continues to be of the view that more efforts should be made to reduce the requirements for the travel of staff, taking into account the lessons learned from the COVID-19 pandemic and making use of the investments in communication technology, including videoconferencing and enhanced capability to access online databases. In addition, maximum use should be made of staff assigned to the duty stations or nearby regional or subregional offices (see also [A/79/7](#), para. 50).** The Committee makes further comments on travel in individual sections below.

71. In paragraph 73 of its report [A/77/7](#), the Advisory Committee noted the different application of the provisions of Secretary-General's bulletin [ST/SGB/2009/9](#) on the learning and development policy with respect to the treatment of internal job network conferences under the provisions for "face-to-face workshops, seminars, team projects, networking, videoconferencing, participation in communities of practice and occupational/functional networks" (para. 2.6 (b)). The Committee noted that the different application of entitlements and treatment of staff attending the same event results from different policy interpretations and reveals a lack of oversight in the application of policy, with significant financial implications. During its consideration of travel requirements in some sections of the proposed programme budget for 2026, the Committee received additional information from the Secretariat that denotes, once again, the different interpretations of what constitutes internal/professional conferences, indicating once again the need for continuing oversight of the application of appropriate travel entitlement. **The Advisory Committee trusts that the Secretary-General will increase oversight of the application of his policy and ensure that internal conferences of functional networks would be properly treated as learning and development opportunities, with the appropriate staff travel entitlement. The Committee considers that, for enhanced clarity, travel for internal conferences of job/functional networks should be classified as, or similar to, travel for training in budget planning and performance reporting and trusts that information in that regard will be included in the next budget submission.**

Table 23
Resources for travel of staff by budget section, 2021–2026

(Thousands of United States dollars)

Budget section	2021		2022		2023		2024		2025		2026
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)	Estimate (before recosting)
1. Overall policymaking, direction and coordination	1 365.2	1 134.6	1 396.7	1 525.9	1 743.5	1 792.6	1 920.9	2 319.8	2 187.5	1 020.6	2 283.5
2. General Assembly and Economic and Social Council affairs and conference management	80.2	90.9	81.0	75.2	91.8	207.5	56.1	49.6	95.2	16.2	105.2
3. Political affairs ^a	741.4	922.5	780	1 242.7	1 128.5	1 648.7	1 503.7	1 613.2	1 658.8	576.9	1 824.2
4. Disarmament	139.7	83.7	153.2	251.6	180.4	263.6	204.6	204.9	259.7	66.5	350.2
5. Peacekeeping operations	501.9	549.8	676.6	749.9	733.1	744.8	791.1	518.1	804.8	194.1	814.8
6. Peaceful uses of outer space	98.6	60.0	98.3	89.1	107.8	113.0	105.2	77.5	113.2	21.1	128.9
7. International Court of Justice	41.0	20.6	56.6	37.0	69.0	51.0	71.0	72.3	73.1	59.5	93.0
8. Legal affairs	1 275.2	417.9	1 387.9	1 208.1	1 558.6	1 546.2	2 009.8	1 369.2	1 978.3	513.7	1 894.8
9. Economic and social affairs	454	104.3	445.9	625.5	455	608.3	495.2	301.0	800.6	52.3	755.4
10. Least developed countries, landlocked developing countries and small island developing States	188.2	84.9	209.1	207.6	282.7	249.8	431.3	193.5	485.0	52.7	485.0
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	180.7	33.1	227.2	170.3	207.7	268.0	192.4	155.7	268.1	46.2	266.2
12. Trade and development	384.4	75.3	377.8	376.8	1 028.6	806.7	1 058.5	533.7	1 112.2	169.8	588.0

Budget section	2021		2022		2023		2024		2025		2026
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)	Estimate (before recosting)
13. International Trade Centre	—	—	—	—	—	0.2	—	—	—	—	—
14. Environment	151.6	58.4	152	154.2	172.3	158.9	177.1	4.6	173.1	7.9	183.1
15. Human settlements	94.3	76.4	105.4	324.3	108	137.3	122.1	—	125.6	—	125.6
16. International drug control, crime and terrorism prevention and criminal justice	217.8	78.1	300.9	321.3	297.2	277.8	331.8	202.2	588.8	124.5	570.7
17. UN-Women	21.8	—	22.1	26.1	25.0	11.2	25.7	8.7	26.4	—	26.4
18. Economic and social development in Africa	1 246.7	911	1 196.0	2 066.6	1 352.0	1 706.2	1 399.0	1 590.8	1 478.7	498.6	1 567.5
19. Economic and social development in Asia and the Pacific	441.1	29.7	402.0	357.4	455.7	460.5	447.9	346.1	476.3	60.3	490.8
20. Economic development in Europe	159.1	51.0	144.3	166.9	155.5	156.0	188.0	39.1	199.3	22.1	199.3
21. Economic and social development in Latin America and the Caribbean	631.1	163.1	642.8	633.6	729.0	697.6	750.1	545.3	748.8	118.3	748.8
22. Economic and social development in Western Asia	284.3	262.4	260.8	503.9	295.6	459.8	433.4	443.5	446.0	169.4	446.0
23. Regular programme of technical cooperation	2 100.1	970	2 004.6	2 978.2	2 588.6	3 732.5	3 174.0	3 787.5	3 724.2	1 088.0	3 685.1
24. Human rights	2 868.2	983.5	2 381.4	3 134.4	4 173.2	4 602.5	4 648.5	3 736.7	6 361.5	1 440.7	6 461.8
25. International protection, durable solutions and assistance to refugees	—	—	—	—	—	—	—	—	—	0.2	—
27. Humanitarian assistance	386.7	338.5	352.3	618.8	654.5	560.5	644.8	837.6	461.3	111.6	461.3
28. Global communications	287.7	241.5	260.7	873.8	280.9	570.5	289.3	293.6	304.2	114.6	311.1

Budget section	2021		2022		2023		2024		2025		2026
	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure	Appropriation	Expenditure (as at 30 June)	Estimate (before recosting)
29A. Department of Management Strategy, Policy and Compliance ^b	345.0	312.7	367.8	905.5	381.3	1 293.3	413.8	216.3	425.1	238.1	448.1
29B. Department of Operational Support	235.9	55.9	218.2	255.5	304.8	309.0	359.2	237.4	369.7	30.9	386.0
29C. Office of Information and Communications Technology	101.7	12.1	136.3	122.1	153.3	127.5	157.7	109.2	154.1	22.4	154.1
29E. Administration, Geneva	36.6	6.9	—	—	—	—	—	—	—	—	—
29F. Administration, Vienna	26.3	2.8	8.9	4.3	10.1	13.0	10.4	1.9	10.7	1.7	10.7
30. Internal oversight	382.7	104.6	385.5	390.3	469.3	579.4	505.8	272.6	543.6	126.5	532.1
34. Safety and security	416.0	1 026.2	419.2	2 440.3	475.5	2 173.3	736.4	2 308.1	1 272.5	804.8	1 772.5
Total	15 885.2	9 262.4	15 651.5	22 837.2	20 668.5	26 327.1	23 654.8	22 389.5	27 726.4	7 770.3	28 170.2

^a Excluding special political missions.

^b Includes travel expenditure budgeted as part of the overall centrally managed provisions for training.

72. Regarding compliance with the advance booking requirements, the Advisory Committee was provided with information on the rate of compliance by budget section and entity during the period from 2020 to 2024, which continues to vary considerably between offices and locations and over time. The Committee was informed that the overall compliance with advance booking requirements had improved from 40.4 per cent in 2022 to 46.9 per cent in 2023, 57 per cent in 2024 and 61.6 per cent in 2025 (as at 30 April 2025). According to the Secretariat, increasing the level of compliance was a factor considered when reviewing requests for budget increases under travel. **The Advisory Committee reiterates its recommendation that the General Assembly request the Secretary-General to intensify his efforts to ensure better monitoring and compliance with advance booking requirements and improve the planning of official trips and the related use of travel resources so as to avoid unnecessary additional costs. The Committee expects that more details on such efforts and their impact on enhancing the rate of compliance with advance booking requirements will be provided in the next budget submission (see also [A/79/7](#), para. 51).**

Supplies and materials

73. Resource requirements under supplies and materials for 2026 amount to \$8.8 million before recosting, which represents an increase of \$2.0 million, or 29.4 per cent, compared with the 2025 appropriation of \$6.8 million. According to the Secretary-General, this budget line cover library books and supplies, operational equipment supplies, public information supplies, medical supplies, stationery and office supplies, and other items of small value that are expected to be consumed during the year ([A/80/6 \(Introduction\)](#), annex I, sect. C, and annex II, schedule 1). Upon request, the Advisory Committee was provided with the information set out below regarding the proposal for supplies and materials for 2026 compared with the approved budgets and expenditure from 2022 to 2025 (see table 24), which shows variations in the cost per head by section. According to the Secretariat, entities continued to prepare their budgets with reference to the latest standard provisions for commonly used services at main locations. As a result of efforts to achieve efficiency, the provisions for supplies in the Headquarters have decreased from \$500 to \$200 per post since the proposed programme budget for 2024. **The Advisory Committee trusts that more clarity on the application of the standard provisions of commonly used services and standard costs of supplies will be provided in the next budget submission (see also [A/79/7](#), para. 52, and [A/78/7](#), para. 70).**

Table 24
Supplies and materials: budget and expenditure, 2022–2026

(Thousands of United States dollars/number of posts)

		2022				2023				2024				2025				2026			
		Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure (as at 30 June)	Proposal	Posts	Estimate per head	
1.	Overall policymaking, direction and coordination	115.3	248	0.5	20.5	135.7	268	0.5	23.0	127.8	275	0.5	37.3	104.1	284	0.4	4.6	106.2	294	0.4	
2.	General Assembly and Economic and Social Council affairs and conference management	405.1	1 592	0.3	127.8	373.2	1 592	0.2	129.1	351.0	1 590	0.2	111.5	196.3	1 586	0.1	16.6	169.1	1579	0.1	
3.	Political affairs ^a	81.3	376	0.2	109.1	81.1	401	0.2	67.5	109.2	427	0.3	92.7	137.1	446	0.3	16.8	128.7	454	0.3	
4.	Disarmament	10.0	61	0.2	33.0	10.8	61	0.2	7.3	16.8	68	0.2	19.1	18.2	73	0.2	0.9	18.6	75	0.2	
5.	Peacekeeping operations	732.5	330	2.2	990.7	919.4	330	2.8	1 106.5	865.2	330	2.6	669.6	944.1	330	2.9	334.7	783.8	330	2.4	
6.	Peaceful uses of outer space	2.2	23	0.1	3.1	2.4	25	0.1	0.4	6.5	25	0.3	0.1	6.8	25	0.3	0.1	4.8	25	0.2	
7.	International Court of Justice	261.3	117	2.2	246.6	316.7	117	2.7	216.7	331.0	118	2.8	265.4	271.1	125	2.2	116.1	318.4	140	2.3	
8.	Legal affairs	115.7	207	0.6	121.0	114.7	207	0.6	92.1	85.6	213	0.4	82.2	88.9	214	0.4	9.2	105.3	214	0.5	
9.	Economic and social affairs	63.0	489	0.1	8.6	58.1	489	0.1	2.9	50.3	496	0.1	2.4	59.6	499	0.1	0.9	38.9	502	0.1	
10.	Least developed countries, landlocked developing countries and small island developing States	6.4	33	0.2	2.2	12.3	33	0.4	4.5	28.1	41	0.7	4.1	13.5	43	0.3	0.4	9.3	43	0.2	
11.	United Nations system support for the African Union's Agenda 2063: The Africa We Want	6.6	44	0.2	—	7.2	44	0.2	0.0	4.9	44	0.1	0	4.2	45	0.1	—	1.8	45	0.0	
12.	Trade and development	276.2	379	0.7	138.2	253.7	388	0.7	70.1	223.1	388	0.6	49.1	211.0	392	0.5	16.4	91.0	392	0.2	
14.	Environment	17.6	113	0.2	9.2	19.4	113	0.2	11.3	19.7	115	0.2	0.3	20.3	115	0.2	—	20.3	116	0.2	
15.	Human settlements	15.8	75	0.2	2.9	19.0	82	0.2	4.8	19.0	82	0.2	1.2	19.5	82	0.2	—	19.5	82	0.2	
16.	International drug control, crime and terrorism prevention and criminal justice	75.7	125	0.6	76.0	81.3	125	0.7	78.5	84.0	125	0.7	88.5	87.0	142	0.6	0.0	87.0	144	0.6	
17.	UN-Women	5.5	49	0.1	—	6.0	49	0.1	0.0	6.2	49	0.1	2.6	3.2	49	0.1	—	3.2	49	0.1	
18.	Economic and social development in Africa	1 382.0	541	2.6	594.9	1 274.6	540	2.4	569.7	985.3	540	1.8	371.4	911.5	540	1.7	133.1	843.8	550	1.5	
19.	Economic and social development in Asia and the Pacific	113.4	418	0.3	121.2	98.1	418	0.2	50.7	149.3	418	0.4	48.2	157.0	418	0.4	7.1	131.4	423	0.3	

Section	2022				2023				2024				2025				2026		
	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure	Approved budget	Posts	Cost per head	Expenditure (as at 30 June)	Proposal	Posts	Estimate per head
20. Economic development in Europe	31.7	188	0.2	19.4	29.2	188	0.2	29.1	40.6	188	0.2	3.2	29.6	188	0.2	—	29.6	188	0.2
21. Economic and social development in Latin America and the Caribbean	152.7	480	0.3	166.3	160.6	480	0.3	114.7	170.7	480	0.4	70.5	157.0	480	0.3	20.1	157.0	480	0.3
22. Economic and social development in Western Asia	185.4	255	0.7	66.2	201.1	255	0.8	61.4	21.9	257	0.1	30.0	22.5	257	0.1	13.3	22.5	257	0.1
23. Regular programme of technical cooperation	0.5	—	n/a	23.6	0.5	—	n/a	67.2	0.7	—	—	58.5	0.7	—	—	0.5	0.7	—	—
24. Human rights	234.0	469	0.5	224.0	279.3	486	0.6	107.2	382.7	630	0.6	157.6	308.6	686	0.4	37.7	309.7	750	0.4
25. International protection, durable solutions and assistance to refugees	—	2	—	—	—	2	—	—	—	2	—	—	—	2	—	—	—	2	—
26. Palestine refugees	—	201	—	—	—	217	—	—	—	217	—	—	—	247	—	—	—	247	—
27. Humanitarian assistance	23.9	72	0.3	57.4	69.0	72	1.0	21.0	72.5	72	1.0	19.4	56.2	72	0.8	9.4	56.2	72	0.8
28. Global communications	547.8	685	0.8	182.0	548.1	686	0.8	201.5	569.7	686	0.8	82.5	559.1	690	0.8	40.7	343.0	691	0.5
29A. Department of Management Strategy, Policy and Compliance	64.8	272	0.2	18.4	71.4	265	0.3	13.3	65.1	275	0.2	1.6	53.8	275	0.2	0.5	46.9	282	0.2
29B. Department of Operational Support	634.4	352	1.8	375.7	585.2	367	1.6	841.3	527.4	366	1.4	377.2	542.9	366	1.5	200.6	514.1	370	1.4
29C. Office of Information and Communications Technology	72.4	182	0.4	54.2	66.8	182	0.4	20.6	68.7	178	0.4	145.9	63.6	178	0.4	12.4	65.0	178	0.4
29D. Administration, Nairobi ^b	84.5	112	0.8	126.6	67.5	112	0.6	88.6	64.9	112	0.6	56.2	69.4	112	0.6	39.0	69.4	114	0.6
29E. Administration, Geneva	550.0	298	1.8	870.6	498.3	298	1.7	516.9	523.4	298	1.8	433.5	555.9	298	1.9	81.8	568.3	299	1.9
29F. Administration, Vienna	24.2	83	0.3	33.2	25.7	83	0.3	35.3	26.6	83	0.3	12.9	27.3	83	0.3	1.1	27.3	85	0.3
30. Internal oversight	18.8	116	0.2	3.0	20.9	116	0.2	4.1	20.1	116	0.2	1.7	17.9	116	0.2	1.6	17.9	116	0.2
33. Construction, alteration, improvement and major maintenance	—	—	—	474.1	—	—	—	318.5	—	—	—	69.6	—	—	—	0.1	2604.4	—	—
34. Safety and security	834.8	1 040	0.8	626.7	991.3	1 044	0.9	1 199.3	985.2	1 075	0.9	791.8	1073.3	1075	1.0	655.1	1073.3	1079	1.0
Total	7 145.5	10 027	0.7	5 926.4	7 398.6	10 135	0.7	6 074.8	7 003.2	10 379	0.7	4 157.9	6 791.2	10 533	0.6	1 770.5	8 786.4	10 667	0.8

^a Excluding special political missions.

^b Administration, Nairobi, changed from section 29G to section 29D in 2024.

Furniture and equipment

74. Resource requirements under furniture and equipment for 2026 amount to \$26.2 million before recosting, which represents a decrease of \$2.3 million, or 7.9 per cent, compared with the 2025 appropriation of \$28.4 million. As indicated in the report of the Secretary-General, the object of expenditure for furniture and equipment comprises communication equipment, conference-servicing and reproduction equipment, office automation equipment, software licences, office furniture, public information equipment, transportation equipment and other equipment of higher value that is capitalized and subject to depreciation (A/80/6 (Introduction), annex I, sect. C, and annex II, schedule 1). Upon enquiry, the Advisory Committee was provided with the number of vehicles by budget section and the corresponding average age, as reflected in table 25. The information showed that most vehicles exceed their useful life. The overall average age of vehicles is 9.9 years, while the expected useful life of most vehicles is 6 years. The Committee notes that the supplementary documents of individual budget sections included information on equipment holdings and acquisition plans by entity, for equipment with a unit acquisition amount exceeding \$20,000. **The Advisory Committee trusts that detailed information on equipment holdings, including the number of vehicles in each entity (leased and owned), vehicle standard ratios and acquisition and/or replacement plans, as well as for other equipment, will continue to be provided in future budget submissions and that details of the related expenditures incurred will be included in future financial performance reports (see also A/79/7, para. 53, and A/78/7, para. 71).**

Table 25
Number of vehicles by budget section and average age

<i>Budget section</i>	<i>Total number of vehicles</i>	<i>Average age of vehicles (years)</i>
2. General Assembly and Economic and Social Council affairs and conference management	1	13.0
3. Political affairs ^a	39	14.0
4. Disarmament	5	11.0
5. Peacekeeping operations	214	9.3
7. International Court of Justice	3	8.4
13. International Trade Centre	4	8.9
18. Economic and social development in Africa	50	9.2
19. Economic and social development in Asia and the Pacific	9	5.9
21. Economic and social development in Latin America and the Caribbean	8	10.1
22. Economic and social development in Western Asia	8	10.3
24. Human rights	4	5.3
27. Humanitarian assistance	5	9.2
28. Global communications	41	9.6
29B. Department of Operational Support	50	11.2
29D. Administration, Nairobi	27	15.3
29E. Administration, Geneva	22	4.8
29F. Administration, Vienna	3	5.3
34. Safety and security	37	9.9
Total	530	9.9

^a Excluding special political missions.

75. Upon enquiry, the Advisory Committee was provided with information as set out in table 26 on consolidated information and communications technology resources by budget section from 2022 to 2026. The information shows increased resource requirements over that period. The Committee recalls that the General Assembly endorsed its recommendation that the Secretary-General take additional measures to ensure that information and communications technology budget proposals comply with all relevant budget instructions and are duly reviewed by OICT (see also [A/79/7](#), para. 54, and [A/78/7](#), para. 72). According to the Secretariat, the information and communications technology budgets were subject to a more attentive review by OICT through a reinforced process, with more engagement by senior stakeholders (the Chief Information Technology Officer and the Controller), as well as the different entities. Further, a joint communication by the Chief Information Technology Officer and the Controller improved coordination between OICT and the entities (e.g. on ICT security and avoiding the duplication of applications) and alignment with ICT strategy and standards. That increased coordination had led to operational improvements, the prevention of duplicative solutions and more synergies and efficiency gains, as well as enhanced coherence, governance and oversight. Furthermore, compliance with the submission of relevant budgets for review had increased from 70 per cent to 90 per cent, with only eight small entities not providing their information and communications technology budget for review.

76. With regard to ICT assets, such as laptops, the Advisory Committee was provided, upon enquiry, during its consideration of the proposed programme budget for 2026 under individual sections, with information on the number of laptops, both active and inactive, and details of their future replacement plans. The Committee was also informed that the increasing asset lifespan guidance was driven by two measures of useful life for such assets: useful economic life, which has been increased for laptops from 4 to 5 years as of January 2023; and operational useful life, which was usage-dependent rather than an accounting estimate, with entities often employing a 5–7 year operational useful life for laptops. The Committee makes further comments on information and communication technology in section 29C below. **The Advisory Committee noted in the context of its deliberations on specific budget sections that many entities develop their laptop replacement plans based on the useful life of the asset and do not take into account the useful economic life or the operational useful life as defined by OICT. The Committee also observed a large number of entities with laptop holdings that are significantly above their staffing complement, raising questions on the adequacy of the related process of disposal of assets or overstocking. The Committee trusts that information on asset replacement plans will be expanded to include details on laptop holdings and the entities' related replacement plans.**

77. **The Advisory Committee stresses that ensuring efficiency and cost-effectiveness in asset management is key in fostering a culture of efficiency within the Organization. It should be a guiding principle in all asset acquisition and replacement plans by entities. Furthermore, comprehensive information on guidance issued by relevant departments on efforts and best practices to extend the operational life of assets should be shared so as to incentivize the use of such practices. As regards the disposition of assets, the Committee trusts that information on lessons learned and best practices, as well as existing cooperation with other entities, such as the partnership between OCHA and UNHCR, will be provided in future reports.**

Table 26

Resources for information and communications technology, by budget section, 2022–2026^a

(Thousands of United States dollars)

<i>Section</i>	<i>2022 provisions</i>	<i>2022 expenditure</i>	<i>2023 provisions</i>	<i>2023 expenditure</i>	<i>2024 provisions</i>	<i>2024 expenditure</i>	<i>2025 provisions</i>	<i>2025 expenditure (as at 30 June)</i>	<i>2026 estimate (before recosting)</i>
1. Overall policymaking, direction and coordination	1 864.6	2 275.8	2 044.3	2 119.7	2 146.7	2 460.0	2 639.3	997.9	2 612.8
2. General Assembly and Economic and Social Council affairs and conference management	12 196.0	14 388.1	12 367.2	14 905.8	13 326.3	15 360.8	14 821.7	8 640.2	18 604.2
3. Political affairs ^b	2 431.8	2 302.5	2 588.3	2 720.1	2 714.1	2 512.8	2 884.0	665.2	2 602.8
4. Disarmament	512.3	565.6	547.0	619.1	622.0	529.5	1 135.9	211.2	1 109.4
5. Peacekeeping operations	7 002.7	6 212.5	6 760.4	6 896.4	6 940.9	6 248.6	7 941.8	2 422.3	7 625.4
6. Peaceful uses of outer space	160.1	185.2	174.4	153.6	171.7	93.8	185.6	34.8	189.3
7. International Court of Justice	2 377.5	1 198.9	2 524.3	2 497.4	2 602.4	2 818.2	2 881.5	1 591.8	3 654.3
8. Legal affairs	11 200.6	9 635.1	10 910.3	10 332.6	12 629.3	9 840.7	12 844.4	4 030.3	12 422.1
9. Economic and social affairs	5 165.1	4 649.0	5 281.2	5 278.4	6 943.6	5 195.3	8 019.1	2 206.8	8 054.8
10. Least developed countries, landlocked developing countries and small island developing States	141.5	151.5	155.8	182.1	142.6	126.9	149.2	33.7	109.6
11. United Nations system support for African Union's Agenda 2063: The Africa We Want	89.6	216.7	83.5	229.5	122.2	173.2	138.2	44.8	142.5
12. Trade and development	5 205.0	5 698.5	5 624.7	5 781.2	5 875.6	5 137.9	6 332.4	2 570.7	6 217.0
14. Environment	445.8	473.3	435.6	410.0	597.5	409.3	622.0	108.5	467.9
15. Human settlements	408.8	381.6	509.8	409.0	471.3	174.4	509.5	111.0	509.2
16. International drug control, crime and terrorism prevention and criminal justice	680.6	1 114.6	685.8	836.2	701.3	745.2	956.8	693.0	1 046.2
17. UN-Women	289.6	95.7	250.8	87.2	244.6	88.4	320.5	40.4	320.5
18. Economic and social development in Africa	9 418.1	8 188.5	10 318.5	8 915.6	10 809.9	9 395.7	10 523.6	4 597.4	11 098.9
19. Economic and social development in Asia and the Pacific	3 055.4	2 561.5	3 102.1	2 807.5	3 054.7	2 143.3	3 200.1	979.8	3 614.2
20. Economic development in Europe	2 699.1	2 487.0	2 874.0	2 881.2	2 996.1	2 503.4	3 028.6	969.7	3 036.3
21. Economic and social development in Latin America and the Caribbean	3 150.6	3 409.4	2 991.2	4 151.2	3 393.0	2 309.2	3 423.4	1 159.2	3 443.1
22. Economic and social development in Western Asia	2 739.1	3 978.1	2 931.7	3 613.5	3 081.6	3 508.0	4 419.8	1 908.8	4 607.4

Section	2022 provisions	2022 expenditure	2023 provisions	2023 expenditure	2024 provisions	2024 expenditure	2025 provisions	2025 expenditure (as at 30 June)	2026 estimate (before recosting)
23. Regular programme of technical cooperation	38.5	503.9	45.2	941.3	38.8	553.9	67.6	43.7	67.6
24. Human rights	3 797.8	3 705.6	4 192.3	6 162.4	7 033.1	6 315.7	8 416.2	2 197.5	9 382.5
27. Humanitarian assistance	1 536.4	1 336.1	2 057.3	1 419.3	2 134.3	1 546.2	1 683.2	505.7	1 653.5
28. Global communications	6 718.6	9 755.2	7 532.7	10 701.7	7 920.2	8 803.7	8 183.2	3 335.6	7 741.0
29A. Department of Management Strategy, Policy and Compliance	1 788.2	5 173.0	1 355.1	5 306.4	1 711.9	5 746.0	1 759.4	587.2	2 860.5
29B. Department of Operational Support	5 812.3	5 783.8	5 438.1	5 885.0	6 046.1	6 945.6	5 716.3	2 556.5	5 641.8
29C. Office of Information and Communications Technology	39 488.0	44 728.1	40 259.0	47 319.7	42 828.0	45 469.6	44 059.1	21 994.9	45 050.0
29D. Administration, Nairobi ^c	2 027.2	2 419.4	1 818.5	12 770.9	1 928.4	2 030.1	2 442.0	1 004.8	2 461.1
29E. Administration, Geneva	11 538.1	12 659.7	11 424.4	2 938.6	11 661.9	11 572.5	12 778.0	4 773.8	13 529.4
29F. Administration, Vienna	3 017.6	2 992.1	3 147.6	2 541.5	3 080.5	2 082.0	3 248.9	910.6	3 252.2
30. Internal oversight	606.3	553.2	660.3	530.8	601.2	634.3	626.5	227.8	556.2
32. Special expenses	—	—	—	—	—	185.0	—	—	—
33. Construction, alteration, improvement and major maintenance	6 113.8	8 238.8	5 889.9	5 950.3	3 918.1	8 547.2	7 104.7	1 059.4	7 479.5
34. Safety and security	1 526.2	1 295.6	1 897.9	1 876.2	2 428.0	1 563.7	2 395.2	734.8	2 401.8
Total	155 242.9	169 313.5	158 879.2	180 171.5	170 917.9	173 770.2	185 457.7	73 949.6	193 565.0

^a The provisions under posts and other staff costs reflect the budgeted amounts for the posts and positions under the Digital and Technology Network approved by the General Assembly. The amounts for other objects of expenditure reflect the provisions and expenditures that can be unequivocally linked to information and communications technology commitment items. To ensure comparability of information across budget periods, this approach was consistently applied across all budget periods.

^b Excluding special political missions.

^c Administration, Nairobi, changed from section 29G to section 29D in 2024.

Grants and contributions

78. The proposed requirements for 2026 under grants and contributions amount to \$308.7 million, reflecting an overall decrease of \$59.9 million, or 16.2 per cent, compared with the appropriation for 2025. The definition of grants and contributions provided by the Secretary-General indicates that this object of expenditure covers individual fellowships, participants in seminars or study tours and contributions from the United Nations as the grantor providing funds to a beneficiary (or grantee) or implementing partner. It also covers resource movements between internal United Nations funds, for example, from the regular budget to multi-year construction projects and the Development Account ([A/80/6 \(Introduction\)](#), annex I, sect. C and annex II, schedule 1). Upon enquiry, the Advisory Committee was provided with the list below of fellowship programmes financed from the regular budget, and information on the number of fellows per year, number of months and total costs in 2026 (see table 27).

Table 27
Fellowship programmes financed from the regular budget, by budget section and entity

(United States dollars)

<i>Budget section/entity</i>	<i>Fellowship</i>	<i>Number of fellows/year</i>	<i>Duration of fellowship in months</i>	<i>Covers repatriation travel and/or separation grant</i>	<i>Elements financed by the regular budget (e.g. travel, daily subsistence allowance, health insurance)</i>	<i>Proposed for 2026 (before recosting)</i>
4. Disarmament						
Office for Disarmament Affairs	Office for Disarmament Affairs fellowship programme	25	6	No	Travel, daily subsistence allowance	889 400
	Fellowship Training Programme on Small Arms and Light Weapons	60	1	No	Travel, daily subsistence allowance	459 900
	Fellowship training programme on through-life conventional ammunition management	60	1	No	Travel, daily subsistence allowance	538 700
6. Peaceful uses of outer space						
Office for Outer Space Affairs	Fellowship programmes and capacity-building activities ^a	10	0.25	Yes	Travel and accommodation	22 000
8. Legal affairs						
Office of Legal Affairs	International Law Fellowship Programme and Regional Courses in International Law	80	1	Yes	Travel, daily subsistence allowance	306 300
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want						
Office of the Special Adviser on Africa	Office of the Special Adviser on Africa fellowship	20	12	Yes	Monthly stipends, onboarding and repatriation travel, separation grant and payment of medical insurance	642 800
23. Regular programme of technical cooperation						
ECA	Research Fellowship Programme for Young African Professionals	18	12	No	Travel, daily subsistence allowance	773 100
ESCAP	Visiting Fellows Programme	9	9	No	Travel	209 800
	Fellowship programme for Government-nominated staff from space applications-related agencies from developing countries in the region	6	9	No	Travel	7 200
ECE	Fellowship programme will be established from 2026	4 to 5	6 to 8	No	Travel, settling-in grant, stipend	147 000

<i>Budget section/entity</i>	<i>Fellowship</i>	<i>Number of fellows/year</i>	<i>Duration of fellowship in months</i>	<i>Covers repatriation travel and/or separation grant</i>	<i>Elements financed by the regular budget (e.g. travel, daily subsistence allowance, health insurance)</i>	<i>Proposed for 2026 (before recosting)</i>
ECLAC	Peer learning, study tours, knowledge-sharing and capacity-building	30	3	No	Travel, daily subsistence allowance	323 000
ESCWA	Fellowship programme	16	6	No	Travel, daily subsistence allowance	277 200
OHCHR	Indigenous Fellowship Programme and Minorities Fellowship Programme	5	6 (renewable)	Yes	Travel, daily subsistence allowance, stipend	274 000
	Fellowship programmes in the National Institutions and Regional Mechanisms Section	46	1	Yes	Travel, daily subsistence allowance, stipend	220 000
24. Human rights						
OHCHR	Fellowship programme for people of African descent	15	0.75	No	Travel (ticket plus terminals), stipend, accommodation, insurance	121 400
	Senior fellows in OHCHR United Nations field presences	4	6	Yes, separation allowance of \$100	Travel (ticket plus terminals), stipend, insurance, equipment	121 600
	Fellowship programme for Regional Human Rights Mechanisms	4	2	No	Travel for 3 fellows from the least developed countries, stipend for 4 fellows	26 000
28. Global communications						
Department of Global Communications	Reham al-Farra Memorial Journalism Fellowship	12	0.5	No	Travel, daily subsistence allowance	339 600

^a Excludes training courses and meetings organized for approximately 200 participants.

G. Other matters

Improved support and shared services

79. Upon enquiry, the Advisory Committee was informed that the UN80 working group on efficiency and improvements has been discussing support services primarily in the area of administration. Key proposals under consideration include establishing common administrative platforms to consolidate fragmented administrative services across entities, initially in New York through the consolidation of Executive Offices, followed by a phased implementation in other locations, as well as further consolidation of administrative services such as payroll. Such proposals are aimed at streamlining and standardizing services, reducing duplication and ensuring the provision of more cost-effective, consistent and responsive support that is aligned with evolving operational and programmatic requirements. During its consideration of section 29B, the Committee was informed that, with regard to the United Nations system-wide efficiency effort, the Department of Operational Support is engaged in the United Nations Sustainable Development Group efficiency agenda, including in the business operations strategy, common back office and global shared services workstreams, as well as on the 22 initiatives under the High-level Committee on Management effort on system-wide efficiencies.

80. **The Advisory Committee considers that the UN80 Initiative presents an opportunity for developing proposals to improve the provision of support services, across the Secretariat and system-wide, that reflect the uniqueness of different services provided and are based on productivity, performance and competitiveness of the different entities (see also [A/78/7/Add.13](#), para. 12). The Committee considers that more information on the relationship between, and the complementarity of, efforts for the promotion of non-location dependent services by global service centres among competitive duty stations, and on the provision of services through common back offices and common administrative platforms, should be provided in the future budget reports. The Committee also looks forward to additional information on the different initiatives being discussed system-wide in the context of the efficiencies agenda of the High-level Committee on Management (see also sect. H below).** The Advisory Committee makes further comments on the provision of support services to other United Nations entities and agencies, funds and programmes in sections 18, 19, 29D, 29E and 29F.

81. In the context of some sections of the proposed programme budget for 2026 (e.g. sects. 29D, 29E and 29F), the Advisory Committee considered that all entities providing transactional services should operate based on a scalability model that can capture variables in workload, as well as different funding sources, and trusted that such a model will be developed and implemented in the context of the UN80 Initiative. According to the Secretariat, developing scalability methodologies that would cater to global functions, functions specific to groups of entities and functions specific to individual entities would present a level of complexity that requires dedicated resources both centrally to ensure coordination and consistency in the methodologies, and in individual entities to ensure that they capture the business models of each entity. **The Advisory Committee is not convinced that developing a scalability model would entail the dedication of special capacity. As the Organization makes further progress on a model of common and shared services, the Committee remains convinced that all entities providing transactional services should work on the basis of a common approach to scalability that will align service demand and related staffing requirements based on workload indicators. The Committee recommends that the General Assembly request the Secretary-General to develop a scalability model and provide an update in the next budget submission, including on how it could be tailored to meet different**

requirements and variations based on elements such as type of entity, productivity and workload.

Cost-recovery and programme support costs

82. The Advisory Committee recalls the issuance of the new cost-recovery policy guidance in December 2021. Cost-recovery refers to the reimbursement of costs incurred for services provided under management services agreements, in accordance with rule 105.11 of the Financial Regulations and Rules. The Committee also recalls General Assembly resolution [35/217](#), in which the Assembly refers to the report of the Secretary-General on services provided by the United Nations to activities financed from extrabudgetary resources and the related report of the Committee. That report outlines the criteria and methodology used to determine support cost reimbursements and the administration of extrabudgetary resources. In addition, in paragraph 14 of its resolution [79/245](#), the Assembly requested the Secretary-General to submit a comprehensive report on cost recovery, addressing all identified issues, including the management of generated interest revenues. The report is intended to support the improved oversight of the cost-recovery fund, strengthen compliance with existing guidelines and enhance accountability for non-compliance. Furthermore, the Secretary-General was asked to propose options for the allocation of generated interest revenues, to be considered during the main part of the eightieth session of the Assembly.

83. As the consolidation of service provision and global shared services are being further explored in the Secretariat and across entities of the system in the context of the UN80 Initiative, the Advisory Committee stresses the importance of a clear understanding of the criteria and taxonomy used to determine costs to be recovered, and of the methodology and transparency of the management of income and reserves, and looks forward to the presentation of the report on cost recovery.

84. The Advisory Committee, for the purpose of clarity and transparency, recommended, in paragraph 78 of its previous report ([A/79/7](#)), that the General Assembly request the Secretary-General to present the projected cost-recovery information, by type and service, separately from extrabudgetary contributions, along with consolidated overall figures, while also disaggregating the information, including the programme support costs, by budget section, level of posts/positions and funding sources, as well as the investments projected in the supplementary information of future budget submissions (see also Assembly resolution [77/253](#); see also [A/78/7](#), para. 98, and [A/77/574](#), para. 24). The Committee noted during its consideration of individual budget sections that the related supplementary documents contained information on extrabudgetary resources and that the extrabudgetary posts were presented by source, distinguishing cost recovery, voluntary contributions and programme support costs. It was indicated, however, that further work is required to identify common approaches that ensure greater consistency in the information reported. **The Advisory Committee acknowledges the changes introduced in the presentation of information on cost recovery and trusts that efforts will continue to be made to further improve the consistency and comprehensiveness of such information.**

Separation costs and after-service liabilities

85. Upon enquiry regarding separation costs associated with anticipated staff reductions under the UN80 Initiative, the Advisory Committee was informed that such information was not yet available due to the fact that the revised estimates report, which will be based on proposals from Secretariat entities, was still at an early stage

of review. Estimated cost ranges for proposed separations will be calculated once the proposals are closer to finalization. According to information provided to the Committee, separation costs depend on several factors, including the profile of affected staff, such as years of service and contractual modalities, as well as managerial decisions, such as whether agreed termination packages will be offered. With respect to after-service health insurance projections, the Secretariat noted that costs are similarly dependent on the profile of individuals subject to separation and the total number of separations. A cost-benefit analysis comparing the savings expected from the UN80 Initiative proposals with the potential one-time costs they may entail, if approved by the General Assembly, will be conducted once the revised estimates report is finalized. **The Advisory Committee trusts that comprehensive information on the costs associated with proposed staff reductions, as well as a fuller assessment of the impact of staff reductions on after-service health insurance liabilities, will be presented to the General Assembly in future reports (see also A/79/725 and A/79/724).** The Committee makes further comments on this matter in section 32 below.

Advanced technology and artificial intelligence

86. The Secretary-General, in his report, explains that to effectively implement mandates in evolving operational contexts, particularly by leveraging data, technology and innovation, a set of workforce capabilities will be strengthened over the coming years. New generic job profiles covering these capabilities have been developed or are under development. Key elements of the workforce transformation include proposals for the reclassification and reassignment of existing functions, especially by utilizing vacant posts and anticipated retirements to create more junior-level positions, thereby supporting workforce rejuvenation ([A/80/6 \(Introduction\)](#), para. 7). **The Advisory Committee expects that staffing changes in the context of the UN80 Initiative will include a framework to retain staff with required abilities for the work of the Organization, such as technological proficiency and adaptability. The Committee looks forward to receiving comprehensive information on such a framework in the revised estimates report and in the next budget submission.**

87. During its review of section 29C, the Advisory Committee was informed that the Organization's artificial intelligence management framework is structured around three pillars: community-building, governance and secure technology solutions. The AI cross-functional working group, led by the Chief Information Technology Officer, facilitates consensus on generative AI use cases and oversees pilot projects, such as chatbots, text analytics and content generation, which are aimed at improving efficiency and supporting the UN80 Initiative. Capacity-building efforts include specialized training through Unite Academy. Governance is maintained through adaptable policies and procedures that are designed to manage risks and ensure compliance with evolving AI technologies. System-wide coordination with United Nations agencies, funds and programmes is focused on sharing experiences in governance, technology choices and pilot implementation, supported by the framework for a model policy on the responsible use of artificial intelligence in United Nations system organizations developed by the High-level Committee on Management. The adoption of this framework promotes coherent and efficient policy development across entities. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide, in his next budget submission, more comprehensive information on the existing and planned use of advanced, innovative and emerging technologies, including artificial intelligence, as well as information on legal and governance frameworks, risks and safeguards, challenges and efforts to address them and efficiency gains, along**

with a clear explanation of the relationship and alignment with other initiatives, including system-wide with other entities, if any (see also [A/79/7/Add.17](#), para. 31). The Committee makes further comments in section 29C below.

H. Cooperation with other United Nations bodies

88. Since the issuance of its first report on the proposed programme budget for 2025 ([A/79/7](#)), the Advisory Committee has submitted a number of separate communications on various administrative and budgetary matters to the United Nations bodies pertaining to the documents listed in table 28. In its consideration of those programmes, the Committee continues to pay particular attention to system-wide initiatives, including various transformational projects and management reform initiatives. The Committee recalls its concern, as set out in its previous report ([A/79/7](#), para. 79), that the proposed programme budget continues to lack information on United Nations system-wide initiatives that are aimed at improving coordination, despite repeated requests for such information. The Committee recommended that the General Assembly request the Secretary-General to include detailed information in future budgets on such initiatives related to administrative and budgetary matters, which should include the roles and contributions of Secretariat entities and other United Nations bodies, cost-sharing arrangements, efficiency gains, such as those achieved through joint programmes in supply chain, logistics hubs, aviation asset management and cost-recovery revenues. However, the Secretariat has indicated that it has not been able to mobilize sufficient capacity to implement this recommendation. In parallel, the UN80 Initiative is expected to help to advance some of these goals. **The Advisory Committee reiterates this recommendation and expects that further information on system-wide initiatives, including in the context of the UN80 Initiative, will be included in the next budget submission.**

89. Upon enquiry, the Advisory Committee was informed that the United Nations Sustainable Development Group had identified the next wave of common back offices and a range of location-independent prioritized services suitable for system-wide scale-up and consolidation at the global level. These included, for example, payments, payroll, human resources benefits and entitlements services, managed by UNDP, UN Fleet, by WFP and UNHCR, the Booking Hub for UN Mobility, medical and wellness and UN Accommodation, by WFP, UN Web Buy Plus procurement services, by UNOPS, vehicle acquisition managed by the Secretariat, and the Digital Hub of Treasury Solutions, by UNHCR and UNDP. The Committee also notes the existing cooperation between entities of the system and UNHCR on the disposal of assets through online auctions. **The Advisory Committee welcomes the intensified system-wide collaboration on administrative and budgetary matters and is of the view that such efforts offer great potential for achieving further efficiencies in the Organization's operations, including through joint initiatives in supply chain management, logistics hubs, aviation asset management and procurement. The Committee trusts that more information will be provided in future reports, including on the specific roles and contributions of the Secretariat and other United Nations system entities, cost-sharing arrangements, efficiency gains and related outputs (see also [A/79/7](#), para. 79, and [A/78/7](#), para. 99).**

Table 28
Reports considered by the Advisory Committee

A. Office of the United Nations High Commissioner for Refugees: Executive Committee of the High Commissioner's Programme

Programme budget for 2026 of the Office of the United Nations High Commissioner for Refugees ([A/AC.96/76/5](#))

Financial report and audited financial statements for the year ended 31 December 2023 and report of the Board of Auditors on voluntary funds administered by the United Nations High Commissioner for Refugees ([A/79/5/Add.6](#))

B. Executive Board of the United Nations Children's Fund

UNICEF integrated budget, 2026–2029 ([E/ICEF/2025/AB/L.6](#) and [E/ICEF/2025/AB/L.6/Add.1](#))

UNICEF strategic plan, 2026–2029 ([E/ICEF/2025/29](#))

C. Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services

Report of the Administrator on the UNDP integrated resources plan and integrated budget estimates, 2026–2029 ([DP/2025/23](#))

UNFPA integrated budget, 2026–2029 ([DP/FPA/2025/10](#))

United Nations Office for Project Services budget estimates for the biennium 2026–2027 ([DP/OPS/2025/10](#))

D. Executive Board of the United Nations Human Settlements Programme

Draft work programme of the UN-Habitat and draft budget of the United Nations Habitat and Human Settlements Foundation for 2025 (HSP/EB.2024/INF/4)

E. Executive Board of the World Food Programme

WFP Management plan 2025–2027 (WFP/EB.2/2024/5-A/1/Rev.1)

Report of the External Auditor on findings from field audits (WFP/EB.2/2024/5-B/1)

WFP management response to the recommendations in the report of the External Auditor on findings from field audits (WFP/EB.2/2024/5-B/1/Add.1)

Audited annual accounts, 2024 (WFP/EB.A/2025/6-A/1)

Update to the management plan (WFP/EB.A/2025/6-B/1Rev.1)

Annual report of the Independent Oversight Advisory Committee (WFP/EB.A/2025/7-B/1)

Annual report of the Inspector General for 2024 (WFP/EB.A/2025/7-C/1)

Note by the Executive Director on the annual report of the Inspector General (WFP/EB.A/2025/7-C/1/Add.1)

Management review of significant risk and control issues, 2024 (WFP/EB.A/2025/7-D/1/Rev.2)

Report on the utilization of WFP's strategic financing mechanisms (1 January–31 December 2024) (WFP/EB.A/2025/6-C/1/Rev.1)

Report of the Executive Director on contributions, reductions and waivers of costs under General Rule XIII.4 (f) in 2024 (WFP/EB.A/2025/6-D/1)

Workplan of the External Auditor (WFP/EB.A/2025/7-I/1)

F. Board of Trustees of the United Nations Institute for Training and Research

Programme budget of the United Nations Institute for Training and Research for the revision of biennium 2024–2025 (UNITAR/BT/65/3)

G. United Nations Entity for Gender Equality and the Empowerment of Women

Integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2026–2027 ([UNW/2025/8](#))

H. United Nations Office for Partnerships

United Nations Office for Partnerships administrative budget for 2025 (A/CN.1/R.1229)

I. United Nations Institute for Disarmament Research

Report of the Director of the United Nations Institute for Disarmament Research on the activities of the Institute for the period from January to December 2024, the approved programme of work and financial plan for 2025 and the proposed programme of work and financial plan for 2026 ([A/80/254](#))

J. Technology Bank for the Least Developed Countries

Technology Bank for the Least Developed Countries: budget and programme of work for 2025 ([TBLDC/2025/3](#))

I. Conclusion

90. The Advisory Committee made some overall and specific recommendations for reductions in the respective sections. The recommendations of the Committee would entail an overall reduction in the proposed programme budget for 2026 of \$32,730,100, before recosting.

Chapter II

Detailed recommendations on the proposed programme budget

Estimates of expenditure

Part I

Overall policymaking, direction and coordination

Section 1

Overall policymaking, direction and coordination

Regular budget

Appropriation for 2024	\$92,383,700
Allotment for 2024	\$90,234,900
Expenditure for 2024	\$87,744,900
Appropriation for 2025 ^a	\$98,946,400
Expenditure as at 30 June 2025 ^a	\$46,085,300
Proposal for 2026	\$101,171,800

Other assessed^b

Appropriation for 2024	\$10,100,600
Expenditure for 2024	\$9,849,300
Estimate for 2025	\$10,507,000
Expenditure as at 30 June 2025	\$5,093,200
Proposal for 2026 ^c	\$10,486,500

Extrabudgetary resources

Available for 2024	\$341,219,700
Expenditure for 2024	\$281,257,400
Estimate for 2025	\$344,428,700
Expenditure as at 30 June 2025	\$145,378,500
Projected for 2026	\$345,663,600

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a In its resolution [79/258 A](#), the General Assembly also authorized the Secretary-General, exceptionally and without creating a precedent, to enter into commitments with assessment not exceeding \$53 million for the period from 1 January to 31 December 2025 for the resident coordinator system. As at 30 June 2025, expenditure of \$47.7 million had been incurred.

^b The budget period for other assessed resources is from 1 July to 30 June.

^c Does not reflect the decision taken by the General Assembly in its resolution [79/298](#) on the support account for peacekeeping operations.

I.1 The regular budget resources requested for section 1 for 2026 amount to \$101,171,800, before recosting, reflecting a net increase of \$2,225,400, or 2.2 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 1\)](#), table 1.1). The increase reflects: (a) a net increase of \$182,100 under technical adjustments (*ibid.*, paras. 1.71, 1.439 and 1.466); (b) an increase of \$1,001,200 under new expanded mandates (*ibid.*, paras. 1.124, 1.328, 1.354 and 1.440); and (c) a net increase of \$1,042,100 under other changes (*ibid.*, paras. 1.26, 1.44, 1.72, 1.81, 1.89, 1.95, 1.266, 1.295 and 1.479). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.14.

I.2 Annex III to the budget submission provides an overview of the proposed resources for each component within section 1. The greatest increases are reflected under the Office of the Special Envoy of the Secretary-General for Future Generations (\$1,062,800), the resident coordinator system (\$471,300), the United Nations Alliance of Civilizations (\$282,900), the Office for Digital and Emerging Technologies (\$275,300), the Independent Audit Advisory Committee (\$131,700), the Office of the Special Representative of the Secretary-General for Children and Armed Conflict (\$113,800), and the investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him (\$75,100). Reductions are reflected under the Board of Auditors and its secretariat (\$142,100) and the Executive Office of the Secretary-General (\$48,100).

General comments

UN80 Initiative and the review of high-level positions

I.3 The Advisory Committee notes that the regular budget-funded posts approved for 2025 under section 1 include 41 high-level posts (1 Deputy Secretary-General, 9 Under-Secretary-General, 5 Assistant Secretary-General, 9 D-2 and 17 D-1), representing nearly 15 per cent of the totality of the 284 approved posts for the section. The proposal for 2026 includes one additional high-level post, at the Under-Secretary-General level, namely the Special Envoy for Future Generations. In addition to regular budget posts, 135 high-level posts (7 Assistant Secretary-General, 47 D-2 and 81 D-1) are estimated to be funded through extrabudgetary resources in 2025 for entities reported under section 1.

I.4 The Advisory Committee reiterates the continued need to monitor the large number of high-level posts and positions in the Organization and to ensure that any proposals for their establishment are preceded by a thorough review of existing functions and structures to minimize possible overlap at the higher levels ([A/78/745](#), para. 31). The Committee, therefore, recommends that the General Assembly request the Secretary-General to carry out a holistic review of the number and functions of high-level posts under section 1, in the context of the UN80 Initiative, with a view to reflecting proposals for reduction or downward reclassification in the next budget submission, and trusts that extrabudgetary high-level posts will also be considered, along with all other resources, in the pursuit of a less top-heavy Organization (see also para. I.43 below).

I.5 The Advisory Committee further trusts that the Secretary-General will make every effort to avoid the proliferation of high-level posts in the Organization by integrating functions arising from new and expanded mandates into existing positions, including through double-hatting arrangements (see, for example, [A/79/7/Add.46](#), para. 9) and by entrusting system-wide coordination roles to existing head of entities, both from the Secretariat or from the United Nations system, as appropriate.

I.6 Regarding the high-level positions of resident coordinators, the Advisory Committee notes a trend of upward reclassifications over the past three years, with seven posts upgraded from the D-1 to the D-2 level (Burkina Faso, Cameroon, Guinea, Madagascar, Sri Lanka, Uganda and Venezuela (Bolivarian Republic of)), two from the D-2 to the Assistant Secretary-General level (Ethiopia and Ukraine), as well as one temporary upgrade in Nigeria. Moreover, at the start of the reinvigorated resident coordinator system, only two resident coordinators outside mission contexts were established at the Assistant Secretary-General level (Syrian Arab Republic and Yemen). Under the current proposal for 2026, that number would increase to nine. Upon enquiry, the Committee was informed that a reassessment of the levels of the resident coordinators would be conducted later in 2025, in preparation of the next request for the Committee's concurrence for their extension, but that no downward reclassifications were presently anticipated. **The Advisory Committee trusts that the Secretary-General's upcoming office-by-office review of the resident coordinator system (see para. I.13 below) will result in a leaner and less top-heavy structure. Taking also into account the upward trend in the reclassification of resident coordinator posts, the Committee considers that the Secretary-General should rigorously reassess the number and level of such posts and include proposals for downward reclassification where warranted. Furthermore, the Committee emphasizes the need for clear and refined criteria for determining the levels of resident coordinator posts, in particular a detailed and restrictive framework for the establishment of Assistant Secretary-General-level posts, in particular outside mission contexts.**

Synergies and efficiencies across entities under section 1 in the context of UN80 Initiative

I.7 Upon enquiry, the Advisory Committee was informed that the number of entities under section 1 had increased from 12 to 26 over the past 25 years. From the biennium 2004–2005 to 2025, the number of approved posts had risen from 149 to 284, reflecting an increase of 135 posts, or 90.6 per cent. Approved resources had grown from a biennium budget of \$61.5 million to an annual budget of \$98.9 million in 2025 (see table I.1 below).

Table I.1

Information on the evolution of posts, entities and resources under section 1 from 2005 to 2025

<i>Budget period</i>	<i>Number of entities</i>	<i>Approved number of posts</i>	<i>Approved resources (thousands of United States dollars)</i>
2004–2005	14	149	61 543.2
2006–2007	16	166	77 003.7
2008–2009	19	209	95 553.7
2010–2011	18	216	100 199.6
2012–2013	17	220	112 007.4
2014–2015	18	225	119 229.3
2016–2017	18	224	117 372.9
2018–2019	21	246	140 514.9
2020	21	246	77 087.6
2021	21	249	78 809.4
2022	21	248	79 917.3
2023	22	268	86 769.4
2024	24	275	92 383.7
2025	26	284	98 946.4

I.8 The Advisory Committee notes that the entities under section 1 vary considerably in size and resource levels and include several relatively small offices. Nine offices have fewer than 10 posts across all funding sources (namely, the Board of Auditors and its secretariat, the Independent Audit Advisory Committee, the Office of the Director-General at the United Nations Office at Vienna, the Office of the Victims' Rights Advocate, the Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, the Office of Data Protection and Privacy, the Office for Digital and Emerging Technologies and the United Nations Alliance of Civilizations). Another six entities comprise 10 to 20 posts across all funding sources (namely, the Advisory Committee on Administrative and Budgetary Questions, the Office of the Director-General at the United Nations Office at Nairobi, the Offices of the Special Representatives of the Secretary-General for Children and Armed Conflict and on Violence against Children, the Ethics Office and the United Nations Youth Office). The Committee further notes that section 1 also includes requirements from the regular budget to the resident coordinator system, approved in the form of a grant, contributing to the funding of 1,287 posts.

I.9 The Advisory Committee notes the significant growth of section 1 over the past decade, in terms of entities, staff and overall resources. The Committee also notes that the mandates covered are vast and not limited to policymaking, direction and coordination, and have grown to encompass entities with normative and programmatic mandates. The Committee recommends that the General Assembly request the Secretary-General, without prejudice to the separate mandates of each entity, to identify cost efficiencies and synergies within section 1 in the context of the UN80 Initiative, including through the rationalization of back-office functions for small entities and strengthened coordination with relevant offices both within and beyond section 1, with a view to eliminating potential duplication and overlap.

I.10 Upon enquiry, the Advisory Committee was informed that the Executive Office of the Secretary-General directly supports the Secretary-General in fulfilling his functions and serves as an interface with the Secretariat entities, providing strategic direction and ensuring coherence and coordination. The small thematic units within the Office – such as the Rule of Law Unit and the Sustainable Development Unit – coordinate, prepare and clear inputs from other entities for the Secretary-General's background notes and statements, while also reviewing and clearing reports of the Secretary-General prepared by other entities. Information provided to the Committee indicates that, from the biennium 2004–2005 to the biennium 2018–2019, the regular budget-funded posts within the Office increased from 87 to 92 and remained at that level until 2025. Meanwhile, extrabudgetary posts grew substantially, from 5 in the biennium 2004–2005 to 39 in 2025. The Committee was further informed that the Office is conducting an internal review to identify potential areas for reduction aimed at enhancing efficiency, with proposals to be presented as part of the revised estimates.

I.11 The Advisory Committee notes the increase of staff within the Executive Office of the Secretary-General over time and trusts that, in the context of the UN80 Initiative, opportunities for efficiencies will be explored, including through strengthened coordination mechanisms and greater reliance on other Secretariat entities' knowledge and capacities.

UN80 Initiative and the resident coordinator system

I.12 Upon enquiry, the Advisory Committee was informed that, while the resident coordinator system is exempt from the budget reduction targets set out in the Controller's guidance on the revised estimates, it actively participates in the three

parallel workstreams of the UN80 Initiative (i.e. efficiencies and improvement, mandate review, and structural and programme realignment). In particular, the Development Coordination Office co-leads the development (Secretariat) cluster and contributes to other clusters.

I.13 The Advisory Committee was further informed that, in parallel, the Development Coordination Office is preparing a refined comprehensive and detailed report on the financing and governance of the resident coordinator system, to be submitted to the General Assembly at its eighty-first session, pursuant to section XVIII, paragraph 4, of its resolution [79/258](#) A. In preparation for that report, a review of resident coordinator office structures, including the number of posts, is currently under way, taking into account patterns of expenditure and workload needs, based on an office-by-office review of the “one-size-fits-all” approach and tailored to the context and needs of the host country, United Nations Sustainable Development Cooperation Frameworks, the size of the respective United Nations country teams, and resource-sharing arrangements with relevant United Nations entities, as requested by the Assembly in resolution [79/258](#).

I.14 The Advisory Committee notes that the resident coordinator system is exempt from the 20 per cent budget reduction target to be reflected in the revised estimates report. The Committee also notes that a comprehensive report on the financing and governance of the resident coordinator system, including proposed structures and resource requirements based on an office-by-office review, will be submitted to the General Assembly at its eighty-first session pursuant to Assembly resolution [79/258](#). The Committee is of the view that these parallel processes should be mutually reinforcing and complementary, and trusts that synergies will be pursued to achieve greater efficiencies in the resident coordinator system reflective of the principles guiding the UN80 Initiative. The Committee trusts that information on the outcomes of these efforts will be reflected in the forthcoming comprehensive report of the Secretary-General and in the next budget submissions.

I.15 Upon enquiry, the Advisory Committee was informed that the resident coordinator system played a critical role in driving and monitoring system-wide efficiencies. The Development Coordination Office housed the business innovation team, which supported the Business Innovations Group, aimed at coordinating and driving efficiencies across the United Nations development system. In 2024, the development system had achieved \$596.2 million in efficiencies, exceeding the target of \$310 million. Information provided to the Committee included the following:

(a) The Business Operations Strategy, presently implemented in all country teams, had generated \$100.5 million in efficiencies in 2024, following a 49 per cent increase in 2023, which had amounted to \$125.4 million. The participation of resident coordinator offices had contributed \$1.3 million in savings, mainly through collaboration in cleaning, conference and event management, and security services;

(b) Work on common premises had progressed in 58 of the identified 66 high-cost locations, with 17 projects completed and 22 more targeted for completion by 2028. Despite the persistent challenge of inadequate financing, common premises initiatives had resulted in \$3.9 million in efficiency gains in 2024 and \$2.5 million in 2023. As of early 2025, 32 per cent of all United Nations buildings operated as common premises, accommodating 56 per cent of United Nations staff globally;

(c) Despite the initially planned target of 50 common back offices in the 2022–2024 road map, only four common back offices were launched by the end of 2024, in Brazil, Kenya, the United Republic of Tanzania and Viet Nam, delivering administration, procurement, human resources, ICT, finance and logistics services. A

second wave of 20 countries had been identified for additional common back offices, based on lessons learned, which call for a more agile, bottom-up and context-driven implementation, supported by robust financial and transition planning;

(d) With the UN80 Initiative, global shared services had gained momentum and had seen measurable increases in adoption. The Development Coordination Office, for example, had negotiated new agreements, such as with UN Fleet for vehicle leasing and with UNHCR for asset disposal (whereby sales by auctions would be planned for multiple entities in-country, avoiding the costs of conducting separate processes), which were expected to generate cost savings.

I.16 The Advisory Committee notes the progress achieved in advancing system-wide efficiency measures, while also noting persistent challenges in certain areas, such as the roll-out of common back offices. The Committee trusts that these efforts will continue and gain further momentum in the context of the UN80 Initiative, and that comprehensive information on expected targets, achieved efficiencies, implementation challenges and time-bound plans for scaling up such arrangements will be included in the next budget submissions.

I.17 In addition to the resident coordinator system being exempt from the presentation of reductions in the revised estimates, the Advisory Committee was informed, upon enquiry, that the Controller's memorandum of 27 May 2025 did not fully exempt small entities from the UN80 Initiative, but made it optional for some to explore possible reductions, notably those relating to the Advisory Committee, the Board of Auditors and the Independent Audit Advisory Committee. For all other small entities, while it was acknowledged that they may have more difficulties adhering to guidance and targets, they were asked to submit proposals for consideration, including discussions of any specific issues or challenges. **The Advisory Committee acknowledges the decision to have tailored approaches to some entities under section 1. Nonetheless, the Committee trusts that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, will inform the management of resources by all entities in a scenario of constrained resources in United Nations funding.**

Table I.2
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2025	12	1 D-2, 1 D-1, 4 P-5, 1 P-4, 1 P-3, 2 GS (PL) and 2 GS (OL)
Proposed for 2026	12	1 D-2, 1 D-1, 4 P-5, 1 P-4, 1 P-3, 2 GS (PL) and 2 GS (OL)
Board of Auditors		
Approved for 2025	6	1 D-1, 1 P-3, 1 GS (PL) and 3 GS (OL)
Proposed for 2026	6	1 D-1, 1 P-3, 1 GS (PL) and 3 GS (OL)
Independent Audit Advisory Committee		
Approved for 2025	2	1 P-5 and 1 GS (OL)
Proposed for 2026	3	1 P-5, 1 P-4 and 1 GS (OL)
Executive Office of the Secretary-General		
Approved for 2025	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 12 P-4, 6 P-3, 2 P-2, 9 GS (PL) and 37 GS (OL)
Proposed for 2026	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 12 P-4, 6 P-3, 2 P-2, 9 GS (PL) and 37 GS (OL)

	<i>Number</i>	<i>Details</i>
Office of the Director-General, United Nations Office at Geneva		
Approved for 2025	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Proposed for 2026	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2, 2 GS (PL) and 6 GS (OL)
Office of the Director-General, United Nations Office at Vienna		
Approved for 2025	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Proposed for 2026	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL) and 4 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Approved for 2025	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2 and 3 LL
Proposed for 2026	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2 and 3 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Approved for 2025	12	1 USG, 3 P-5, 2 P-4, 3 P-3, 1 GS (PL) and 2 GS (OL)
Proposed for 2026	13	1 USG, 3 P-5, 2 P-4, 4 P-3, 1 GS (PL) and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Approved for 2025	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Proposed for 2026	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3 and 2 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Approved for 2025	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Proposed for 2026	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL) and 1 GS (OL)
Office of the Victims' Rights Advocate		
Approved for 2025	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Proposed for 2026	4	1 ASG, 1 P-4, 1 P-3 and 1 GS (OL)
Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse		
Approved for 2025	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Proposed for 2026	4	1 USG, 1 P-5, 1 P-4 and 1 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2025	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Proposed for 2026	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL) and 3 LL
Office of Administration of Justice		
Approved for 2025	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 11 GS (OL) and 4 LL
Proposed for 2026	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2, 11 GS (OL) and 4 LL
Ethics Office		
Approved for 2025	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
Proposed for 2026	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2, 1 GS (PL) and 1 GS (OL)
United Nations Youth Office		
Approved for 2025	16	1 ASG, 1 D-1, 2 P-5, 5 P-3, 6 P-2 and 1 GS (OL)
Proposed for 2026	16	1 ASG, 1 D-1, 2 P-5, 5 P-3, 6 P-2 and 1 GS (OL)
Office of Data Protection and Privacy		
Approved for 2025	3	1 D-1, 1 P-3 and 1 P-2/1
Proposed for 2026	3	1 D-1, 1 P-3 and 1 P-2/1
Office for Digital and Emerging Technologies		
Approved for 2025	6	1 USG, 1 P-5, 1 P-4, 2 P-2/1 and 1 GS (OL)
Proposed for 2026	9	1 USG, 1 P-5, 3 P-4, 1 P-3, 2 P-2/1 and 1 GS (OL)

	<i>Number</i>	<i>Details</i>
United Nations Alliance of Civilizations		
Approved for 2025	3	1 USG, 1 P-5 and 1 P-3
Proposed for 2026	3	1 USG, 1 P-5 and 1 P-3
Special Envoy for Future Generations		
Approved for 2025	–	
Proposed for 2026	5	1 USG, 1 P-5, 1 P-3, 1 P-2/1 and 1 GS (OL)
Total approved for 2025	284	1 DSG, 9 USG, 5 ASG, 9 D-2, 17 D-1, 41 P-5, 38 P-4, 42 P-3, 15 P-2/1, 18 GS (PL), 79 GS (OL) and 10 LL
Establishment	7	1 P-5, 3 P-4, 2 P-3, 1 P-2/1
Conversion	3	1 USG, 1 P-3, 1 GS (OL)
Total proposed for 2025	294	1 DSG, 10 USG, 5 ASG, 9 D-2, 17 D-1, 42 P-5, 41 P-4, 45 P-3, 16 P-2/1, 18 GS (PL), 80 GS (OL) and 10 LL
Other assessed		
Advisory Committee on Administrative and Budgetary Questions		
Approved for 2025	3	1 P-5 and 2 P-4
Projected for 2026	3	1 P-5 and 2 P-4
Executive Office of the Secretary-General		
Approved for 2025	5	1 D-1, 2 P-5 and 2 GS (OL)
Projected for 2026	5	1 D-1, 2 P-5 and 2 GS (OL)
Office of the United Nations Ombudsman and Mediation Services		
Approved for 2025	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Projected for 2026	9	3 P-5, 1 P-4, 2 P-3, 2 FS and 1 GS (OL)
Office of Administration of Justice		
Approved for 2025	1	1 P-3
Projected for 2026	1	1 P-3
Ethics Office		
Approved for 2025	3	1 P-5, 1 P-3 and 1 GS (OL)
Projected for 2026	3	1 P-5, 1 P-3 and 1 GS (OL)
Extrabudgetary resources		
Board of Auditors		
Estimated for 2025	1	1 GS (OL)
Projected for 2026	1	1 GS (OL)
Executive Office of the Secretary-General		
Estimated for 2025	39	1 D-2, 1 D-1, 12 P-5, 6 P-4, 9 P-3, 1 P-2/1, 2 GS (PL) and 7 GS (OL)
Projected for 2026	39	1 D-2, 1 D-1, 12 P-5, 6 P-4, 9 P-3, 1 P-2/1, 2 GS (PL) and 7 GS (OL)
Office of the Director-General, United Nations Office at Geneva		
Estimated for 2025	9	2 P-5, 1 P-4, 3 P-2/1 and 3 GS (OL)
Projected for 2026	5	1 P-5, 1 P-2/1 and 3 GS (OL)
Office of the Director-General, United Nations Office at Nairobi		
Estimated for 2025	1	1 LL
Projected for 2026	1	1 LL
Office of the Special Representative of the Secretary-General for Children and Armed Conflict		
Estimated for 2025	4	2 P-4 and 2 GS (OL)
Projected for 2026	4	2 P-4 and 2 GS (OL)

	<i>Number</i>	<i>Details</i>
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict		
Estimated for 2025	19	1 D-1, 1 P-5, 6 P-4, 5 P-3, 2 P-2/1 and 4 GS (OL)
Projected for 2026	19	1 D-1, 1 P-5, 6 P-4, 5 P-3, 2 P-2/1 and 4 GS (OL)
Office of the Special Representative of the Secretary-General on Violence against Children		
Estimated for 2025	2	1 P-4 and 1 P-3
Projected for 2026	2	1 P-4 and 1 P-3
Office of the United Nations Special Coordinator for Sexual Exploitation and Abuse		
Estimated for 2025	4	1 P-4, 2 P-3 and 1 GS (OL)
Projected for 2026	4	1 P-4, 2 P-3 and 1 GS (OL)
Resident coordinator system		
Estimated for 2025	1 287	7 ASG, 45 D-2, 79 D-1, 116 P-5, 182 P-4, 28 P-3, 8 GS (PL), 5 GS (OL), 404 LL and 413 NPO
Projected for 2026	1 289	9 ASG, 45 D-2, 79 D-1, 116 P-5, 182 P-4, 28 P-3, 8 GS (PL), 5 GS (OL), 404 LL and 413 NPO
United Nations Youth Office		
Estimated for 2025	1	1 P-3
Projected for 2026	—	
Office for Digital and Emerging Technologies		
Estimated for 2025	2	1 P-4 and 1 P-2/1
Projected for 2026	2	1 P-4 and 1 P-2/1
United Nations Alliance of Civilizations		
Estimated for 2025	5	1 D-2, 1 P-4 and 3 P-3
Projected for 2026	6	1 D-2, 2 P-4, 2 P-3 and 1 GS (OL)

Comments and recommendations on posts

I.18 The Secretary-General proposes a total of 294 regular budget-funded posts for 2026, representing an increase of 10 posts compared with those approved for 2025. The proposal reflects: (a) the establishment of seven posts (1 P-5, 3 P-4, 2 P-3 and 1 P-2); and (b) the conversion of three posts (1 Under-Secretary-General, 1 P-3 and 1 General Service (Other level)) from extrabudgetary resources to the regular budget, as described in annex II to the budget submission.

Independent Audit Advisory Committee

I.19 The Secretary-General proposes the establishment of one Administrative Officer (P-4) post in the Independent Audit Advisory Committee. The proposal, which was endorsed by the Committee at its sixty-eighth session, in December 2024, aims to strengthen the operational capacity of the office to support the Committee's expanded scope of work, which includes additional reporting on the budget of OIOS and broader oversight responsibilities (A/80/6 (Sect. 1), annex II). The Advisory Committee notes that, under the Controller's guidance on the revised estimates, the Independent Audit Advisory Committee is among the entities exempt from centrally set budget reduction targets, but could nonetheless explore potential reductions in requirements, while preserving its ability to fully support intergovernmental bodies. **The Advisory Committee trusts that further justification on the proposed establishment of one Administrative Officer (P-4) post supporting the Independent Audit Advisory Committee will be provided to the General Assembly at the time of its consideration of the present report.**

Office of the Special Representative of the Secretary-General for Children and Armed Conflict

I.20 The Secretary-General proposes the establishment of one Data Specialist (P-3) post in the Office of the Special Representative of the Secretary-General for Children and Armed Conflict to enhance the capacity of the monitoring and reporting mechanism to provide actionable insights and ensure the collection and communication of accurate, objective, reliable and verifiable information, in line with General Assembly resolution 79/257, against a backdrop of a 35 per cent increase in the number of grave violations against children from 2019 to 2024 (ibid.).

Office for Digital and Emerging Technologies

I.21 The Secretary-General proposes the establishment of three Programme Management Officer (2 P-4 and 1 P-3) posts. The two P-4 posts, one at ECA and the other at ECLAC, would support the regional and local implementation of the Global Digital Compact, including by advising resident coordinators on support to governments on digital and emerging technologies. The P-3 post, located in Geneva, would strengthen coordination in support of the Compact implementation, including between Geneva and New York-based digital governance processes (ibid.).

Office of the Special Envoy of the Secretary-General for Future Generations

I.22 For the Office of the Special Envoy of the Secretary-General for Future Generations, the Secretary-General proposes: (a) an amount of \$901,300 for the conversion of three posts (1 Under-Secretary-General, 1 P-3 and 1 General Service (Other level)) from extrabudgetary funding to the regular budget and the establishment of two posts (1 P-5 and 1 P-2), to support the implementation of the Declaration on Future Generations (General Assembly resolution 79/1, annex); and (b) non-post resources amounting to \$161,500, mainly related to travel of staff (\$81,900) and contractual services (\$59,100) (ibid., paras. 1.481–1.482, and annex II).

I.23 The Advisory Committee notes that, in a letter dated 1 April 2025, the Controller sought the Committee's concurrence for the establishment of the post of Special Envoy for Future Generations (Under-Secretary-General) to be funded through extrabudgetary resources until 31 December 2025. In its response, the Committee considered that, from the very Preamble of its Charter, the work of the Organization is geared towards the benefit of future generations, a pursuit that is articulated in varying degrees in the activities of the entire United Nations system. Against this backdrop, the Committee expressed the view that the information presented did not sufficiently demonstrate, under the proposed framework, the added value of an additional senior post, supported by a small team, in the implementation of the global, broad and cross-cutting mandate contained in the Declaration on Future Generations. In particular, the Committee also noted the potential of duplicative work with other existing entities. Accordingly, the Committee did not concur with the request for the establishment, and considered that, following further review, should it be assessed that the proposed functions continued to warrant a new, dedicated high-level post, a more fully substantiated proposal and revised operational framework should be presented in the context of the efficiencies expected in the forthcoming revised estimates.

I.24 In response to a query as to why the proposal for the Special Envoy for Future Generations (Under-Secretary-General) was presented as a conversion rather than an establishment, given the Advisory Committee's non-concurrence to its establishment as an extrabudgetary post, the Committee was informed that this was due to the budget finalization timeline, which preceded the Committee's decision. **The Advisory Committee trusts that, at the time of the consideration of the present report, updated information will be provided to the General Assembly on the**

extrabudgetary funding allocated to the Office of the Special Envoy for Future Generations, including any resources associated with the proposed conversion of the Under-Secretary-General post.

I.25 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed conversion of three posts (1 Under-Secretary-General, 1 P-3 and 1 General Service (Other level)) from extrabudgetary funding to the regular budget and the establishment of two posts (1 P-5 and 1 P-2) in the Office of the Special Envoy of the Secretary-General for Future Generations, as well as the establishment of one post (P-3) in the Office of the Special Representative of the Secretary-General for Children and Armed Conflict and three posts (2 P-4 and 1 P-3) in the Office for Digital and Emerging Technologies at this stage (see paras. I.20–I.22 above). The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table I.3
Number of posts and vacancy rates, 2024–2026

Category	2024				2025					2026		
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	169	9.8	17.1	–	189	177	155	8.2	11.1	12.4	186	8.2
General Service and related	106	4.6	7.5	6.6	110	107	96	4.7	7.4	10.3	108	4.7

I.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 33 regular budget-funded posts (1 D-2, 1 D-1, 3 P-5, 6 P-4, 7 P-3, 4 P-2, 2 General Service (Principal level), 8 General Service (Other level) and 1 Local level) were vacant. Recruitment for these posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for section 1 amounted to \$60 million. However, if the actual vacancy rate was applied, the post requirements would amount to \$57 million, representing a difference of \$3 million, attributable mainly to the United Nations Alliance of Civilizations, the Executive Office of the Secretary-General and the Office of Data Protection. The Committee further discusses vacant posts and vacancy rates in chapter I above.

I.27 The Advisory Committee notes that, as at 30 June 2025, none of the three posts (1 D-1, P-3 and 1 P-2) approved for the Office of Data Protection and Privacy, established pursuant to General Assembly resolution [78/252](#), had been recruited against due to liquidity constraints. Upon enquiry, the Committee was informed that the Secretariat had carried out work, through interim arrangements, to operationalize the data protection and privacy policy for the Secretariat ([ST/SGB/2024/3](#)), including through the launch of a system-wide data privacy baseline assessment, training, updated legal clauses, as well as privacy and user consent notices on United Nations websites.

I.28 Subject to its recommendations and observations in paragraph I.23 above and paragraph 9 in chapter I, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

I.29 The proposed non-post resources for 2026 amount to of \$42,734,800 reflecting an increase of \$472,200, or 1.1 per cent, compared with the level approved for 2025. Upon enquiry, the Advisory Committee was informed that allotments for non-post resources under section 1 represented 99.7 per cent of the 2024 appropriation for non-post resources. The Committee was provided, upon enquiry, with the information contained in table I.4 below.

Table I.4

Appropriation and expenditure information for 2024 and 2025 and estimates for 2026

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation^a</i>	<i>2025 expenditure (January–June)^a</i>	<i>2026 estimate</i>
Posts	51 003.7	49 142.8	56 683.8	26 105.0	58 437.0
Other staff costs	3 393.8	2 621.7	4 317.1	1 440.0	4 305.8
Non-staff compensation	3 225.0	2 685.5	3 411.8	1 010.2	3 411.8
Hospitality	114.7	105.4	126.8	1.3	126.8
Consultants	593.1	867.4	675.9	336.1	684.1
Travel of representatives	7 340.3	6 126.3	7 460.6	3 425.3	7 460.6
Travel of staff	1 920.9	2 319.7	2 187.5	1 020.6	2 283.5
Contractual services	4 942.2	4 262.5	5 695.3	3 246.9	5 636.2
General operating expenses	818.5	637.8	807.5	220.6	743.5
Supplies and materials	127.8	37.2	104.1	4.6	106.2
Furniture and equipment	138.6	140.0	149.3	42.5	178.3
Improvement of premises	—	3.7	—	0.6	—
Grants and contributions	18 765.1	18 794.9	17 326.7	9 231.6	17 798.0
Total	92 383.7	87 744.9	98 946.4	46 085.3	101 171.8

^a In its resolution 79/258 A, the General Assembly also authorized the Secretary-General, exceptionally and without creating a precedent, to enter into commitments with assessment not exceeding \$53 million for the period from 1 January to 31 December 2025 for the resident coordinator system. As at 30 June 2025, expenditure of \$47.7 million had been incurred.

Continuing general temporary assistance positions

I.30 The requirements under other staff costs would amount to \$4,305,800, reflecting a decrease of \$11,300, or 0.3 per cent, and would provide, inter alia, for the continuation of 13 continuing general temporary assistance positions, as follows: (a) 8 under the Department for General Assembly and Conference Management backstopping of the Presidents of the General Assembly (2 D-2, 1 D-1, 1 P-5, 2 P-4, 1 P-3 and 1 General Service (Other level)); (b) 1 under the Office of the Special Representative for the Secretary-General for Children and Armed Conflict (P-4); (c) 1 under the Office of the United Nations Ombudsman and Mediation Services (P-3); and (d) 3 under the Office of Administration of Justice (2 P-3 and 1 General

Service (Other level)). As at 30 June 2025, 2 positions (1 P-3 and 1 General Service (Other level)) were vacant. The Advisory Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

I.31 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9; and table I.14 below). **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: proposed requirements amount to \$684,100, representing an increase of \$8,200, or 1.2 per cent, compared with the appropriation for 2025, and include the following:

- (i) \$285,100 under the Office of the Special Representative of the Secretary-General on Violence against Children, including \$90,300 to strengthen public information and advocacy activities and \$48,000 for editing and proofreading documents;
- (ii) \$143,700, representing an increase of \$73,900 compared with the appropriation for 2025, for the continuation of the Dag Hammarskjöld investigation, in accordance with General Assembly resolution [79/244](#), to review information and draw conclusions from investigations already conducted. Information provided to the Committee shows expenditure of \$84,400 against an appropriation of \$120,400 for 2024; \$60,300 against an appropriation of \$112,600 for 2023; and \$113,500 against an appropriation of \$115,100 for 2022;
- (iii) \$117,000 under the United Nations Youth Office for two consultancies totalling 200 consultant days at a daily fee of \$585, to develop strategies on youth mental health and youth global engagement. Information provided to the Committee indicates a pattern of underexpenditure since its establishment, with expenditure amounting to \$64,600 against an appropriation of \$110,600 in 2024 and \$89,000 against an appropriation of \$107,500 in 2023.

The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see for example Assembly resolutions [79/258 A](#), sect. VIII, para. 11; and [74/262](#), para. 23). The Committee, therefore, considers that further efforts should be made to reduce consultancy costs, including by leveraging existing capacity within the Secretariat, and, taking also into account levels of expenditure, recommends a reduction of 15 per cent to the proposed requirements under consultants for the Office of the Special Representative of the Secretary-General on Violence against Children (\$42,800), the Dag Hammarskjöld investigation (\$21,600) and the United Nations Youth Office (\$17,600);

(b) Travel of staff: requirements amount to \$2,283,500, representing an increase of \$96,000, or 4.4 per cent, compared with the appropriation for 2025, and include \$81,900 for the Office of the Special Envoy for Future Generations. Information provided to the Committee indicates that a total of \$258,600 for all entities in section 1 is for participation in internal or professional conferences and workshops. The Committee notes an overall trend of overexpenditure under this

budget class for section 1, with expenditure amounting to \$2,319,700 for 2024 against an appropriation of \$1,920,900; \$1,792,600 for 2023 against an appropriation of \$1,743,500; and \$1,525,900 for 2022 against an appropriation of \$1,396,700. **While acknowledging the importance for in-person travel under section 1, the Advisory Committee notes the pattern of expenditure over recent years and encourages the greater use of virtual meetings with a view to strictly limiting travel costs, particularly for conferences and workshops. The Committee therefore recommends a reduction of 5 per cent (\$110,100) to the proposed requirements under travel of staff, excluding the requirements related to para. I.23 above;**

(c) Supplies and materials: requirements of \$106,200 represent an increase of \$2,100, or 2.0 per cent, compared with the appropriation for 2025. Information provided to the Committee indicates a trend of underexpenditure over recent years, with expenditure amounting to \$37,200 for 2024 against an appropriation of \$127,800; \$23,000 for 2023 against an appropriation of \$135,700; and \$20,500 for 2022 against an appropriation of \$115,300. **Taking into account the pattern of expenditure, the Advisory Committee recommends a reduction of 20 per cent (\$20,300) to the proposed requirements under supplies and materials, excluding the requirements related to para. I.23 above;**

(d) Furniture and equipment: requirements amount to \$178,300, representing an increase of \$29,000, or 19.4 per cent, compared with the appropriation for 2025, and include \$23,300 related to the proposed additional posts. Information provided to the Committee, upon enquiry, indicates that several entities under section 1 plan to replace laptops before the useful life of five years established by OICT. For example, the Office of the Special Representative on Violence against Children, with a holding of 10 active laptops at the end of 2024, plans to replace five laptops annually until 2028, applying a useful life of two years. Similarly, the Office of the Special Representative on Sexual Violence in Conflict plans to replace 3 to 12 laptops every year, also based on a two-year useful life. The Office of Administration of Justice, with 60 active laptops as at the end of 2024, plans to replace 17 laptops annually until 2028, after a useful life of 3.24 years. **The Advisory Committee recalls that the useful life of laptops defined by OICT is five years and trusts that the above proposed replacement schedules would allow for a more staggered approach.**

I.32 Subject to its recommendations in paragraph I.31 above and paragraph I.42 below, and without prejudice to its recommendations in the revised estimates report, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Resident coordinator system

Financial resources

I.33 In section XVIII of its resolution [79/258 A](#), the General Assembly noted that the current funding model is expected to generate \$215 million from the 1 per cent coordination levy, cost-sharing and the projected voluntary contributions in 2025, and decided to authorize the Secretary-General, exceptionally and without creating a precedent, to enter into commitments with assessment not exceeding \$53 million for the period from 1 January to 31 December 2025 to support the funding of the resident coordinator system. The Assembly requested the Secretary-General to report on the use of the commitment authority and its continuation in the context of his performance and budget reports. The Assembly also requested the Secretary-General to submit to it at its eighty-first session a refined comprehensive and detailed report on the financing of and governance over the resident coordinator system (see para. I.13 above). Pending the submission of that report, the Secretary-General requests the General Assembly's approval to continue the same arrangements to enter into

commitments with assessment not exceeding \$53 million for the period from 1 January to 31 December 2026 (A/80/6 (Sect. 1), paras. 1.353 and 1.354).

I.34 For 2026, the Secretariat's share of the cost-sharing arrangement among the entities of the United Nations Sustainable Development Group proposed to be funded from the regular budget will amount to \$14,313,600, representing an increase of \$471,300 under grants and contributions (under new and expanded mandates) compared with the appropriation for 2025, in line with the General Assembly's decision in its resolution 79/258 A to adjust the cost-sharing amount for annual inflation, starting from 1 January 2025, pending an agreement on the funding arrangement (ibid., para. 1.353).

I.35 Upon enquiry, the Advisory Committee was provided with information summarizing the resources collected by the Development Coordination Office in the period 2021–2025, as shown in table I.5 below.

Table I.5

Resources collected by the Development Coordination Office, 2021–2025

(United States dollars)

<i>Funding stream</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025 (as at 30 June)</i>
Voluntary contributions	92 164 369	68 970 272	89 631 466	85 929 383	35 099 044
United Nations Sustainable Development Group cost-sharing	77 482 631	77 482 671	77 282 671	77 282 671	79 374 704
1 per cent coordination levy	40 289 844	52 089 352	61 168 019	36 822 911	6 715 416
Commitment authority	–	–	–	–	47 700 000
Total	209 936 844	198 542 295	228 082 156	200 034 965	168 889 164

Note: Some prior-period figures have been revised to reflect updated information.

I.36 The Advisory Committee was also provided with updated tables reflecting estimates and expenditures from 2022 to June 2025 by object of expenditure and by component (see tables I.6 and I.7 below).

Table I.6

Estimates and expenditure by object of expenditure, 2021–2025 (special purpose trust fund)

(Thousands of United States dollars)

<i>Category</i>	<i>2022</i>		<i>2023</i>		<i>2024</i>		<i>2025</i>	
	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual</i>	<i>Estimate</i>	<i>Actual (as at 30 June)</i>
Posts	177 792.6	144 543.4	177 338.0	148 039.5	166 765.9	159 537.8	189 816.0	81 229.6
Other staff costs	4 791.0	11 254.6	2 679.5	10 608.6	3 372.2	8 692.1	7 326.1	5 322.9
Hospitality	1 324.6	147.9	1 327.7	163.1	1 106.9	82.2	804.5	30.6
Consultants	20 524.4	7 634.6	20 410.2	5 678.9	22 933.5	6 249.5	12 281.4	4 137.6
Travel of staff	9 760.3	10 494.8	11 513.8	7 260.3	12 292.3	5 990.6	10 583.7	2 388.8
Contractual services	31 826.2	8 122.5	27 317.6	11 114.3	27 121.6	8 840.0	31 202.6	3 168.6
General operating expenses	32 750.0	38 515.8	34 738.2	24 217.0	43 832.4	23 117.1	26 646.3	14 051.5
Supplies and materials	1 996.9	428.2	2 112.4	723.5	1 470.0	1 437.7	1 172.3	677.0
Furniture and equipment	1 060.4	4 493.0	4 389.0	1 388.8	2 931.6	979.5	1 993.5	361.4
Total	281 826.4	225 634.8	281 826.4	209 193.9	281 826.4	214 926.3	281 826.4	111 368.0

Table I.7

Estimates and expenditure by component, 2022–2025 (special purpose trust fund)

(Thousands of United States dollars)

Component	2022		2023		2024		2025	
	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	Actual (January–June)
A. Executive direction and management	3 667.9	3 566.2	4 092.6	3 802.7	4 663.6	4 426.0	5 796.6	2 523.9
B. Programme of work								
1. Global coordination	16 706.5	14 465.6	16 466.4	12 730.1	14 971.4	13 129.8	17 986.5	6 487.0
2. Regional coordination	10 361.9	9 923.1	10 388.5	9 239.2	10 328.7	9 556.5	11 146.2	5 019.5
3. Country coordination	238 585.6	187 281.2	239 723.9	171 551.5	242 834.4	182 028.0	239 292.7	94 128.0
Subtotal, B	265 654.0	211 669.9	266 578.8	193 520.8	268 134.5	204 714.3	268 425.4	105 634.5
C. Programme support	12 504.5	10 398.7	11 155.0	11 870.3	9 028.3	5 786.0	7 604.4	3 209.6
Total	281 826.4	225 634.8	281 826.4	209 193.8	281 826.4	214 926.3	281 826.4	111 368.0

I.37 The Advisory Committee again notes that annual requirements have remained constant at a total of \$281,826,400, notwithstanding year-after-year underexpenditure (see also A/79/7, para. I.32; A/78/7, para. I.40; and A/78/7/Add.46, para. 17).

I.38 Upon enquiry, the Advisory Committee was informed that, for 2026, under the special purpose trust fund, the resident coordinator system expected to generate \$210 million of pooled funding across the three funding streams. Voluntary contributions were estimated at \$78 million. The cost-sharing arrangement was projected at \$82 million; as at 17 July 2025, a total of \$48.4 million had been received, with 14 of the 21 Sustainable Development Group entities having transferred their 2025 contributions in full, and 3 entities having made partial payments. Although revenue from the 1 per cent coordination levy was usually projected at \$50 million annually, uncertainties remained due to the unpredictability of this funding stream. For example, in 2024, levy revenue had reached only \$36.9 million and the evolving funding landscape in 2025 was expected to result in further volatility.

Staffing

I.39 Overall, 1,289 extrabudgetary posts are estimated for the special purpose trust fund in 2026, reflecting a net increase of two posts compared with 2025. The proposed post changes reflect: (a) the establishment of two Assistant Secretary-General posts for the Resident Coordinator and Humanitarian Coordinator in Iraq and Somalia, which were previously cost-shared with UNAMI and UNTMIS, respectively; and (b) the upward reclassification of the Resident Coordinator and Humanitarian Coordinator post for Nigeria from the D-2 level to the Assistant Secretary-General level (A/80/6 (Sect. 1), para. 1.357). The Committee recalls that, in March 2025, in response to the Controller's request pursuant to General Assembly resolution 35/217, it did not concur with the upward reclassification of the Nigeria Resident Coordinator and Humanitarian Coordinator post, although it agreed to its continued temporary extension at the Assistant Secretary-General level until 31 March 2026. **The Advisory Committee recommends against the proposed reclassification, pending the outcome of the office-by-office review, which will be included in the comprehensive report of the Secretary-General on financing and governance to be submitted to the General Assembly at its eighty-first session.**

I.40 Upon enquiry, the Advisory Committee was informed that the percentage of resident coordinators recruited from outside the United Nations system had increased significantly, from 3 per cent in 2018 to 12 per cent as at 30 June 2025, with 15 external resident coordinators. In addition, sitting resident coordinators from within the common system originated from 26 different United Nations entities, reflecting a notable shift since the development system reform, which included a 50 per cent reduction of the share of resident coordinators from UNDP, from 59 per cent in 2018 to 28 per cent as at 30 June 2025, with 32 sitting resident coordinators coming from UNDP. The Committee was also informed that the current resident coordinator cohort comprised nationals of 63 countries, representing about one third of Member States. Among these, 37 nationalities had a single incumbent, while three nationalities had the highest representation, with eight incumbents being of one nationality, seven being of another, and six being of yet another. **The Advisory Committee trusts that the Secretary-General will ensure the equal treatment of all internal and external candidates (see A/78/7/Add.46, para. 34) and will intensify his efforts to improve the equitable geographical representation of Member States in the recruitment of resident coordinators (see also A/79/7, para. I.40).**

I.41 The Advisory Committee also received, upon enquiry, information on geographical representation and gender. As at 30 June 2025, staff encumbering posts and positions in the Professional and higher categories comprised nationals from 117 Member States. Information on regional groupings is reflected in table I.8 below. As at 31 May 2025, gender parity had been reached among all categories of staff in the resident coordinator system, with 53 per cent female overall. **The Advisory Committee notes the continued imbalance of geographical representation of the staff in the resident coordinator system and trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. I.37).** The Committee further discusses matters related to human resources in chapter I above.

Table I.8

Staff encumbering professional posts of the resident coordinator system by region and by level for each component (as at June 2025)

	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>Total</i>
Country coordination							
African States	1	18	16	15	27	1	78
Asia-Pacific States	–	5	9	12	24	–	50
Eastern European States	–	2	4	7	6	–	19
Latin American and Caribbean States	–	3	9	10	6	–	28
Western European and other States	2	9	27	35	31	–	104
United States of America	1	1	6	4	8	–	20
Subtotal, country coordination	4	38	71	83	102	1	299
Regional coordination							
African States	–	1	–	4	1	2	8
Asia-Pacific States	–	1	–	1	2	–	4
Eastern European States	–	–	–	–	2	1	3
Latin American and Caribbean States	–	–	–	1	2	1	4
Western European and other States	–	3	1	1	1	1	7

	<i>ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>Total</i>
United States of America	–	–	–	–	–	1	1
Subtotal, regional coordination	–	5	1	7	8	6	27
Global coordination							
African States	–	–	–	2	4	–	6
Asia-Pacific States	–	–	–	1	4	1	6
Eastern European States	–	–	–	–	2	1	3
Latin American and Caribbean States	–	–	–	3	1	5	9
Western European and other States	–	–	2	3	3	–	8
United States of America	–	–	–	–	2	2	4
Subtotal, global coordination	–	–	2	9	16	9	36
Executive direction and management							
African States	–	–	–	–	1	1	2
Asia-Pacific States	–	1	–	–	1	–	2
Eastern European States	–	–	–	–	–	1	1
Latin American and Caribbean States	1	–	–	1	–	–	2
Western European and other States	–	–	–	3	2	1	6
United States of America	–	–	–	–	–	–	–
Subtotal, executive direction and management	1	1	–	4	4	3	13
Programme support							
African States	–	–	1	2	–	1	4
Asia-Pacific States	–	–	–	–	3	–	3
Eastern European States	–	–	–	–	3	–	3
Latin American and Caribbean States	–	–	–	1	1	–	2
Western European and other States	–	–	–	–	3	1	4
United States of America	–	–	–	–	–	–	–
Subtotal, programme support	–	–	1	3	10	2	16
Total	5	44	75	106	140	21	391

I.42 Subject to its recommendation in paragraph I.39 above, the Advisory Committee recommends the approval of the proposal for the Secretariat share of the cost-sharing arrangement in the United Nations Sustainable Development Group.

Other matters

Extrabudgetary resources

I.43 The Advisory Committee has previously noted that entities funded exclusively through extrabudgetary resources that do not receive assessed contributions from the regular budget and whose activities do not directly support the work of a regular budget section are excluded from the proposed programme budget. Consequently, extrabudgetary positions, such as special advisers and special envoys appointed by the Secretary-General not directly supporting the work of offices under section 1, are not reflected in the programme budget submissions (A/79/7, para. I.44). The Committee again requested, as in previous years, a list of all extrabudgetary posts and

positions at the D-1 level and above that are not included under section 1 programme budget, but report to the Secretary-General or his Executive Office; however, the information has not been provided. **The Advisory Committee recommends that the General Assembly request the Secretary-General to include, in the next budget submissions, a comprehensive table of all Under-Secretary-General and Assistant Secretary-General posts and positions funded from extrabudgetary resources, and the related post and non-post resources, to enhance transparency regarding the resources supporting different mandates (see also [A/79/7](#), para. I.44).**

Human resources-related matters

I.44 Upon enquiry, the Advisory Committee was informed that, of the 171 staff encumbering posts in the Professional and higher categories with geographical status under section 1, as at 30 June 2025, 41 were nationals from overrepresented Member States, 58 from Member States within range, 22 from underrepresented Member States and 1 was under “Other”. Furthermore, of the 54 appointments made under section 1 in the context of the senior managers’ compacts since 2022, 19 (or 35.2 per cent) had been from overrepresented Member States, 8 (or 14.8 per cent) from underrepresented Member States, and the remaining 27 (or 50.0 per cent) from Member States within range.

I.45 The 561 staff encumbering posts and positions in the Professional and higher categories across all funding sources were nationals of 133 Member States: 130 were nationals of African States, 84 of Asia-Pacific States, 37 of Eastern European States, 67 of Latin American and Caribbean States, 199 of Western European and other States, 42 of the United States of America and 2 were under “Other”.

I.46 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 222 staff encumbering regular budget-funded posts and positions under section 1, 152 were women and 70 were men. Of the 140 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 88 were women and 52 were men.

I.47 The Advisory Committee was also informed, upon enquiry, that eight staff members in section 1 were expected to retire in the next two years and 14 in the next five years.

I.48 **The Advisory Committee notes that 14.8 per cent of appointments within section 1 since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers’ compacts with the Secretary-General. At the entity level, three offices had made appointments from underrepresented Member States, namely, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict (2 out of 3 appointments, or 66.7 per cent), the Office of Administration of Justice (4 out of 10 appointments, or 40 per cent) and the Executive Office of the Secretary-General (2 out of 17 appointments, or 11.8 per cent). The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in section 1. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. I.46). The Advisory Committee further discusses matters related to human resources in chapter I above.**

Section 2

General Assembly and Economic and Social Council affairs and conference management

Regular budget	
Appropriation for 2024	\$371,756,700
Allotment for 2024	\$337,044,700
Expenditure for 2024	\$325,587,700
Appropriation for 2025	\$401,021,500
Expenditure as at 30 June 2025	\$161,552,300
Proposal for 2026	\$397,216,200
Extrabudgetary resources	
Available for 2024	\$27,304,400
Expenditure for 2024	\$19,769,700
Estimate for 2025	\$26,145,900
Expenditure as at 30 June 2025	\$10,402,400
Projected for 2026	\$25,550,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

I.49 Regular budget resources requested by the Secretary-General for section 2 for 2026 amount to \$397,216,200 before recosting and reflect a decrease of \$3,805,300, or 0.9 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 2\)](#), paras. 2.192 to 2.195, and tables 2.44 and 2.47 (1)), related to technical adjustments for the removal of non-recurrent provisions in support of new and expanded mandates from the General Assembly, including resolutions and decisions adopted by the Human Rights Council; new and expanded mandates, including in connection with the Permanent Forum of People of African Descent (General Assembly resolution [75/314](#)) and resolutions adopted by the Council; and other changes, including staffing changes, as discussed below. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table I.15.

General observations

UN80 Initiative

I.50 Upon enquiry, the Advisory Committee was informed that, in the context of the anticipated revised estimates, the Department for General Assembly and Conference Management would strive for a balance with respect to staffing and workload across the different language services, aimed at upholding multilingualism and ensuring the equal treatment of official languages in conference services, as mandated. **The Advisory Committee acknowledges the efforts of the Department for General Assembly and Conference Management to uphold multilingualism and the equal treatment of the official languages and trusts that such principles will continue to guide proposals in the context of UN80 Initiative.**

I.51 On the use of technology, it was indicated that, taking lessons from its work during the COVID-19 pandemic and exploring the potential from harnessing AI in the language professions, the Department for General Assembly and Conference Management is looking further at what this might mean for the future and its current structures. On the basis of the considered assessment of the Department, modern technologies could indeed help facilitate more versatile and agile operations. The Advisory Committee was also informed that all of the Department's language tools were web-based, which would open the opportunity to have a limited number of staff working fully remotely from their home countries. The Department was currently exploring with the Office of Human Resources in that regard and intended to keep the General Assembly informed as to whether a new remote modality could be piloted with a small number of volunteering staff within an existing contract framework or modality (see also para. I.79 below). Furthermore, the introduction of cross-cutting generic job profiles for language professionals, such as the translator/interpreter profile that is being pursued through the Office of Human Resources initiative to further modernize the generic job profiles, would allow the Department to better cope with variations in workload and ensure that in-house capacity is fully utilized and language staff are versatile. **The Advisory Committee notes the efforts undertaken by the Department for General Assembly and Conference Management to enhance productivity and looks forward to related proposals in future budget reports (see also paras. I.53, I.56 and I.60–I.62 below).** The Committee further discusses human resources matters in chapter I above.

Supporting work processes with technology and impact on productivity and output

I.52 The Advisory Committee recalls that it has encouraged the efforts of the Department for General Assembly and Conference Management to explore innovative approaches for the use of technology, as appropriate ([A/78/7](#), para. I.114).

I.53 The Advisory Committee notes that the procedure with respect to the calculation and presentation of conference-servicing costs was first introduced at the thirty-first session of the General Assembly and had been in effect since 1977 (see also Assembly resolution [45/248 A](#) of December 1990, sect. II; [A/AC.172/75](#) of 30 April 1982, paras. 2 and 12; and [A/C.5/31/37](#) of 22 November 1976). The Assembly, in paragraph 8 of its resolution [75/252](#) of December 2020, welcomed the increased throughput productivity of the translation services at all duty stations, underlined that these productivity gains, enabled over the years by new working methods and technologies, justified revising the current notional workload standards approved in the pre-computer era by the Assembly, and decided to increase the workload standards for the translation services to 5.8 pages per day. This represented an increase of 0.8 pages, from 5 pages per day. The Committee recalls, with respect to productivity trends and the throughput productivity for translation services from 2019 to 30 June 2024, that the translators at the four duty stations averaged a daily output of 2,105 words, or 6.4 pages, ranging from 6.1 pages in New York, 6.3 pages in Nairobi and 6.4 pages in Geneva to a high of 6.7 pages in Vienna ([A/79/7](#), para. I.65). **The Advisory Committee trusts that updated information on the most recent throughputs by translators at the four duty stations will be provided to the General Assembly at the time of its consideration of the present report and in the next budget proposal.**

I.54 The Advisory Committee recalls the findings of the independent evaluation of eLUNa, in particular how this neural translation interface combines, on a single screen, the identification of recycled text, or reprise, and official terminology, as well as access to machine translation and research features, which have improved the efficiency of translation and other documentation services (see also [A/79/7](#), para. I.66). Upon enquiry, it was indicated that the eLUNa tool sends new untranslated text automatically to machine translation engines powered by AI but that, given the

high standards of official documentation, it is considered essential that human translators revise the machine translated outputs to ensure accuracy, quality and consistency. The Department for General Assembly and Conference Management is aligned with the translation industry concept of “human-in-the-loop”, which is to leverage the synergy between human staff and new technologies.

I.55 The Advisory Committee was also informed that the identification of reprise, or recycled text, had played a significant role in the increase in productivity in 2023 and 2024 and the decrease in related non-staff expenditures. The Committee recalls that the Department is undertaking a three-year implementation, until mid-2026, of the new reprise methodology across the four duty stations ([A/79/7](#), paras. I.66–I.67; and [A/78/7](#), paras. I.98–I.100). As to whether a 10 per cent or 20 per cent increase in productivity rates and workload standards for language staff could help the Department to ensure the delivery of mandated services, the Committee was informed that increasing the individual workload standards of language staff, excluding interpreters (see below), by 20 per cent or introducing an output discount for “post-editing” would bring the output expectations of individual staff into line with the actual output the services are now achieving. This would ensure that all language staff, whether in-house or temporary, would work to the same updated standards.

I.56 The Advisory Committee notes that, in recent years, technology has had a significant impact on the work and reduced the actual workload of language staff, excluding interpreters. The Committee acknowledges the progress achieved by the Department for General Assembly and Conference Management in that connection and considers that productivity levels, and related planning and budget assumptions, need to reflect accurately the evolution in work practices and workload statistics. The Committee therefore recommends that the General Assembly request the Secretary-General to increase the workload standards for all documentation staff by 20 per cent.

I.57 With regard to interpretation services, the workload standards for in-house interpreters were established by the General Assembly in its resolution [45/248 A](#), sect. II, in which the Assembly took note of the revised workload standards as outlined by the Advisory Committee in its report [A/45/7/Add.1](#), which was defined as seven, or exceptionally eight, assignments per week of a three-hour duration each. The number of assignments for temporary interpreters, on a when-actually-employed basis, is regulated by an agreement with the International Association of Conference Interpreters, which was most recently renewed in 2019, and reflects the workload standards defined in 1990.

I.58 Upon enquiry, the Advisory Committee was informed that, since the implementation of the workload standards 35 years ago, in the “pre-computer era”, new working methods had been introduced that rely on advancements in technologies. The tools developed by the Department for General Assembly and Conference Management had introduced efficiency for assignment preparation and the possibility of improving quality and increasing processing capacity during the assignments themselves. The aforementioned eLUNA translation tool, with its integrated search engine, has the ability to provide interpreters with real-time access to multilingual documentation, as well as intuitive pre-translation and transliteration, and automated terminology searches. Furthermore, in the near future, AI applications would assist interpreters in the preparation and pre-translation of speeches and documents. The use of technologies could be expanded in the form of computer-assisted interpretation, for example, through the automated translation of closed captioning. Nonetheless, it was further indicated that workload considerations need to be balanced against the growing intensity of meetings in terms of speed and density of statements, and the ever-evolving achievements of technology.

I.59 The Advisory Committee was also informed, upon enquiry, that raising the workload for in-house and short-term interpreters by one meeting per week would expand capacity and reduce the need for temporary assistance during peak periods or staff leaves. Furthermore, on the basis of the current staffing table in New York, increasing the workload of each interpreter by one additional meeting per week would make it possible to service an additional six meetings per week, thereby increasing the total number of meetings serviced from 60 to 66.

I.60 The Advisory Committee considers that the workload standards for interpretation services do not take into account advances in language-assistive technology and the introduced efficiency for assignment preparation. The Committee therefore recommends that the Assembly request the Secretary-General to increase the workload standards for interpretation services by one assignment per week.

I.61 The Advisory Committee considers that there is merit in establishing a framework to periodically review and implement revised workload standards that reflect evolving technological advancements and improved workload capacities. The Committee trusts that such a framework will be developed in the context of the UN80 Initiative, including as it pertains to the operationalization of the recommended revised workload standards addressed above (see paras. I.56 and I.60 above).

I.62 In that connection, the Advisory Committee encourages the Secretary-General to engage with relevant stakeholders and review the current provisions and the benefits to the Organization of sector-specific agreements determining the service conditions of language staff, in particular interpreters, at all four duty stations, taking into account the operational and technological realities, as well as budgetary constraints, and to provide information on such a review in the context of the next budget report.

Table I.9
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	1 586	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 74 GS (PL), 493 GS (OL) and 12 LL
Proposal for 2026	1 579	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 73 GS (PL), 487 GS (OL) and 12 LL
Abolishment	(7)	1 GS (PL) in subprogramme 3 in New York, 4 GS (OL) in subprogramme 4 in New York, 1 GS (OL) in subprogramme 3 in Geneva and 1 GS (OL) in subprogramme 4 in Geneva
Redeployment	–	1 D-1 from programme support to executive direction and management and 1 P-3 from subprogramme 4 to subprogramme 3 in Nairobi
Reassignment/redeployment	–	1 GS (PL) from subprogramme 3 in New York to programme support in New York
Reassignment	–	1 GS (OL) in subprogramme 2 in Geneva and 1 GS (OL) in subprogramme 3 in Geneva
Extrabudgetary		
Estimated for 2025	78	1 D-1, 2 P-5, 5 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 63 GS (LL)
Estimated for 2026	78	1 D-1, 2 P-5, 5 P-4, 4 P-3, 1 GS (PL), 2 GS (OL) and 63 GS (LL)

Number Details

Jointly financed budget (Vienna)

Approved for 2025	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)
Projected for 2026	186	1 D-1, 20 P-5, 47 P-4, 20 P-3, 8 GS (PL) and 90 GS (OL)

Comments and recommendations on posts

I.63 The proposed resources for posts for 2026 amount to \$297,603,800 before recosting, which reflects a decrease of \$808,000, or 0.3 per cent, compared with the appropriation for 2025. The resources would provide for 1,579 posts (1,007 Professional and higher categories; and 572 General Service and related categories, including 12 Local level) (A/80/6 (Sect. 2), paras. 2.193–2.195, tables 2.44–2.46 and 2.48 (1), and annex II), reflecting:

(a) The abolishment of seven posts as follows: in New York, one Senior Language Reference Assistant (General Service (Principal level)), subprogramme 3, Documentation services, as well as one Administrative Assistant (General Service (Other level)), two Publishing Assistants (General Service (Other level)) and one Language Service Assistant (General Service (Other level)), subprogramme 4, Meetings and publishing services; and in Geneva, one Editorial and Desktop Publishing Assistant (General Service (Other level)), subprogramme 3, Documentation services, and one Administrative Assistant (General Service (Other level)), subprogramme 4, Meetings and publishing services;

(b) The reassignment of two posts in Geneva, as follows: one Staff Assistant (General Service (Other level)) as Programme Management Assistant, within subprogramme 2, Planning and coordination of conference services, and one Staff Assistant (General Service (Other level)) as Language Service Assistant, within subprogramme 3, Documentation services;

(c) The redeployment of two posts, as follows: in New York, one Chief, Conference Services (D-1) from Programme support to Executive direction and management; and in Nairobi, one Publishing Officer (P-3) from subprogramme 4, Meetings and publishing services, as Editor, subprogramme 3, Documentation services;

(d) The reassignment and redeployment in New York of one post of Senior Language Reference Assistant (General Service (Principal level)) from subprogramme 3, Documentation services, as Senior Human Resources Assistant, Programme support.

I.64 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes, except proposed abolishments, should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed redeployment of two posts (1 D-1, 1 P-3), the reassignment of two posts (General Service (Other level)) and the redeployment and reassignment of one post (General Service (Principal level)) at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table I.10

Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January-June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	1 007	12.3	14.8	15.7	1 007	10.8	16.2	16.2	1 007	10.8
General Service and related	583	17.0	20.5	21.2	579	15.5	20.4	20.9	572	15.5

Table I.11

Budgeted vacancy rates by duty station, 2024–2026

(Percentage)

Category	New York	Geneva	Nairobi	Vienna ^a
<i>2024</i>				
Professional and higher	12.3	12.3	12.3	10.6
General Service and related	17.0	17.0	17.0	10.8
<i>2025</i>				
Professional and higher	10.8	10.8	10.8	13.1
General Service and related	15.5	15.5	15.5	20.2
<i>2026 proposed</i>				
Professional and higher	10.8	10.8	10.8	13.1
General Service and related	15.5	15.5	15.5	20.2

^a Posts are financed on a cost-shared basis.

I.65 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 291 (170 posts in the Professional and higher categories, and 121 posts in the General Service and related categories) regular budget posts were vacant, including 15 posts that had been vacant for two years or longer. Recruitment for those posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Department for General Assembly and Conference Management would amount to \$297.6 million. However, if applying the actual vacancy rate, the post requirements would amount to \$279.9 million, representing a difference of \$17.7 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

I.66 Subject to its recommendations and observations in paragraph I.64, as well as paragraph 9 in chapter I above, and without prejudice to the consideration of future resource requirements in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

I.67 The proposed non-post resources for 2026 amount to \$99,612,400, reflecting a net decrease of \$2,997,300, or 2.9 per cent, compared with the appropriation for 2025, due mainly to decreases under technical adjustments (\$7,382,700) and other changes (\$586,000), offset in part by increases under new and expanded mandates (\$4,163,400) (ibid., paras. 2.193–2.195, and table 2.49). Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced that had contributed to underexpenditure under non-post resources (see also General Assembly resolution 79/257, para. 9). Allotments for non-post resources in the Department for General Assembly and Conference Management represented 65 per cent of the 2024 appropriation for non-post resources.

I.68 In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee provides observations and recommendations under the following budget classes:

(a) Other staff costs: the proposed resources amount to \$42,819,300, representing a decrease of \$9,908,900 compared with 2025, which reflects reductions of \$6,044,400 due to technical adjustments and \$6,340,400 due to the internal realignment of resources to increase the utilization of commercial translation services and contractual technology services, offset in part by an increase of \$2,475,900, reflecting new and expanded mandates. Expenditure in 2024 amounted to \$17,134,900, compared with an appropriation of \$46,300,500 and an allotment of \$20,377,740; expenditure in 2023 amounted to \$29,172,300 compared with an appropriation of \$42,412,700; and expenditure in 2022 amounted to \$24,210,600 compared with an appropriation of \$38,537,700. **Taking into account its recommendations in paragraph I.64 above, the Advisory Committee is of the view that resource requirements under this budget class can be further adjusted without affecting the work of the Department for General Assembly and Conference Management and looks forward to efficiencies in that regard being identified in the context of UN80 Initiative. Therefore, the Committee recommends a reduction of 5 per cent (\$2,141,000) to the proposed resources under other staff costs;**

(b) Furniture and equipment: the proposed resources amount to \$1,838,200, representing an increase of \$547,700, or 42.4 per cent. Upon enquiry, the Advisory Committee was informed that, as at 31 December 2024, the Department for General Assembly and Conference Management had 2,530 laptops across the four duty stations. Of these, 1,938 laptops, or 77 per cent were in use and 592, or 23 per cent, were not in use. The average age of laptops is between two and nine years, and the useful life is indicated as four years for most duty stations. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years. Taking also into account the percentage of inactive laptop holdings and their average age, the Committee is of the view that replacements allow for a more staggered approach and recommends a reduction of 30 per cent (\$164,300) to the proposed increase under furniture and equipment.**

I.69 Subject to its recommendations in paragraph I.68 above, and without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Notional costs

I.70 Upon enquiry, the Advisory Committee was informed that the notional cost of documentation processing is updated annually in line with the cost-recovery policy framework established by the United Nations Controller and is based on the number of words to be edited and/or translated, taking into account the following: (a) the substantive outputs (throughput) produced by the documentation services during the most recent performance period; (b) an analysis of financial expenditure data; and (c) the standard costs and service rates established for various categories of language capacity involved. The notional cost was also adjusted for changes in working methods of the language services as approved by the General Assembly, for example, changes in key performance indicators of the language staff, such as increases in workload standards. The cost of producing a report is recorded under subprogramme 3. Also, as a result of the leveraging of technology and the implementation of new working methods, the notional cost per word for documentation processing has decreased. For example, in New York in 2015 the cost was \$50,900 for a report of 8,500 words and \$62,000 for a report of 10,700 words, and in 2025 the cost was \$24,500 for 8,500 words and \$30,800 for 10,700 words. The Committee was also informed that the Department for General Assembly and Conference Management is analysing the cost of documentation processing, with the intention of updating the notional costs for 2025 and 2026 and the associated service rates.

I.71 Regarding the notional cost methodology for meeting services with interpretation, the Advisory Committee was informed that the daily rates for short-term interpreters is governed by the agreement with the International Association of Conference Interpreters and that, for one three-hour meeting, short-term interpreters are paid a full daily fee regardless of the actual duration of a meeting. An event of up to two days would be assigned a team of 14 interpreters, and the notional cost per day of interpretation in six languages is estimated at \$11,200 in New York, \$13,400 in Geneva, \$11,400 in Vienna and \$17,000 in Nairobi. An event of three days or longer would be assigned a team of 20 interpreters, at an estimated notional cost per day of interpretation of \$15,900 in New York, \$19,000 in Geneva, \$16,100 in Vienna and \$26,400 in Nairobi.

I.72 Regarding the costs in Nairobi, the Advisory Committee was informed that liquidity challenges had halted the recruitment of staff interpreters, thereby constraining efforts to build a stable local interpretation capacity. As a result, the Interpretation Section had had to rely more heavily on interpreters assigned from other duty stations or had hired short-term interpreters on a when-actually-employed basis, often at a higher cost and with reduced predictability. The Committee was also informed that Nairobi does not have available a sufficient pool of local freelance interpreters who are also United Nations accredited. Therefore, when additional interpretation capacity is required, interpreters from other duty stations will travel to Nairobi, primarily from Geneva. The Committee was informed that the related additional costs include the cost for air tickets, daily subsistence allowance and terminal expenses, as well as the professional fees of freelance interpreters based on the United Nations-approved rate.

I.73 The Advisory Committee notes the challenges faced by the Department for General Assembly and Conference Management with respect to the provision of interpretation services in Nairobi. The Committee trusts that efforts will continue to be made to provide efficient and cost-effective interpretation services and pursue qualified local interpretation capacity in order to minimize the need for travel of interpreters from other duty stations. The Committee looks forward to an update thereon in the next budget report.

Cost recovery and servicing of non-calendar meetings

I.74 The Advisory Committee notes that non-calendar meetings comprised 78 per cent of meetings supported by the Department for General Assembly and Conference Management in 2024. Upon enquiry, the Advisory Committee was informed that, when conference services (interpretation, documentation, meeting room assistants) were requested in relation to non-calendar meetings, they were provided on a cost-recovery basis. In accordance with administrative instruction [ST/AI/2019/4](#), the Department could provide simultaneous interpretation to non-calendar meetings and in-room conference servicing, International Sign interpretation and translation of documents. The Department has no official mandate or resources allocated to service non-official meetings and events, or side events, that are not an integral part of an intergovernmental process. In general, cost recovery is done for extrabudgetary non-calendar meetings in accordance with the scope of services requested. Servicing the non-calendar meetings that are linked to the intergovernmental process of mandated calendar bodies is prioritized within available capacity. Other service providers may also recover their related costs.

I.75 Upon enquiry, the Advisory Committee was provided with information regarding non-calendar meetings by duty station, from 2020 to 30 June 2025, as shown in table I.12 below.

Table I.12
Number of non-calendar meetings, by duty station

	2020	2021	2022	2023	2024	2025 (as at 30 June)
New York	1 863	1 993	3 693	5 025	4 893	2 081
Geneva	2 671	2 868	4 638	5 313	5 714	2 785
Vienna	2 788	2 105	3 219	6 345	5 713	3 696
Nairobi	839	584	2 954	5 233	4 367	1 664
Total	8 161	7 550	14 504	21 916	20 687	10 226

I.76 As shown in table I.13, the Advisory Committee was informed that, in 2024, the Department provided various conference services for 5,316 non-calendar meetings at a total cost of \$20,483,036 on a cost-recovery basis.

Table I.13
Cost recovery from the provision of non-calendar meetings in 2024
(United States dollars)

<i>Duty station</i>	<i>Non-calendar meetings with recovered costs</i>	<i>Cost-recovery revenue</i>	<i>Nature of the services provided</i>	<i>Use of the revenue</i>
New York	136	6 352 505	Meeting planning, management services, documentation, translation, text-processing, interpretation, print reproduction and meetings services, service-level agreements with users of global applications	The collected revenue is used to support the functions of meeting planning, management services, documentation, interpretation, print reproduction, translation and text-processing, to develop, support and maintain the systems and applications enabling conference services
Geneva	542	4 105 754	Documentation, meeting planning, management services,	The collected revenue is utilized to support the functions of

<i>Duty station</i>	<i>Non-calendar meetings with recovered costs</i>	<i>Cost-recovery revenue</i>	<i>Nature of the services provided</i>	<i>Use of the revenue</i>
			editorial, interpretation, printing and reproduction, and publishing services	documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing
Vienna	271	1 664 222	Meeting planning, editorial, translation, print reproduction and interpretation services	The collected revenue is utilized to support the functions of meeting planning, editorial, translation, print reproduction and interpretation
Nairobi ^a	4 367	8 360 555	Documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing services	The collected revenue is utilized to support the functions of documentation, meeting planning, management services, editorial, interpretation, printing and reproduction, and publishing
Total	5 316	20 483 036		

^a Includes deferred revenue from 2024 in the amount of \$1,024,106.

I.77 The Advisory Committee notes that, in 2024, while all non-calendar meetings held in Nairobi were provided on a cost-recovery basis, non-calendar meetings with recovered costs in New York, Geneva and Vienna represent a small percentage of non-calendar meetings. The Committee trusts that more information will be provided to the General Assembly on the provision of services to non-calendar meetings across the headquarters duty stations and related cost-recovery practices. The Committee trusts that the Secretary-General will continue to include in future budget submissions a detailed breakdown by duty station of the amounts recovered in connection with various meetings and events. The Committee discusses cost recovery in chapter I above.

Hybrid and virtual meeting modalities

I.78 The General Assembly, in its resolution [77/262](#), endorsed the conclusions and recommendations of the Advisory Committee in its first report on the proposed programme budget for 2023 ([A/77/7](#), para. 71), that the provision of hybrid and virtual meeting modalities beyond business continuity requires a mandate from the Assembly, along with approved legal parameters and technical requirements, and that these should be provided through the Committee on Conferences. The report of the Secretary-General on the pattern of conferences ([A/78/96](#)) included an assessment of the associated challenges and the areas requiring clarification and guidance from Member States, and was considered by the Committee on Conferences at its substantive session in September 2023. The Assembly did not take action on the report.

Remote interpretation

I.79 In connection with the provision of remote simultaneous interpretation services, the Advisory Committee was informed, upon enquiry, that the Department for General Assembly and Conference Management did not have a system contract with external providers of remote interpretation services. The Committee was also informed that related challenges included intermittent connectivity and poor sound quality, which may affect the auditory health of some interpreters when interpreting remotely or supporting remote participation platforms. To address these challenges, which occurred during the lockdown in response to the COVID-19 pandemic, remote

interpretation assignments were limited to 2 hours, with only one assignment per day possible, or the equivalent of a 5-day remote working week totalling 10 hours. The Committee was further informed that, according to a United Nations occupational health assessment, technology supporting high-quality sound transmission, together with the proper set up of remote participants, as well as support measures to ensure interpreter well-being, were essential in order to keep the health risk low. There is as yet no United Nations-owned system that could reliably ensure those conditions. It was also indicated that the International Association of Conference Interpreters had presented claims and physicians' statements about cases of interpreters who worked for international organizations using remote platforms experiencing negative health consequences. Organizations have requested the Health Network of the High-level Committee on Management to review the claims and evidence presented by the Association. This process is ongoing and is not expected to be concluded soon (see also para. I.51).

International Sign language interpretation

I.80 Regarding sign language interpretation services, the Advisory Committee was informed that all four duty stations continued to provide such services, when requested, on a cost-recovery basis. The Committee recalls that the United Nations Disability Inclusion Strategy ensured the provision of language-related services, namely, International Sign language interpretation, when mandated, subject to cost recovery, and Braille printing on demand (see also [A/79/7](#), paras. I.70–I.71). **The Advisory Committee trusts that the implementation of the United Nations Disability Inclusion Strategy will continue, also with a view to ensuring that hearing-impaired persons have access to International Sign language interpretation or specific national sign language interpretation in all official languages, when mandated, subject to cost recovery (see also [A/79/7](#), para. I.71).**

Human resources-related matters

I.81 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 122 staff encumbering posts in the Professional and higher categories with geographical status, 24 were from overrepresented Member States, 59 were from Member States within range, 16 were from underrepresented Member States, and the remaining posts were vacant. Furthermore, of the 31 appointments made under section 2 in the context of the senior managers' compact since 2022, 18 (58 per cent) had been from Member States within range, 10 (or 32 per cent) from overrepresented Member States, and 3 (or 10 per cent) from underrepresented Member States.

I.82 The 929 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 78 Member States: 105 were nationals of African States, 199 of Asia-Pacific States, 140 of Eastern European States, 39 of Latin American and Caribbean States, 388 of Western European and other States, and 58 of the United States of America. The 101 staff encumbering posts in the Professional and higher categories with geographical status as at 30 June 2025 were nationals of 55 Member States: 11 were nationals of African States, 25 of Asia-Pacific States, 15 of Eastern European States, 10 of Latin American and Caribbean States, 34 of Western European and other States, and 6 of the United States of America.

I.83 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 1,296 staff encumbering regular budget-funded posts and positions, 739 were women and 557 were men.

I.84 The Advisory Committee was informed, upon enquiry, that 64 staff members of the Department for General Assembly and Conference Management would reach their mandatory retirement age in the next two years, and 132 in the next three to five years.

I.85 The Advisory Committee notes that 10 per cent of appointments to geographical posts in the Department for General Assembly and Conference Management since 2022 have been from underrepresented Member States, significantly below the 50 per cent target set under the senior management compacts with the Secretary-General. While noting that language positions do not have geographical status and are therefore not subject to the system of desirable ranges, the Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State to within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and equitable geographical representation and to promote gender parity, where gaps exist, and rejuvenation in the Secretariat. The Advisory Committee further discusses matters related to human resources in chapter I above.

Table I.14

Section 1, Overall policymaking, direction and coordination: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)	2024 expenditure	2024 estimate	2025 estimate	2026 estimate	Variance (2025–2026)	2024 expenditure	2024 estimate	2025 estimate	2026 estimate	Variance (2025–2026)	2024 expenditure	2024 estimate	2025 estimate	2026 estimate	Variance (2025–2026)
Posts	51 003.7	49 142.8	56 683.8	26 105.0	58 437.0	1 753.2	4 544.5	4 774.7	5 215.0	5 510.1	295.1	179 615.3	171 294.9	209 909.8	211 141.8	1 231.9	233 302.7	227 073.5	271 808.6	275 088.9	3 280.2
Other staff costs	3 393.8	2 621.7	4 317.1	1 440.0	4 305.8	(11.3)	487.1	471.4	485.0	554.5	69.5	15 295.3	10 694.9	17 496.3	17 874.6	378.4	18 404.1	14 560.0	22 298.4	22 734.9	436.6
Non-staff compensation	3 225.0	2 685.5	3 411.8	1 010.2	3 411.8	–	–	–	–	–	–	–	132.0	250.0	250.0	–	2 685.5	3 357.0	3 661.8	3 661.8	–
Hospitality	114.7	105.4	126.8	1.3	126.8	–	–	–	–	–	–	123.3	1 107.9	805.5	805.5	–	228.7	1 222.6	932.3	932.3	–
Consultants	593.1	867.4	675.9	336.1	684.1	8.2	305.2	333.5	321.5	321.5	–	10 532.4	25 095.7	15 466.4	15 046.8	(419.6)	11 705.0	26 022.3	16 463.8	16 052.4	(411.4)
Travel of representatives	7 340.3	6 126.3	7 460.6	3 425.3	7 460.6	–	–	–	–	–	–	51.1	95.0	–	–	–	6 177.4	7 435.3	7 460.6	7 460.6	–
Travel of staff	1 920.9	2 319.7	2 187.5	1 020.6	2 283.5	96.0	231.7	221.7	201.3	201.5	0.2	8 365.1	15 311.0	13 547.6	13 844.0	296.4	10 916.5	17 453.6	15 936.4	16 329.0	392.6
Contractual services	4 942.2	4 262.5	5 695.3	3 246.9	5 636.2	(59.1)	4 127.7	4 156.9	4 119.0	3 733.9	(385.1)	17 933.2	38 928.6	40 244.4	40 419.4	175.0	26 323.4	48 027.7	50 058.7	49 789.5	(269.2)
General operating expenses	818.5	637.8	807.5	220.6	743.5	(64.0)	135.8	131.3	154.9	154.7	(0.2)	25 874.0	47 692.6	29 342.3	29 066.6	(275.7)	26 647.6	48 642.4	30 304.7	29 964.8	(339.9)
Supplies and materials	127.8	37.2	104.1	4.6	106.2	2.1	17.2	10.5	9.7	9.7	–	1 450.2	1 627.6	1 193.4	1 188.9	(4.6)	1 504.6	1 765.9	1 307.2	1 304.8	(2.5)
Furniture and equipment	138.6	140.0	149.3	42.5	178.3	29.0	–	0.6	0.6	0.6	–	1 159.4	3 129.2	2 154.0	2 155.0	1.0	1 299.4	3 268.4	2 303.9	2 333.9	30.0
Improvement of premises	–	3.7	–	0.6	–	–	–	–	–	–	–	–	–	–	–	–	3.7	–	–	–	–
Grants and contributions	18 765.1	18 794.9	17 326.7	9 231.6	17 798.0	471.3	–	–	–	–	–	20 718.3	25 914.4	13 905.6	13 792.7	(112.9)	39 513.2	44 679.5	31 232.3	31 590.7	358.4
Other	–	–	–	–	–	–	–	–	–	–	–	139.8	195.9	113.3	78.3	(35.0)	139.8	195.9	113.3	78.3	(35.0)
Total	92 383.7	87 744.9	98 946.4	46 085.3	101 171.8	2 225.4	9 849.3	10 100.6	10 507.0	10 486.5	(20.5)	281 257.4	341 219.7	344 428.7	345 663.6	1 234.9	378 851.6	443 704.0	453 882.1	457 321.9	3 439.8

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table I.15

Section 2, General Assembly and Economic and Social Council affairs and conference management: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January-June)</i>	<i>2026 estimate</i>	<i>Variance (2025-2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025-2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025-2026)</i>
Posts	276 735.1	266 993.2	298 411.8	134 138.3	297 603.8	(808.0)	5 901.9	5 235.3	6 032.8	6 121.2	88.4	282 637.0	272 228.5	304 444.6	303 725.0	(719.6)
Other staff costs	46 300.5	17 070.1	52 728.2	4 530.3	42 819.3	(9 908.9)	10 460.5	6 262.9	10 093.3	10 196.2	102.9	56 761.0	23 333.0	62 821.5	53 015.5	(9 806.0)
Hospitality	0.8	—	0.8	—	0.2	(0.6)	—	—	—	—	—	0.8	—	0.8	0.2	(0.6)
Consultants	—	15.0	—	49.1	—	—	27.2	460.5	235.0	235.0	—	27.2	475.5	235.0	235.0	—
Travel of representatives	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Travel of staff	56.1	47.6	95.2	16.2	105.2	10.0	1 387.3	1 918.0	2 420.0	2 009.9	(410.1)	1 443.4	1 965.6	2 515.2	2 115.1	(400.1)
Contractual services	16 116.2	12 895.2	16 188.1	7 190.0	22 555.4	6 367.3	7 068.5	4 131.1	5 363.3	5 175.2	(188.1)	23 184.7	17 026.3	21 551.4	27 730.6	6 179.2
General operating expenses	2 065.2	1 545.4	1 914.9	477.6	1 640.2	(274.7)	1 405.7	947.1	860.3	1 007.8	147.5	3 470.9	2 492.5	2 775.2	2 648.0	(127.2)
Supplies and materials	351.0	111.3	196.3	16.5	169.1	(27.2)	124.1	226.8	271.8	248.6	(23.2)	475.1	338.1	468.1	417.7	(50.4)
Furniture and equipment	1 270.4	1 460.3	1 290.5	528.3	1 838.2	547.7	871.0	515.4	750.3	437.9	(312.4)	2 141.4	1 975.7	2 040.8	2 276.1	235.3
Improvement of premises	—	19.5	1.7	—	11.5	9.8	9.4	10.4	10.0	10.0	—	9.4	29.9	11.7	21.5	9.8
Grants and contributions	28 861.4	24 649.0	30 194.0	14 606.0	30 473.3	279.3	—	—	—	—	—	28 861.4	24 649.0	30 194.0	30 473.3	279.3
Other	—	—	—	—	—	—	48.8	62.2	109.1	109.1	—	48.8	62.2	109.1	109.1	—
Total	371 756.7	324 806.6	401 021.5	161 552.3	397 216.2	(3 805.3)	27 304.4	19 769.7	26 145.9	25 550.9	(595.0)	399 061.1	344 576.3	427 167.4	422 767.1	(4 400.3)

Part II

Political affairs

Section 3

Political affairs

Regular budget	
Appropriation for 2024	\$81,083,500
Allotment for 2024	\$77,990,900
Expenditure for 2024	\$77,256,700
Appropriation for 2025	\$136,329,800
Expenditure as at 30 June 2025	\$38,971,400
Proposal for 2026	\$138,240,100
Other assessed^a	
Appropriation for 2024	\$8,947,600
Expenditure for 2024	\$10,233,100
Estimate for 2025	\$9,807,300
Expenditure as at 30 June 2025	\$7,451,700
Proposal for 2026 ^b	\$10,342,700
Extrabudgetary resources	
Available for 2024	\$75,193,200
Expenditure for 2024	\$80,662,700
Estimate for 2025	\$72,629,700
Expenditure as at 30 June 2025	\$35,880,100
Projected for 2026	\$68,776,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

I. Introduction

II.1 Excluding the special political missions, the regular budget resources proposed for section 3 for 2026 amount to \$138,240,100 before recosting, reflecting a net increase of \$1,910,300, or 1.4 per cent, compared with the appropriation for 2025. The increase is mostly related to additional requirements of \$1,211,500 for the Department of Political and Peacebuilding Affairs and \$697,400 for the Office of the United Nations Special Coordinator for the Middle East Peace Process ([A/80/6 \(Sect. 3\)](#), annex IV).

II.2 The overall proposed regular budget resources for section 3 (before recosting), including the special political missions, amount to \$778,071,600, reflecting a net decrease of \$51,299,400, or 6.1 per cent, compared with the appropriation of \$829,371,000 for 2025 (*ibid.*). The proposed regular budget resources for the 37 special political missions for 2026, amounting to \$639,831,500, would be supplemented by extrabudgetary resources estimated at \$37,700,100. Further details on the proposed resources for 2026 are contained in the relevant reports of the Secretary-General on the special political missions (A/80/6 (Sect. 3)/Add.1, A/80/6 (Sect. 3)/Add.2, A/80/6 (Sect. 3)/Add.3, A/80/6 (Sect. 3)/Add.4, A/80/6 (Sect. 3)/Add.5 and A/80/6 (Sect. 3)/Add.6). The Advisory Committee provides its recommendations and observations in its related report on estimates in respect of special political missions.

II.3 The proposed regular budget resources for section 3, excluding special political missions, include requirements for: (a) the Department of Political and Peacebuilding Affairs (\$109,320,500); (b) the Office of the United Nations Special Coordinator for the Middle East Peace Process (\$12,037,100); (c) the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory (\$3,641,200); (d) the United Nations Office to the African Union (\$1,200,500); and (e) the Office of Counter-Terrorism (\$12,040,800) (A/80/6 (Sect. 3), annex IV). Information on the evolution of the overall regular budget resources by object of expenditure for section 3 is shown in table II.25.

Table II.1

Staffing resources^a

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	446	4 USG, 4 ASG, 13 D-2, 20 D-1, 56 P-5, 84 P-4, 66 P-3, 22 P-2, 5 GS (PL), 110 GS (OL), 15 FS, 7 NPO and 40 LL
Establishment	8	In the Department of Political and Peacebuilding Affairs, 1 P-5 under executive direction and management and 3 P-4, 3 P-3 and 1 GS (OL) under subprogramme 1
Reclassification	1	In the Office of the United Nations Special Coordinator for the Middle East Peace Process, 1 Security Coordination Officer post from (P-3) to Chief Security Officer (P-4)
Proposed for 2026	454	4 USG, 4 ASG, 13 D-2, 20 D-1, 57 P-5, 88 P-4, 68 P-3, 22 P-2, 5 GS (PL), 111 GS (OL), 15 FS, 7 NPO and 40 LL
Other assessed		
Approved for 2025	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2026	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary		
Estimated for 2025	215	4 D-1, 23 P-5, 59 P-4, 60 P-3, 9 P-2/1, 5 GS (PL), 46 GS (OL), 7 NPO and 2 LL
Projected for 2026	213	4 D-1, 23 P-5, 59 P-4, 60 P-3, 9 P-2/1, 5 GS (PL), 45 GS (OL), 6 NPO and 2 LL

^a Excluding post resources for special political missions.

General observations*UN80 Initiative*

II.4 With respect to the respective roles of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations, the Advisory Committee recalls that it expressed the view, in the context of reviewing the peace and security reform, that it would have expected some efficiencies to be derived from a restructuring initiative of this magnitude and more detailed information on the proposed functions, structures and staffing requirements as requested by the General Assembly, as well as

the potential impact on mandate implementation (see [A/75/596](#), para. 19; see also [A/72/859](#), paras. 8 and 15).

II.5 With regard to the risk of duplication of activities of the Department of Political and Peacebuilding Affairs with those of other United Nations entities, the Advisory Committee was informed that although the Department engaged on cross-cutting thematic areas, such as women and peace and security, and youth, that work was complementary and not duplicative of the functions undertaken by other United Nations entities. UN-Women and the United Nations Youth Office played normative, advocacy and coordination roles across the United Nations system. The Department, on the other hand, ensured the integration of those thematic priorities into political analysis, peace processes, Security Council mandates and the work of special political missions, including by advising mediators, missions and the United Nations leadership on how to implement women's and young people's inclusion in negotiations and political transitions. The Department worked in close coordination with UN-Women and the Youth Office and other offices, including through inter-agency task forces and joint initiatives, and undertook all efforts to avoid duplication and maximize synergies with relevant United Nations entities. **The Advisory Committee considers that the UN80 Initiative presents an opportunity for taking stock of progress, challenges and opportunities related to the peace and security reform and encourages a review that promotes clear delineation of functions, enhanced cooperation and the avoidance of duplication in the work between the Department of Political and Peacebuilding Affairs and other entities, including the Department of Peace Operations (see also para. II.7 below).**

The Department of Political and Peacebuilding Affairs and the role of special political missions

II.6 In terms of the impact of the UN80 Initiative on special political missions, the Advisory Committee was informed that as special political missions were funded from the regular budget, all guidance and requirements under the UN80 Initiative, including the targets of a 20 per cent reduction in posts and a 15–20 per cent reduction of the budget, were applicable to those entities.

II.7 Upon enquiry as to a review of the functions assigned to special envoys, special representatives and the Department of Political and Peacebuilding Affairs in the context of the UN80 Initiative, the Advisory Committee was informed that the Secretariat fully recognized the importance of ensuring that the roles of special envoys and special representatives were strategically justified, streamlined and non-duplicative. It could be noted that, in the realm of peace and security, special envoys or special representatives of the Secretary-General were usually appointed in relation to a specific political mandate provided by the General Assembly or the Security Council. While some thematic or regional overlap might appear, appointments were rooted in an intergovernmental mandate and there were clear terms of reference for each envoy or representative to avoid duplication. On the backstopping support provided by the Department to special political missions, the Committee recalls that the General Assembly, in section VIII, paragraph 14, of its resolution [79/258 A](#), reaffirmed its commitment to considering the review of the arrangements on the funding and backstopping of the special political missions and the recommendations of the Advisory Committee. **The Advisory Committee notes that the special political missions are among the most important tools of the Organization in delivering good offices and political mediation, which also constitute core activities of the Department of Political and Peacebuilding Affairs. The Committee trusts that, in the context of the UN80 Initiative, the Secretariat will review potential areas of duplication and convergence between the mandates of special political missions and the Department and the related support arrangements, taking into account the totality**

of resources available, so that the financial and support structures reflect their substantive commonalities and ensure effective delivery. The Committee discusses this matter further in its report on estimates in respect of special political missions.

The UN80 Initiative and counter-terrorism

II.8 In a previous report, the Advisory Committee had encouraged the Office of Counter-Terrorism to cooperate further with the other United Nations entities involved in countering terrorism, including the Counter-Terrorism Committee Executive Directorate and UNODC, to maximize efforts, gain efficiency and avoid duplication (A/78/7, para. II.75). With regard to the consolidation of counter-terrorism activities between the three entities in the context of the UN80 Initiative, the Advisory Committee was informed that ambassadorial-level consultations had been held on 30 June and 7 July 2025 by the Office of Counter-Terrorism. According to the information provided, there was broad agreement that the Office should maintain policy leadership on General Assembly mandates and continue to serve as the central coordinator for all counter-terrorism and preventing violent extremism efforts. The Committee was also informed that building on that engagement, outcomes were to be submitted to the UN80 leadership team to inform the next steps of the UN80 process.

II.9 The Advisory Committee was further informed that Member States had called for improved coordination and streamlined delivery, particularly in the area of capacity-building and technical assistance, where concerns over duplication and resource competition had been noted. They had stressed that reform should prioritize effectiveness, responsiveness and system-wide coherence while leveraging the comparative advantages of each actor. The prevailing view was that governance improvements through enhanced collaboration and a stronger coordinating role for the Office of Counter-Terrorism would yield more impact, helping to ensure tailored, demand-driven support that reflected the diverse needs of Member States. The UN80 Initiative would take on board the views expressed by Member States. **The Advisory Committee reiterates its previous recommendation and considers that enhanced cooperation between the United Nations entities dealing with counter-terrorism should be pursued in the context of the UN80 Initiative. The Committee trusts that an update will be provided to the General Assembly at the time of its consideration of the present report.**

II. Department of Political and Peacebuilding Affairs

II.10 The regular budget resources proposed for the Department of Political and Peacebuilding Affairs for 2026 amount to \$109,320,500 before recosting, which reflects an increase of \$1,211,500, or 1.1 per cent, compared with the appropriation for 2025. The proposed net increase is mainly related to post resources, including a provision for the continuing vacancy rates for six posts (2 P-5, 2 P-4 and 2 P-3) established in 2025 and the establishment of eight new posts (1 P-5, 3 P-4, 3 P-3 and 1 General Service (Other level)) (A/80/6 (Sect. 3), paras. 3.I.110–3.I.112 and tables 3.I.22–3.I.24). Upon enquiry, the Advisory Committee was informed that expenditure for the Department in 2024 amounted to \$51,649,700, compared with an allotment of \$52,818,200 and an appropriation of \$55,318,200. As at 30 June 2025, expenditure amounted to \$26,507,300 in comparison to the appropriation of \$108,109,000 (including \$50,000,000 for the Peacebuilding Fund). Information on the evolution of overall financial resources for the Department is contained in table II.26.

Table II.2
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	283	1 USG, 3 ASG, 9 D-2, 16 D-1, 43 P-5, 55 P-4, 42 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL) and 2 LL
Establishment	8	1 P-5 under executive direction and management 3 P-4, 3 P-3 and 1 GS (OL) under subprogramme 1
Proposed for 2026	291	1 USG, 3 ASG, 9 D-2, 16 D-1, 44 P-5, 58 P-4, 45 P-3, 21 P-2/1, 5 GS (PL), 87 GS (OL) and 2 LL
Extrabudgetary		
Estimated for 2025	76	3 D-1, 10 P-5, 20 P-4, 20 P-3, 1 P-2/1, 5 GS (PL), 15 GS (OL) and 2 LL
Projected for 2026	76	3 D-1, 10 P-5, 20 P-4, 20 P-3, 1 P-2/1, 5 GS (PL), 15 GS (OL) and 2 LL

Comments and recommendations on posts

II.11 The proposed regular budget resources for posts for 2026 amount to \$54,955,100 before recosting, which represents an increase of \$1,608,800, or 3.0 per cent, compared with the 2025 appropriation. These resources would provide for a total of 291 posts (197 in the Professional and higher categories, 92 General Service and 2 Local level), reflecting an increase of eight posts compared with 2025 (*ibid.*, tables 3.I.22 and 3.I.23).

II.12 The following eight new posts are proposed (see also [A/80/6 \(Sect. 3\)](#), annex II):

(a) One Senior Political Affairs Officer (P-5). The proposed post would provide expert advice to the Under-Secretary-General and other senior officials on strategic matters;

(b) One Political Affairs Officer (P-4) in the Europe and Central Asia Division (located in China) would develop and implement activities aimed at strengthening cooperation and liaison with the secretariat of the Shanghai Cooperation Organization;

(c) One Political Affairs Officer (P-4) in the Middle East Division would develop innovative approaches and targeted initiatives that respond to the complex regional dynamics in the Middle East;

(d) One Political Affairs Officer (P-4) in the Eastern Africa Division. It is indicated that the establishment of this post is essential to strengthening United Nations capacity to address the complex and evolving dynamics in Somalia and the Horn of Africa, in particular in the light of the planned closure of UNTMIS in 2026;

(e) Two Political Affairs Officers (P-3) in the Policy and Mediation Division, including: (i) one post which would directly support the objectives of the Pact for the Future (action 16), with a strong emphasis on advancing the Secretary-General's good offices role and advancing partnerships with regional and subregional organizations in preventive diplomacy, mediation and multilateral engagement; and (ii) one post which would strengthen the Department's capacity for preventive diplomacy and mediation by analysing opportunities and risks associated with emerging technologies, including in the areas of information and communications and AI;

(f) One Political Affairs Officer (P-3) in the Americas Division. The proposed post is considered as essential to strengthening United Nations capacity to address the complex and evolving dynamics in Haiti;

(g) One Programme Management Assistant (General Service (Other level)) in the Policy and Mediation Division. The proposed post would provide programmatic

support to the above-listed new capacities in the discharge of the work in support of the policy planning functions to help to strengthen policy engagement on preventive diplomacy and good offices.

II.13 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of eight posts (1 P-5, 3 P-4, 3 P-3 and 1 General Service (Other level)) at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table II.3
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	184	8.5	10.2	10.9	202	190	160	10.2	14.3	15.8	197	10.2
General Service and related	93	12.0	18.5	15.6	96	93	77	13.9	15.3	17.2	94	13.9

II.14 The Advisory Committee was informed that, as at 31 March 2025, there were 37 vacant posts (3 D-1, 4 P-5, 6 P-4, 8 P-3, 3 P-2 and 13 General Service (Other level)). Upon enquiry, the Committee was informed that the seven posts that had been approved pursuant to General Assembly resolutions 79/1 and 79/258 A remained vacant due to the liquidity situation. The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Department would amount to \$55.9 million. Applying the actual vacancy rates, the post requirements would amount to \$52.6 million, representing a difference of \$3.2 million.

II.15 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph II.13 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

II.16 The proposed non-post resources from the regular budget for 2026 amount to \$54,365,400, reflecting a decrease of \$397,300, or 0.7 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 3), table 3.I.27). The overall decrease reflects reduced requirements under grants and contributions (\$256,700), contractual services (\$225,300), consultants (\$52,900) and general operating expenses (\$50,300), which would be partially offset by increases under travel of staff (\$135,300) and furniture and equipment (\$50,800). Upon enquiry, the Advisory Committee received information indicating that, despite spending restrictions, the Department received an allotment for non-post resources of \$4,333,800, which represented 107.2 per cent of the 2024 appropriation for non-post resources. The allotment includes \$795,300 for unforeseen and extraordinary expenses; if these expenses are excluded, the allotment

for non-post resources would be 87.8 per cent of the 2024 appropriation for non-post resources. The Committee also notes that the Department allocated funds to certain budget classes in a way that projected higher expenditures than the approved appropriation, in particular for travel of staff (\$704,100 appropriation versus \$1,189,500 allotment) and consultants (\$191,600 appropriation versus \$356,100 allotment). At the same time, it projected significantly lower expenditures for the travel of representatives and general operating expenses budget classes, with only 54.5 per cent and 46.5 per cent of the respective appropriations allotted. **The Advisory Committee trusts that the General Assembly will be provided further clarification, during its review of the present report, regarding the process and criteria used by the Department of Political and Peacebuilding Affairs to prioritize the reduced non-post resources.**

General temporary assistance positions

II.17 The proposed resources for other staff costs amount to \$788,500 representing the same amount as the appropriation for 2025. The information provided to the Advisory Committee indicates that the resources would notably provide for the continuation of four general temporary assistance positions, including one Political Affairs Officer (P-4) position to conduct the second independent progress study on the positive contribution of youth to peace processes and conflict, and three positions, including one Budget and Finance Officer (P-4), one Budget and Finance Assistant (General Service (Other level)) and one Human Resources Assistant (General Service (Other level)), which had previously been approved by the General Assembly its resolution 63/261 to provide the necessary support to 15 special political missions (3 in cluster I and 12 in cluster II) administered by the former Executive Office of the Department of Political Affairs and the Department of Peacekeeping Operations portion of the former Executive Office of the Department of Peacekeeping Operations and Department of Field Support.

Other non-post resources

II.18 **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: the proposed resources amount to \$931,500, reflecting an increase of \$135,300 compared with the 2025 appropriation. Information provided to the Advisory Committee indicates that the increase is attributable to consultations on mediation processes and meetings with regional organizations in support of the mandates contained in General Assembly resolution 79/1 on the Pact for the Future under executive direction and management (\$67,500) and subprogramme 1 (\$67,800). The information provided indicates that a total of 16 staff will participate in three trips related to the Special Committee on the Situation with regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples to visit missions and attend a regional seminar for a total amount of \$114,700. The Committee also notes that, under subprogramme 1, a number of trips are planned in support of the work of different special political missions, and that additional trips for meetings with regional organizations and to support consultation processes, in some instances, duplicate or triplicate travel of the executive direction and management and other travel under subprogramme 1. **While noting the important role of in-person engagement for good offices, mediation and electoral support, the Advisory Committee is of the view that efforts should be made to streamline visits and maximize the use of virtual meetings, as much**

as possible. The Committee, therefore, recommends a reduction of 10 per cent (\$93,200) to the proposed resources under travel of staff;

(b) Consultants: the proposed resources amount to \$132,900, reflecting a decrease of \$52,900 compared with the 2025 appropriation, due to the removal of non-recurrent provisions. Information provided to the Advisory Committee shows that the proposed requirements include an amount of \$105,200 for two consultancies for a total of 260 days to prepare the independent progress study on youth and peace and security. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). In this context, the Committee recommends a reduction of 10 per cent (\$13,300) to the proposed resources under consultants;**

(c) General operating expenses: the proposed resources amount to \$400,700, representing a decrease of \$50,300 compared with the 2025 appropriation. Information provided to the Advisory Committee indicates that the decrease reflects a cost-neutral redeployment from general operating expenses to furniture and equipment. The information shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$326,900 against an appropriation of \$491,300 in 2022, \$312,600 against an appropriation of \$533,100 in 2023 and \$283,000 against an appropriation of \$547,600 (and an allotment of \$255,000) in 2024. The average level of expenditure since 2022 has been \$307,500. **In view of the level of expenditure since 2022, the Advisory Committee recommends a reduction of 10 per cent (\$40,100) to the proposed resources under general operating expenses;**

(d) Furniture and equipment: the proposed resources amount to \$103,700, reflecting an increase of \$50,800 compared with the 2025 appropriation, due mostly to the redeployment of resources from general operating expenses. Upon enquiry, the Advisory Committee was provided with information on laptop holdings and an acquisition plan showing a useful life of four years, when five years of useful life is recommended by OICT. The Committee notes that the acquisition of 97 laptops is planned for 2026. **The Advisory Committee encourages the Department to enhance its efforts in terms of efficiency gains, including by extending the useful life of laptops, and recommends a reduction of 10 per cent (\$10,400) to the proposed resources under furniture and equipment.**

II.19 Subject to its recommendations in paragraph II.18 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 164 geographical posts in the Professional and higher categories, 47 were nationals of overrepresented Member States, 90 were nationals of Member States within range and 27 were nationals of underrepresented Member States. Furthermore, of the 58 appointments made in the context of the senior managers' compact since 2022, 30 (or 51.7 per cent) had been from Member States within range, 14 (or 24.1 per cent) had been from underrepresented Member States and 14 (or 24.1 per cent) had been from overrepresented Member States.

II.21 The 236 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 89 Member States: 39 were nationals of African States, 44 were nationals of Asia-Pacific States, 19 were nationals of Eastern European States, 17 were nationals of Latin American and Caribbean States, 91 were nationals of Western European and other States and 26 were nationals of the United States of America.

II.22 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 342 staff members encumbering posts in the Department of Political and Peacebuilding Affairs, 206 were women and 136 were men. The Committee was also informed that 7 staff members would retire in the next two years and 18 would retire in the next five years.

II.23 The Advisory Committee notes that 24.1 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department of Political and Peacebuilding Affairs. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I above.

Cooperation with regional organizations

II.24 Upon enquiry, the Advisory Committee was informed that the determination of the most suitable framework for engagement with regional organizations and the related requested resources was based on the alignment with the core political mandate of the Department of Political and Peacebuilding Affairs, the organization's influence and relevance to conflict resolution and political processes, and the level of institutionalization of cooperation between the United Nation and the organization. The Committee was also informed that much of the Department's regional engagement relied on voluntary contributions, which were unpredictable and could not reliably sustain core functions. However, the General Assembly had approved 7 new posts of the 15 posts proposed for 2025 in that area. In this situation, had prioritized a new function in a currently underfunded engagement region, namely liaison with the Shanghai Cooperation Organization, based in Beijing.

II.25 The Advisory Committee was also informed that the Department acknowledged the important decisions of the 2024 Extraordinary Summit of Heads of State and Government of SADC, as well as the corresponding expressions of support by the General Assembly, including in paragraph 40 of resolution 79/257. The Committee was also informed that the Department's Office for Southern Africa, based in Gaborone, continued to liaise with SADC and Member States in the subregion to coordinate engagement. That activity was funded from voluntary contributions.

II.26 The Advisory Committee was further informed that the staff complement liaising with regional and subregional organizations comprised regular budget-funded posts, including one P-5 post at LAS in Cairo and one P-5 post at ASEAN in Jakarta (the post was approved in 2015 but was vacant as at 18 July 2025), as well as extrabudgetary-funded positions, including one P-5 position at the Office for Southern Africa in Gaborone, which also engages SADC, one P-5 position at OSCE in Vienna, one P-4 position at the Shanghai Cooperation Organization in Beijing and one P-4 position at the European Union in Brussels.

Peacebuilding Fund

II.27 In its resolution [78/257](#), the General Assembly decided that assessed contributions would be provided to the Peacebuilding Fund starting in 2025, while noting that voluntary contributions should remain the primary source of funding. Upon enquiry, the Advisory Committee was informed that, at the start of the year, the Department of Political and Peacebuilding Affairs reviewed requests for support submitted by resident coordinators, following consultations with Governments, and estimated the available funding per country, including countries that were eligible to receive funding from the Peacebuilding and Recovery Facility and countries that were not eligible to receive funding from the Peacebuilding and Recovery Facility but that received funding through the Immediate Response Facility. Projects were developed on the basis of national priorities and anticipated resources.

II.28 The Advisory Committee was also informed that national joint steering committees in countries eligible for the Peacebuilding and Recovery Facility, co-chaired by the Government, together with the resident coordinator, guided project prioritization and design. Once projects had been reviewed and endorsed by the national joint steering committee, the resident coordinator submitted them to the Peacebuilding Support Office, which then conducted quality control and either approved or rejected proposals or requested revisions. Approved projects were forwarded to the Multi-Partner Trust Fund Office, which verified details, transferred funds to entities and posted project information on the Multi-Partner Trust Fund Office Gateway. Project progress reports were published on the Multi-Partner Trust Fund Office Gateway on a biannual basis.

II.29 Information on the projects proposed for funding from the Peacebuilding Fund is contained in annex III to document [A/80/6 \(Sect. 3\)](#). Upon enquiry regarding the reason for not providing additional supplementary information on the Fund (in view of resolution [79/257](#), in which the Secretary-General was requested to provide additional supplementary information, as appropriate), it was indicated that, as a result of the existing approval process, it was not possible to provide further details on the project proposals other than what was provided in annex III to document [A/80/6 \(Sect. 3\)](#). Unlike the Development Account, where the majority of the implementing partners were Secretariat entities, the implementing partners for the Peacebuilding Fund were United Nations system agencies, funds and programmes. Nonetheless, as 2025 was the first year of implementation, the practice in subsequent years would likely evolve on the basis of lessons learned and advice received from the General Assembly, the Peacebuilding Commission and the Peacebuilding Fund Advisory Group. The Advisory Committee notes that annex III indicates that 2026 resources will be allocated not only to new projects, but also as follow-on funding to programmes initiated in 2025.

II.30 The Advisory Committee recalls paragraph 17 of General Assembly resolution [78/257](#) and trusts that the next budget proposals will provide additional supplementary information. The Committee concurs with the assessment that, 2025 being the first year of implementation of approved assessed contributions for the Peacebuilding Fund, the practice has yet to improve and evolve. In that regard, the Committee trusts that more information will be provided to the Assembly and in future budget submissions, including on the selection of countries and projects, and participation of the Peacebuilding Fund Advisory Group thereon, as well as more details on costs of individual projects, by object of expenditure, in cases of follow-on funding.

III. Office of the United Nations Special Coordinator for the Middle East Peace Process

II.31 The proposed regular budget resources for the Office of the United Nations Special Coordinator for the Middle East Peace Process for 2026 amount to \$12,037,100 before recosting, reflecting an increase of \$697,400, or 6.2 per cent, compared with the appropriation for 2025. The proposed increase is mostly related to additional requirements under posts (\$622,200), general operating expenses (\$78,100), travel of staff (\$30,100) and improvement of premises (\$30,000), which would be partially offset by reductions under furniture and equipment (\$54,400) and supplies and materials (\$10,200) (A/80/6 (Sect. 3), paras. 3.II.27 and 3.II.28 and table 3.II.6). Upon enquiry, the Advisory Committee was informed that expenditure for Office in 2024 amounted to \$10,945,500, compared with an allotment of \$10,941,500 and an appropriation of \$10,079,600. As at 30 June 2025, expenditure amounted to \$4,936,500 in comparison to the appropriation of \$11,339,700. Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.27.

Table II.4
Staffing resources

	Number	Details
Approved for 2025	78	1 USG, 1 ASG, 1 D-1, 4 P-5, 4 P-4, 9 P-3, 15 FS, 7 NPO, 36 LL
Reclassification	1	1 Security Coordination Officer post from (P-3) to Chief Security Officer (P-4)
Proposed for 2026	78	1 USG, 1 ASG, 1 D-1, 4 P-5, 5 P-4, 8 P-3, 15 FS, 7 NPO, 36 LL

Comments and recommendations on posts

II.32 The post resources for 2026 amount to \$10,554,700, reflecting an increase of \$622,200, or 6.3 per cent, compared with the appropriation for 2025. The resources will provide for 78 posts (20 in the Professional and higher categories and 58 in the General Service and related categories), and the reclassification of 1 post (from P-3 to P-4) (ibid., tables 3.II.6 and 3.II.7).

II.33 The increase of \$622,200 covers the higher provision, at continuing vacancy rates, for 10 posts (2 P-3, 2 National Professional Officer, 2 Field Service and 4 Local level) that were established in 2025 (\$591,000) and the proposed upward reclassification of one Security Coordination Officer (P-3) to Chief Security Officer (P-4) (\$31,200). It is indicated that the proposal reflects the need to strengthen workforce planning and management in the Security Section, given the significant increase in operational demands, derived by the escalating security crisis in the West Bank, the unprecedented scale of the hostilities in Gaza and a dynamic, unstable security environment across the region. The Section comprises 30 security personnel (12 Field Service and 18 Local level), based in Jerusalem, Ramallah and Gaza (ibid., annex II).

II.34 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed reclassification (from P-3 to P-4) at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table II.5
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	20.1	7.9	11.4	20	20	13	6.9	30.7	35.0	20	6.9
General Service and related	50	–	4.0	2.0	58	58	48	2.5	15.7	17.2	58	2.5

II.35 Upon enquiry, the Advisory Committee was informed that, as at 26 July 2025, 17 posts were vacant (1 Under-Secretary-General, 1 P-5, 1 P-4, 4 P-3, 3 Field Service, 2 National Professional Officer and 5 Local level). The Committee was informed that the 10 posts that had been approved pursuant to General Assembly resolution [79/257](#) remained vacant due to the liquidity situation. The Committee was further informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office would amount to \$10.8 million. Applying the actual vacancy rates, the post requirements would amount to \$8.5 million, representing a difference of \$2.3 million.

II.36 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph II.34 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.37 The proposed non-post resources for 2026 amount to \$1,482,400, representing an increase of \$75,200, or 5.3 per cent, compared with the appropriation for 2025. The overall increase reflects increased requirements under general operating expenses (\$78,100), travel of staff (\$30,100), improvement of premises (\$30,000) and contractual services (\$1,600), which would be partially offset by reductions under furniture and equipment (\$54,400) and supplies and materials (\$10,200) (*ibid.*, tables 3.II.6 and 3.II.9).

II.38 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure on non-post resources (see also resolution [79/257](#), para. 9). Allotments for non-post resources represented 96.8 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: the proposed resources amount to \$281,100, reflecting an increase of \$30,100 compared with the 2025 appropriation. The information provided indicates that the increase would cover more regional travel, including to Egypt, Lebanon, Qatar, Saudi Arabia, the United Arab Emirates and Gaza, to strengthen regional support and partnerships that would support the Office in the implementation

of its mandate. Upon enquiry, the Advisory Committee was informed that the proposed requirements included \$32,500 for travel to conferences and workshops and \$248,600 for other travel. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, in particular for conferences and workshops, to the minimum necessary. The Committee recommends a reduction of 5 per cent (\$14,100) to the proposed resources under travel of staff;**

(b) Contractual services: the proposed resources amount to \$173,300, reflecting an increase of \$1,600. The information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$149,700 against an appropriation of \$210,700 in 2022, \$136,900 against an appropriation of \$218,300 in 2023 and \$121,400 against an appropriation of \$155,800 (and an allotment of \$127,700) in 2024. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$17,300) to the proposed resources under contractual services;**

(c) General operating expenses: the proposed resources amount to \$644,700, reflecting an increase of \$78,100 compared with the 2025 appropriation. The information provided indicates that the net increase relates to the contribution of the Office for services provided by the Department of Safety and Security field office and at Government House through UNTSO, an increase in the malicious acts insurance policy derived by the situation in Gaza and West Bank, the planned upgrade of the vehicle tracking system, and an increase in freight costs. Information shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$509,900 against an appropriation of \$545,200 in 2022, \$472,600 against an appropriation of \$578,600 in 2023 and \$486,500 against an appropriation of \$536,900 (and an allotment of \$515,300) in 2024. In 2025, of an appropriation of \$566,600 (and an allotment of \$296,400), \$220,600 had been expended as at 30 June 2025. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$32,200) to the proposed resources under general operating expenses.**

II.39 Subject to its recommendations in paragraph II.38 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Senior Humanitarian and Reconstruction Coordinator for Gaza

II.40 The mandate of the Senior Humanitarian and Reconstruction Coordinator for Gaza was established by the Security Council its resolution [2720 \(2023\)](#), adopted on 22 December 2023. Upon enquiry, the Advisory Committee was informed that on 1 October 2024, the President of the Security Council sent a letter to the Secretary-General ([S/2024/706](#)), informing him that the members of the Security Council requested the Senior Humanitarian and Reconstruction Coordinator to continue to report to the Council on the implementation of her mandate, as stipulated in resolution [2720 \(2023\)](#), for an additional period of six months, up to 31 March 2025. On 4 December 2024, the Secretary-General decided that any reporting functions after 31 March 2025 would be transferred to the Office of the United Nations Special Coordinator for the Middle East Peace Process, while UNOPS would continue the day-to-day management of the operations of the United Nations mechanism.

II.41 With respect to funding, the Office of the Senior Humanitarian and Reconstruction Coordinator has been funded through the unforeseen and extraordinary expenses mechanism. The commitment authorities were fully allotted to the Office of the Senior Humanitarian and Reconstruction Coordinator under section 27 (OCHA).

In a letter dated 1 April 2025, the Advisory Committee concurred with the request for the Secretary-General to utilize resources in the amount of \$329,300 net (\$360,100 gross) from the unspent balance remaining as at 31 March 2025 of the authorized commitment authority in the amount not to exceed \$1,579,900 net (\$1,741,900 gross), to provide for the costs of the liquidation of the Office of the Senior Humanitarian and Reconstruction Coordinator for the period from 1 April to 30 June 2025.

II.42 The operational structure of the mechanism administered by UNOPS includes dedicated technical and support teams responsible for facilitating the humanitarian notification and coordination process, tracking the entry and distribution of critical humanitarian items and liaising with relevant national and international counterparts. In 2024 and 2025, UNOPS secured extrabudgetary contributions to cover recurring costs for the mechanism and the operationalization of corridors. Total funds secured amount to \$46.3 million, as reflected in table II.6 below. **The Advisory Committee trusts that the Office of the United Nations Special Coordinator for the Middle East Peace Process will coordinate closely with UNRWA and will ensure that efforts in support of humanitarian work in Gaza are reinforcing for maximized impact and intended benefit to those in need.**

Table II.6

Breakdown of contributions for the United Nations mechanism for accelerating the provision of humanitarian relief consignments to Gaza, 2024–2025

(United States dollars)

<i>Donor</i>	<i>Contribution</i>
Department of Foreign Affairs and Trade of Australia	1 324 503.32
Global Affairs Canada	4 968 608.57
Cyprus	8 023 667.28
Denmark	2 178 965.70
Estonia	32 502.71
German Federal Foreign Office	6 507 592.20
Luxembourg	408 163.26
Minderoo Foundation	4 000 000.00
Netherlands (Kingdom of the)	12 504 142.00
New Zealand	1 219 000.00
Portugal	104 931.79
United Arab Emirates	5 000 000.00
Total	46 272 076.83

Human resources-related matters

II.43 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 13 geographical posts in the Professional and higher categories, 5 were nationals of overrepresented Member States, 6 were nationals of Member States within range and 2 were nationals of underrepresented Member States. Furthermore, of the eight appointments made in the context of the senior managers' compact since 2022, four (or 50.0 per cent) had been from Member States within range, two (or 25.0 per cent) had been from underrepresented Member States and 2 (or 25.0 per cent) had been from overrepresented Member States.

II.44 Of the 13 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025, 3 were nationals of Eastern

European States, 8 were nationals of Western European and other States and 2 were nationals of the United States of America.

II.45 Upon enquiry, the Advisory Committee was informed that of the 61 staff members on regular budget posts as at 30 June 2025, 20 were women and 41 were men. The Committee was also informed that one staff member would retire in the next two years and four would retire in the next five years.

II.46 The Advisory Committee notes that 25 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office of the United Nations Special Coordinator for the Middle East Peace Process. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

IV. United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory

II.47 The regular budget resources proposed for the United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory for 2026 amount to \$3,641,200 before recosting, which represents an increase of \$800 compared with the appropriation for 2025. The increase is related to increased requirements under contractual services (A/80/6 (Sect. 3), table 3.III.2). Upon enquiry, the Advisory Committee was informed that expenditure for the Office of the Register of Damage in 2024 amounted to \$3,399,600, compared with an allotment of \$2,963,700 and an appropriation of \$3,199,000. As at 30 June 2025, expenditure amounted to \$1,671,100 in comparison to the appropriation of \$3,640,400. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.28.

Table II.7
Staffing resources

	Number	Details
Approved for 2025	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1, 9 GS (OL)
Proposed for 2026	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1, 9 GS (OL)

Comments and recommendations on posts

II.48 The proposed regular budget resources for posts amount to \$3,217,000 before recosting, which is the same amount as the appropriation for 2025. These resources would provide for the continuation of 19 posts (10 in the Professional and higher categories and 9 in the General Service and related categories) (ibid., tables 3.III.2 and 3.III.3).

Vacant posts and vacancy rates

Table II.8

Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	10	9.0	0.2	–	10	10	10	2.8	–	–	10	2.8
General Service and related	9	–	–	–	9	9	9	0.6	–	–	9	0.6

II.49 Upon enquiry, the Advisory Committee was informed that there were no vacant posts as at 30 June 2025. The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office would amount to \$3.2 million. Applying the actual vacancy rates, the post requirements would amount to \$3.3 million, representing an increase of \$0.1 million.

II.50 Subject to its recommendations and observations in paragraph 9 in chapter I, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.51 The proposed non-post resources amount to \$424,200, which reflects an increase of \$800 compared with the appropriation for 2025 (*ibid.*, table 3.III.7).

II.52 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9). Allotments for non-post resources for the Office of the Register of Damage represented 62.2 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget class:**

Contractual services: the proposed resources amount to \$176,200, reflecting an increase of \$800. The information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$151,100 against an appropriation of \$152,900 in 2022, \$124,900 against an appropriation of \$164,700 in 2023 and \$109,800 against an appropriation of \$170,200 (and an allotment of \$0) in 2024. The Advisory Committee notes that the average expenditure since 2022 is \$128,600. **In view of the level of expenditure since 2022, the Advisory Committee recommends a reduction of 10 per cent (\$17,600) to the proposed resources under contractual services.**

II.53 Subject to its recommendations in paragraph II.52 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.54 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 10 geographical posts in the Professional and higher categories, 4 were nationals of overrepresented Member States, 6 were nationals of Member States within range and none were nationals of underrepresented Member States. Furthermore, of the three appointments made in the context of the senior managers' compact since 2022, two (or 66.6 per cent) had been from Member States within range, none had been from underrepresented Member States and one (or 33.3 per cent) had been from an overrepresented Member State.

II.55 The 10 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of seven Member States: none were nationals of African States, 3 were nationals of Asia-Pacific States, 4 were nationals of Eastern European States, none were nationals of Latin American and Caribbean States, 3 were nationals of Western European and other States and none were nationals of the United States of America.

II.56 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 19 staff members on posts, 13 were women and 6 were men. The Committee was also informed that no staff member would retire in the next two years and one would retire in the next five years.

II.57 The Advisory Committee notes that no appointments since 2022 have been from unrepresented or underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office of the Register of Damage. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

V. United Nations Office to the African Union

II.58 The regular budget resources proposed for the United Nations Office to the African Union for 2026 amount to \$1,200,500 before recosting, reflecting an increase of \$200, which is related to contractual services, compared with the appropriation for 2025 (A/80/6 (Sect. 3), table 3.IV.5). Upon enquiry, the Advisory Committee was informed that expenditure for the Office in 2024 amounted to \$1,286,500, compared with an allotment of \$1,286,400 and an appropriation of \$1,392,200. As at 30 June 2025, expenditure amounted to \$611,200 in comparison to the appropriation of \$1,200,300. Information on the overall evolution of financial resources by object of expenditure and funding source for the Office is contained in table II.29.

Table II.9
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Proposed for 2026	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Other assessed		
Approved for 2025	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Proposed for 2026	50	2 D-1, 2 P-5, 20 P-4, 3 P-3, 8 FS, 1 NPO and 14 LL
Extrabudgetary		
Approved for 2025	2	1 NPO and 1 GS (OL)
Proposed for 2026	–	–

Comments and recommendations on posts

II.59 The proposed regular budget resources for posts amount to \$1,122,700 before recosting, which is the same amount as the appropriation for 2025. The resources would provide for the continuation of six posts (4 in the Professional and higher categories and 2 Local level) (ibid., tables 3.IV.5 and 3.IV.6).

Vacant posts and vacancy rates

Table II.10
Number of posts and vacancy rates, 2024-2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	4	–	–	–	4	4	4	14.1	–	–	4	14.1
General Service and related	2	44.2	–	–	2	2	2	5.1	–	–	2	5.1

II.60 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were no vacant posts in the United Nations Office to the African Union. The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office would amount to \$1.1 million. Applying the actual vacancy rates, the post requirements would amount to \$1.3 million, representing an increase of \$0.2 million.

II.61 Subject to its recommendations and observations in paragraph 9 in chapter I and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.62 The proposed non-post resources from the regular budget for 2026 amount to \$77,800 which reflects an increase of \$200, or 0.3 per cent, compared with the appropriation for 2025 (ibid., table 3.IV.10). The information provided to the

Advisory Committee indicates that the increase of \$200 under contractual services would cover the adjustment of ICT rates. Otherwise, the proposed distribution of resources among objects of expenditure remains the same as for the 2025 appropriation (ibid., table 3.IV.5).

II.63 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9). Allotments for non-post resources represented 99.6 per cent of the 2024 appropriation for non-post resources.

II.64 Without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.65 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the four geographical posts in the Professional and higher categories, none were nationals of overrepresented Member States, three were nationals of Member States within range and one was a national of an underrepresented Member State. Furthermore, of the two appointments made in the context of the senior managers' compact since 2022, one (or 50.0 per cent) had been from a Member State within range, one (or 50.0 per cent) had been from an underrepresented Member State and none had been from overrepresented Member States.

II.66 The 30 staff encumbering posts and positions in the Professional and higher categories across all sources of funding as at 30 June 2025 were nationals of 20 Member States: 17 were nationals of African States, 6 were nationals of Asia-Pacific States, 1 was a national of an Eastern European State, 1 was a national of a Latin American or Caribbean State, 2 were nationals of Western European and other States and 3 were nationals of the United States of America.

II.67 Upon enquiry, the Advisory Committee was informed that, as at 30 March 2025, of six staff members encumbering posts, three were women and three were men. The Committee was also informed that one staff member would retire in the next two years and one would retire in the next five years.

II.68 The Advisory Committee notes that, of two appointments since 2022, one was from an underrepresented Member State, in line with the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee trusts that efforts will continue to be made towards bringing each underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the United Nations Office to the African Union. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

VI. Office of Counter-Terrorism

II.69 The regular budget resources proposed for the Office of Counter-Terrorism for 2026 amount to \$12,040,800 before recosting, representing an increase of \$400 compared with the appropriation for 2025. The increase is related to contractual

services (A/80/6 (Sect. 3), table 3.V.4). Upon enquiry, the Advisory Committee was informed that expenditure for the Office in 2024 amounted to \$9,975,500, compared with an allotment of \$9,980,500 and an appropriation of \$11,094,500. As at 30 June 2025, expenditure amounted to \$5,245,300 in comparison to the appropriation of \$12,040,400. Information on the evolution of overall financial resources by object of expenditure and funding source for the Office is contained in table II.30.

Table II.11
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	60	1 USG, 2 D-2, 3 D-1, 7 P-5, 20 P-4, 12 P-3, 13 GS (OL) and 2 LL
Proposed for 2026	60	1 USG, 2 D-2, 3 D-1, 7 P-5, 20 P-4, 12 P-3, 13 GS (OL) and 2 LL
Extrabudgetary		
Approved for 2025	137	1 D-1, 13 P-5, 39 P-4, 40 P-3, 8 P-2/1, 30 GS (OL) and 6 NPO
Proposed for 2026	137	1 D-1, 13 P-5, 39 P-4, 40 P-3, 8 P-2/1, 30 GS (OL) and 6 NPO

Comments and recommendations on posts

II.70 The proposed regular budget resources for posts amount to \$11,337,200, which is the same amount as the appropriation for 2025. The resources will provide for the continuation of 60 posts (45 in the Professional and higher categories, 13 General Service (Other level) and 2 Local level) (ibid., tables 3.V.4 and 3.V.5).

Vacant posts and vacancy rates

Table II.12
Number of posts and vacancy rates, 2024-2026

Category	2024				2025					2026		
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January-June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	42	14.4	21.1	23.8	42	45	34	16.3	21.9	24.4	45	16.3
General Service and related	15	10.7	11.0	6.7	15	15	13	6.1	9.9	13.3	15	6.1

II.71 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were 13 vacant regular budget posts (1 D-2, 1 D-1, 5 P-4, 4 P-3 and 2 General Service (Other level)). The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office of Counter-Terrorism would amount to \$11.3 million. Applying the actual vacancy rates, the post requirements would amount to \$10.3 million, representing a difference of \$1.1 million.

II.72 **Subject to its recommendations and observations in paragraph 9 in chapter I, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.**

Comments and recommendations on non-post resources

II.73 The proposed non-post resources from the regular budget amount to \$703,600, which reflects an increase of \$400 compared with the appropriation for 2025 (*ibid.*, table 3.V.9). Information provided to the Advisory Committee indicates that the increase under contractual services relates to the adjustment of standard ICT rates.

II.74 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9). Allotments for non-post resources for the Office of Counter-Terrorism represented 90.4 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: the proposed resources amount to \$501,900, at maintenance level. From the information provided to it, the Advisory Committee notes that, although it was indicated that trips would be undertaken at different times, most planned trips were for “high-level consultations”. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, with a view to strictly limiting travel costs to the minimum necessary. The Committee therefore recommends a reduction of 15 per cent (\$75,300) to the proposed resources under travel of staff;**

(b) General operating expenses: the proposed resources amount to \$77,600, at maintenance level. The information provided to the Advisory Committee indicates that the requirement would provide for: (i) communications and media costs of \$40,200; and (ii) rental and maintenance of premises costs of \$37,400. The information shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$2,800 against an appropriation of \$14,600 in 2022, \$17,100 against an appropriation of \$56,800 in 2023 and \$53,300 against an appropriation of \$68,900 (and an allotment of \$233,800) in 2024. The Committee also notes that the requested appropriation has grown from \$14,600 in 2022 to a proposal of \$77,600 for 2026. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$7,800) to the proposed resources under general operating expenses.**

II.75 Subject to its recommendations in paragraph II.74 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.76 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 33 geographical posts in the Professional and higher categories, 15 were nationals of overrepresented Member States, 14 were nationals of Member States within range and 4 were nationals of underrepresented Member States. Furthermore, of the eight appointments made in the context of the senior managers' compact since 2022, four (or 50.0 per cent) had been from Member States within range, two (or 25.0 per cent) had been from underrepresented Member States and two (or 25.0 per cent) had been from overrepresented Member States.

II.77 The 33 staff encumbering regular budget posts in the Professional and higher categories as at 30 June 2025 were nationals of 27 Member States: 5 were nationals of African States, 6 were nationals of Asia-Pacific States, 2 were nationals of Eastern European States, 3 were nationals of Latin American and Caribbean States, 16 were nationals of Western European and other States and 1 was a national of the United States of America.

II.78 Upon enquiry, the Advisory Committee was informed that, as at 30 March 2025, of 50 staff members encumbering posts, 32 were women and 18 were men. The Committee was also informed that one staff member would retire in the next two years and one would retire in the next five years.

II.79 The Advisory Committee notes that 25 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office of Counter-Terrorism. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

Section 4

Disarmament

Regular budget	
Appropriation for 2024	\$16,694,600
Allotment for 2024	\$14,635,900
Expenditure for 2024	\$14,254,800
Appropriation for 2025	\$19,127,700
Expenditure as at 30 June 2025	\$7,521,100
Proposal for 2026	\$20,389,100
Extrabudgetary resources	
Available for 2024	\$19,859,900
Expenditure for 2024	\$21,390,300
Estimate for 2025	\$19,563,000
Expenditure as at 30 June 2025	\$8,829,400
Projected for 2026	\$19,995,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

II.80 The regular budget resources proposed by the Secretary-General for section 4 for 2026 amount to \$20,389,100 before recosting, which represents an increase of \$1,261,400 (or 6.6 per cent) compared with the appropriation for 2025 (A/80/6 (Sect. 4), table 4.22).

II.81 The proposed increase is attributable to: (a) an increase of \$1,406,300 for new and expanded mandates, pursuant to General Assembly resolutions 78/47, 79/40 and 79/241; (b) a net decrease of \$176,900 for other changes, mainly on account of efficiencies identified in the spending review; and (c) a net increase of \$32,000 for technical adjustments relating to vacancy rate changes for recently established posts, primarily in subprogramme 5, Regional disarmament (*ibid.*, paras. 4.92–4.94). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.31.

General observations

UN80 Initiative

II.82 The report of the Secretary-General indicates that one of the outcomes of the spending review was the potential efficiencies gained from co-locating the regional centres of the Office for Disarmament Affairs with larger regional presences. That would require further consideration, and was accordingly not being presented (*ibid.*, para. 4.86). Upon enquiry, the Advisory Committee was informed that the Office would need to be aligned with any broader relocation/co-location or integration effort considered in the context of the UN80 Initiative, including accurately assessing which location would provide the highest efficiency and cost-effectiveness while simultaneously enhancing mandate delivery. The Committee was also informed that the host Governments of the Office's current regional centres generously provided yearly financial support for the operation and administration of the centres, and that the location of the regional centres was determined in their founding resolutions. Therefore, any relocation action would require consultation with their current host countries and be contingent on a decision by Member States. Final proposals would be reflected in the upcoming revised estimates report. **The Advisory Committee notes the contributions of Member States and the respective host countries towards the global footprint of the Office of Disarmament Affairs and is of the view that any relocation proposals should be carefully assessed in view of the indicated peculiarities of the regional centres and possible efficiencies in their operations.**

Management of databases

II.83 Upon enquiry, the Advisory Committee was also informed that various mandated databases had been built through separate external contractors and consultants, using various forms of software and database technologies. Over time, this had resulted in the development of many bespoke applications, each of which required continuous support from external contractors and consultants to service, maintain and upgrade. The 2026 budget proposal included a provision of \$102,000 under contractual services to carry out software development related to rebuilding the existing databases, using the software and database technologies used by the single common application, and to migrate the related data. The result of the upgrades and migration was not intended to eliminate existing databases, but rather to increase efficiency and improve the accessibility, usability, transparency and integration of Member States' data, as it would consolidate the existing databases that the Office currently maintained. Authority for eliminating databases rested with the mandating entities, which included the General Assembly and the States Parties to various instruments and conventions. Information provided to the Committee indicated that the current database architecture maintained by the Office required approximately six post resources (four Professional staff and two General Service staff), and \$1,083,900

for consultants to support individual databases. **The Advisory Committee considers that there is scope for the improvement of management of databases and trusts that a comprehensive review of database management, possible consolidation and enhanced sharing on related support resources leading to increased efficiency will be undertaken in the context of the UN80 Initiative. The Committee further recommends that the Office take into account the existing expertise and capabilities available in the Secretariat on information technology platforms and the guidance of OICT, in order to seek further efficiencies in this matter. The Committee trusts that updated information, including tangible efficiencies, will be provided in future programme budget reports (see [A/79/7](#), para. II.93).**

Table II.13
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	73	1 USG, 1 D-2, 5 D-1, 12 P-5, 11 P-4, 12 P-3, 3 P-2/1, 5 NPO, 6 GS (PL), 13 GS (OL) and 4 LL
Establishment	4	1 P-2 under executive direction and management, 1 P-3 under weapons of mass destruction (subprogramme 2) and 1 P-3 and 1 GS (OL) under conventional arms (subprogramme 3)
Abolishment	(2)	2 NPO under regional disarmament (subprogramme 5)
Proposed for 2026	75	1 USG, 1 D-2, 5 D-1, 12 P-5, 11 P-4, 14 P-3, 4 P-2/1, 3 NPO, 6 GS (PL), 14 GS (OL) and 4 LL
Extrabudgetary		
Estimated for 2025	46	2 P-5, 5 P-4, 16 P-3, 3 P-2/1, 1 GS (PL) and 19 GS (OL)
Projected establishment	7	1 P-4, 3 P-3 and 3 GS (OL)
Projected abolishment	(2)	1 P-2/1 and 1 GS (PL)
Estimated for 2026	51	2 P-5, 6 P-4, 19 P-3, 2 P-2/1 and 22 GS (OL)

Comments and recommendations on posts

II.84 The proposed regular budget resources for posts amount to \$12,918,400 before recosting, which reflects an increase of \$480,100, or 3.9 per cent, compared with the appropriation for 2025. The proposed resources would provide for 75 posts, reflecting a net increase of 2 posts (establishment of 2 P-3, 1 P-2 and 1 General Service (Other level), offset by abolishment of 2 National Professional Officers).

II.85 It is proposed that the following regular budget posts be established ([A/80/6 \(Sect. 4\)](#), annex II):

(a) One Political Affairs Officer (P-3) in New York under subprogramme 2, Weapons of mass destruction, to support the Secretary-General's Mechanism for Investigation of Alleged Use of Chemical and Biological Weapons;

(b) One Political Affairs Officer (P-3) in New York under subprogramme 3, Conventional arms, to implement the mandate provided in General Assembly resolution [79/40](#). The incumbent would support the Programme of Action to Prevent, Combat and Eradicate the Illicit Trade in Small Arms and Light Weapons in All Its Aspects;

(c) One Associate Political Affairs Officer (P-2) in New York under executive direction and management, to address requirements in the area of emerging technologies in the context of international security;

(d) One Administrative Assistant (General Service (Other level)) in New York under subprogramme 3, Conventional arms, to implement the mandate provided

in General Assembly resolution [79/40](#). The incumbent would support the Political Affairs Officer (P-3) under the Programme of Action.

II.86 The Secretary-General also proposes the abolishment of two National Professional Officers, one in Lima and one in Kathmandu, under subprogramme 5, Regional disarmament (*ibid.*).

Establishment of one Political Affairs Officer (P-3) under subprogramme 2, Weapons of mass destruction

II.87 Upon enquiry, the Advisory Committee was informed that the proposed post reflected the outcome of the spending review of the Office for Disarmament Affairs. The Secretary-General's Mechanism for Investigation of Alleged Use of Chemical and Biological Weapons was established pursuant to General Assembly resolution [42/37 C](#) (1987) and was endorsed by the Security Council in its resolution [620](#) (1988). According to the report, despite the specific set of responsibilities given to the Secretary-General, the Office, as the custodian of the Mechanism, has no specific regular budget provision to support the implementation of those responsibilities. It is indicated that the Office's work in this regard, including staff support, has been almost exclusively extrabudgetary, which is no longer sustainable.

Establishment of one Associate Political Affairs Officer (P-2)

II.88 Upon enquiry, the Advisory Committee was informed that the P-2 post reflected the outcome of the spending review of the Office for Disarmament Affairs. A detailed review of staff responsibilities had shown that the new P-2 post would primarily support the servicing of new or expanding intergovernmental processes related to emerging technologies in the context of international security.

Establishment of one Political Affairs Officer (P-3) and one Administrative Assistant (General Service (Other level) under subprogramme 3, Conventional arms

II.89 Upon enquiry, the Advisory Committee was informed that the request for two new posts (1 P-3 and 1 General Service (Other level)) to cover the provisions of resolution [79/40](#) had been the result of the staffing assessment conducted by the Office for Disarmament Affairs during the spending review. It had been determined that the significant growth in mandates on conventional arms in the past few years was no longer commensurate with the number of staff responsible for their implementation.

Recommendation on post establishment

II.90 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes, with the exception of proposed abolishments, should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishments at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Abolishment of two National Professional Officers under subprogramme 5, Regional disarmament

II.91 Upon enquiry, the Advisory Committee was informed that the two Programme Management Officer posts that were proposed for abolishment were the National Professional Officers located in Kathmandu and Lima, and that both are currently vacant. Those posts had been established in 2025 to implement the mandate provided in paragraph 11 of General Assembly resolution [78/47](#). Under the proposed consolidation, each international staff would manage four training programmes per

year, while each National Professional Officer would manage two programmes per year in their respective regions. The comprehensive workforce analysis conducted in the context of the spending review and in line with the recommendation of the Advisory Committee (see [A/79/7](#), para. II.75), determined that the functions of the two National Professional Officers established in 2025 could be absorbed by the three National Professional Officers established in 2024 to support the preparation and delivery of the two fellowship training programmes, which are located in Kathmandu, Lima and Lomé. **The Advisory Committee notes the continuation of three National Professional Officer posts, one in each of the regional centres, and trusts that evaluations of the workload of the staff in the regional centres will be provided in future programme budget reports.**

Vacant posts and vacancy rates

II.92 The Advisory Committee was provided with information indicating 14 vacant posts (1 P-5, 3 P-4, 2 P-3, 1 P-2, 5 National Professional Officer, 1 General Service (Principal level) and 1 General Service (Other level)) as at 30 June 2025. One post of Associate Political Affairs Officer (P-2), based in Geneva, has been vacant for more than two years, due to the prolonged liquidity crisis. Upon enquiry, the Advisory Committee was provided with the table below on the number of posts and vacancy rates between 2024 and 2026 (see table II.14). Recruitment for vacant posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office for Disarmament Affairs would amount to \$13.1 million. However, if the actual vacancy rates were applied, the post requirements would amount to \$12.7 million, representing a difference of \$0.4 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Table II.14
Number of posts and vacancy rates, 2024-2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January-June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	43	6.8	16.8	16.3	47	45	38	12.4	17.3	15.6	48	12.4
General Service and related	25	25.2	38.9	22.5	30	28	21	25.0	25.1	25.0	27	25.0

II.93 **Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph II.90 above, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources. Any related non-post resources should be adjusted accordingly.**

Comments and recommendations on non-post resources

II.94 The proposed non-post resources for 2026 amount to \$7,470,700, reflecting an increase of \$781,300 (or 11.7 per cent) compared with the approved level for 2025 ([A/80/6 \(Sect. 4\)](#), table 4.27). The information provided to the Advisory Committee indicates that the proposed increases are mostly related to the following:

(a) Grants and contributions: a net increase of \$409,700, or 18.1 per cent, is attributable to a provision for 60 fellows to attend the fellowship programme on through-life conventional ammunition management in connection with General Assembly resolution 78/47, partially offset by efficiencies in the delivery of training services and travel of fellows following the spending review;

(b) Contractual services: an increase of \$217,800, or 19.1 per cent, to provide for additional requirements in connection with General Assembly resolutions 79/40 and 78/47. The increase also includes additional resources to establish a common online platform for Member States to submit the national reports required under the instruments and conventions that the Office supports following the spending review;

(c) Travel of staff: a net increase of \$90,500, or 34.8 per cent, is attributable to a provision of \$100,800 under new and expanded mandates to support nationally-owned assessments and scoping missions, upon request by States pursuant to General Assembly resolutions 79/40 and 78/47.

General temporary assistance positions

II.95 The Secretary-General proposes the continuation of three general temporary assistance positions, comprising one Finance and Budget Assistant (General Service (Other level)) and two Administrative Assistants (General Service (Other level)). The Committee makes further comments on general temporary assistance positions in chapter I above.

Other non-post resources

II.96 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed, in part, to underexpenditure under non-post resources (see also resolution 79/257, para. 9, and table II.31). Allotments for non-post resources in the Office for Disarmament Affairs represented 72.8 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the below budget classes.**

Consultants

II.97 The proposed resources for consultants, which amount to \$1,332,000, an increase of \$9,500 (or 1.1 per cent), mainly reflect an anticipated increase in the requirements for consultants to provide substantive support for expert group meetings, partially offset by the removal of non-recurrent provisions for consultants associated with General Assembly resolutions 77/69, 79/1 and 79/240. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$352,000 for 2024 against an appropriation of \$636,900 (and a \$396,800 allotment); \$121,000 for 2023 against an appropriation of \$186,700; and \$124,400 for 2022 against an appropriation of \$168,700. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolutions 79/258 A, sect. VIII, para. 11, and 74/262, para. 23). In that regard, and taking into consideration the increase in the proposed appropriation over the years and the pattern of underexpenditure, the Committee recommends**

a reduction of 15 per cent (\$199,800) to the proposed requirements under consultants (see para. II.83 above).

Travel of staff

II.98 The proposed provision for 2026 amounts to \$350,200, reflecting an increase of \$90,500 (or 34.8 per cent), as outlined in paragraph II.94 (c) above. The amount of \$124,000 would support travel for training and participation in conferences and workshops, representing 35 per cent of the travel budget. The Advisory Committee notes that resource requirements under this budget class have grown from an appropriation of \$153,200 in 2022 to the proposed amount of \$350,200 in 2026. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$35,000) to the proposed requirements under travel of staff.**

Contractual services

II.99 The proposed resources for contractual services amount to \$1,358,300, reflecting an increase of \$217,800 (or 19.1 per cent), as outlined in paragraph II.94 (b) above. From the information provided to it, the Advisory Committee notes that resources under this budget class have grown from an appropriation of \$137,300 in 2022 to an appropriation of \$1,140,500 in 2025, an increase of 675 per cent. Upon enquiry, the Committee was informed that \$1,218,500 (or 89.7 per cent) of resources proposed under contractual services was considered discretionary, of which \$466,200 was for training and retraining. **The Advisory Committee trusts that further efficiencies can be achieved in the use of resources for contractual services, including as it pertains to training, and recommends a reduction of 10 per cent (\$135,800) to the proposed requirements under contractual services.**

II.100 Subject to its recommendations in paragraphs II.97, II.98 and II.99 above, the Advisory Committee recommends the approval of the Secretary-General's proposal on non-post resources.

Other matters

Spending review

II.101 The report of the Secretary-General indicates that, pursuant to paragraph 20 of General Assembly resolution [77/262](#), the Office for Disarmament Affairs carried out a spending review as part of its budget proposal for 2026. The outcomes of the spending review are summarized below:

(a) Consolidation of the financial and human resources in the implementation of the Office's two global fellowship training programmes, by having a unified team of six posts, resulting in the proposed abolishment of two posts (2 National Professional Officer) in the regional centres (see para. II.91 above);

(b) The total reduction identified by the review would be repurposed to cover the proposed establishment of two new posts, namely one Political Affairs Officer (P-3) and one Associate Political Affairs Officer (P-2) (see paras. II.84 and II.85 above);

(c) The Office will establish a common online platform for Member States to submit the national reports required under the instruments and conventions that the Office supports (see para. II.94 (b) above);

(d) To ensure that travel and meetings in the same regions are coordinated to maximize efficiencies and reduce costs, it is proposed that travel resources be consolidated under executive direction and management;

(e) The Executive Office currently has three general temporary assistance positions, which are cost-shared among the subprogramme budgets for other staff costs. To streamline the process, the cost-neutral redeployment of resources from subprogrammes 1 to 5 to the Executive Office under the programme support component is proposed;

(f) Lastly, the review also indicated that efficiencies could be gained from co-locating the regional centres of the Office for Disarmament Affairs with larger regional presences. This would require further consideration, however, and is accordingly not presented at this juncture (A/80/6 (Sect. 4), paras. 4.80–4.88).

II.102 Upon enquiry, the Advisory Committee was informed that there a total net reduction of \$150,100 was proposed as a result of the spending review. As the new posts had been budgeted with the 50 per cent vacancy rate, the delayed impact in 2027 would amount to \$150,100, which was fully offset by the net reduction from the spending review. The Committee further discusses spending reviews in chapter I above.

Subvention to the United Nations Institute for Disarmament Research

II.103 The report of the Secretary-General indicates that, pursuant to General Assembly resolution 75/253 A, the proposed resources under subprogramme 1, Multilateral negotiations and deliberations on disarmament and arms limitation, include a provision for a subvention in the amount of \$786,500 to UNIDIR for 2026, reflecting no change compared with the appropriation for 2025. The amount is reflected under grants and contributions and includes a provision of: (a) \$696,000 towards the costs of two posts (1 D-2 and 1 P-5) and general temporary assistance to help organize quarterly briefings; and (b) \$90,500 to support the conduct of three events to promote disarmament and non-proliferation knowledge (ibid., para. 4.106). Upon enquiry, the Advisory Committee was provided with a breakdown of the utilization of the subvention, as detailed in table II.15.

Table II.15

Utilization of the subvention for the United Nations Institute for Disarmament Research in 2024

(United States dollars)

<i>Activity/post</i>	<i>Allocation of regular budget funds in 2024</i>	<i>Utilization of regular budget funds in 2024</i>
Director, D-2	362 700	352 887
Executive Officer, P-5	313 800	302 243
Quarterly regional briefings	37 900	26 336
Three non-OECD events	49 300	71 901
Total	763 700	753 367

II.104 **The Advisory Committee recommends that the General Assembly approve the proposal of the Secretary-General for the regular budget subvention to UNIDIR.**

Fellowship programmes

II.105 Upon enquiry, the Advisory Committee was informed that the United Nations Disarmament Fellowship, Training and Advisory Services Programme, the Fellowship Training Programme on Small Arms and Light Weapons and the fellowship programme on the Global Framework for Through-life Conventional Ammunition Management aimed to build technical expertise in disarmament, small arms control and ammunition management among government officials, particularly in developing countries. The Disarmament Fellowship combines e-learning, immersive field visits and multilateral negotiation training, and is coordinated by the Geneva Branch of the Office for Disarmament Affairs. The Committee was further informed that over 1,150 diplomats had been trained under that programme since its creation and many alumni held positions of responsibility in the field of disarmament, including senior positions within their own Governments and in relevant international organizations. The Office continuously evaluated and refined the Disarmament Fellowship through annual participant surveys and feedback from the disarmament community in Geneva to align with Member States' needs. **The Advisory Committee notes the efforts to better track and assess the impact and contributions of fellowship programmes over the years and trusts that continued efforts will be done in that regard.** The Committee further discusses matters related to fellowship programmes in chapter I above.

Human resources-related matters

II.106 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of 38 geographical posts in the Professional and higher categories, 9 were nationals of overrepresented Member States, 18 were nationals of Member States within range and 11 were nationals of underrepresented Member States. Furthermore, in the context of the senior managers' compacts with the Secretary-General, of the 23 appointments made within the Office for Disarmament Affairs since 2022, 7 (or 30.4 per cent) had been from overrepresented Member States, 7 (or 30.4 per cent) had been from underrepresented Member States and 9 (or 39.2 per cent) had been from Member States within range.

II.107 The Advisory Committee was also further informed that, as at 30 June 2025, the 64 staff members of the Office for Disarmament Affairs encumbering posts and positions (except staff on temporary assignments) in the Professional and higher categories from all funding sources were nationals of 31 Member States: 8 were nationals of African States, 15 were nationals of Asia-Pacific States, none were nationals of Eastern European States, 4 were nationals of Latin American and Caribbean States, 31 were nationals of Western European and other States and 6 were nationals of the United States of America.

II.108 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 65 staff members encumbering regular budget-funded posts and positions, 40 were women and 25 were men. Of the 42 staff members encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 24 were women and 18 were men. Four staff will retire in the next two years and three in the following three years. Therefore, a total of seven staff from the Office for Disarmament Affairs will retire in the next five years.

II.109 The Advisory Committee notes that 30.4 per cent of appointments in the Office for Disarmament Affairs since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278,

para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. II.94, and [A/78/7](#), para. II.117). The Committee further discusses matters related to human resources in chapter I above.

Section 5

Peacekeeping operations

Regular budget

Appropriation for 2024	\$57,100,400
Allotment for 2024	\$54,681,300
Expenditure for 2024	\$56,208,300
Appropriation for 2025	\$61,027,000
Expenditure as at 30 June 2025	\$27,110,400
Proposal for 2026	\$60,665,500

Other assessed^a

Estimate for 2024	\$102,555,600
Expenditure for 2024	\$100,248,800
Appropriation for 2025	\$101,014,800
Expenditure as at 30 June 2025	\$47,756,400
Proposal for 2026 ^b	\$116,428,400

Extrabudgetary resources

Available for 2024	\$68,784,000
Expenditure for 2024	\$66,682,900
Estimate for 2025	\$75,281,800
Expenditure as at 30 June 2025	\$54,820,100
Projected for 2026	\$75,080,500

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a The budget period for other assessed resources is from 1 July to 30 June.

^b Does not reflect the decision taken by the General Assembly in its resolution [79/298](#) on the support account for peacekeeping operations.

I. Introduction

II.110 The regular budget resources proposed for section 5 for 2026 amount to \$60,665,500 before recosting, which reflects a net decrease of \$361,500, or 0.6 per cent, compared with the appropriation for 2025. The proposed decrease is related to UNTSO (A/80/6 (Sect. 5), annex III).

II.111 The regular budget resources proposed for 2026 include requirements for: (a) the Department of Peace Operations (\$7,249,900); (b) UNTSO (\$43,335,100); and (c) UNMOGIP (\$10,080,500). Information on the evolution of overall financial resources by object of expenditure for section 5 is contained in table II.32.

Table II.16

Overall staffing resources

		<i>Number</i>	<i>Details</i>
Regular budget			
Approved for 2025	330		1 USG, 4 ASG, 5 D-2, 6 D-1, 7 P-5, 3 P-4, 4 P-3, 2 P-2, 9 GS (OL), 92 FS, 2 NPO and 195 LL
Reclassification	–		1 post of Medical Officer (FS) to a P-4 post; 1 post of Chief Human Resources Officer (FS) to a P-4 post; 1 post of Engineer (FS) to a P-3 post; and the upward reclassification of 1 post of Field Security Officer (P-3) to the post of Deputy Chief Security Officer (P-4)
Redeployment	–		1 Administrative Officer (FS) and 1 Administrative Assistant (LL) from Service Delivery Management to the Office of the Chief of Mission Support 1 Administrative Assistant (FS) from the Office of the Chief of Mission Support to Service Delivery Management 1 Protocol Officer (NPO) from the Office of the Chief of Mission Support and 1 Movement Control Assistant (LL) from Supply Change Management to Protocol (to be reassigned as a Protocol Assistant) 1 Environment Affairs Assistant (LL) from Service Delivery Management to Environment 1 Human Resources Assistant (FS) and 1 Administrative Assistant (LL) from Human Resources Management to Learning and Development (to be reassigned as 2 Training Assistants) 1 Information Systems Assistant (LL) from Field Technology Services to Supply Chain Management (to be reassigned as an Acquisition Management Assistant (Requisitioner)) 1 Vehicle Technician (LL) from Jerusalem to Lebanon; and 1 Movement Control Assistant (LL) from Movement Control to Transport (to be reassigned as an Administrative Assistant)
Reassignment	–		1 Deputy Chief Mission Support Officer (P-5) as Chief of Section, Service Delivery Management; 1 Claims Assistant (FS) as an Acquisition Planning Officer (FS); and 1 Movement Control Management Assistant (LL) as an Acquisition Planning Assistant (LL) under Supply Chain Management
Proposed for 2026	330		1 USG, 4 ASG, 5 D-2, 6 D-1, 7 P-5, 6 P-4, 4 P-3, 2 P-2, 9 GS (OL), 89 FS, 2 NPO and 195 LL
Other assessed			
Approved for 2025	426		5 D-2, 12 D-1, 41 P-5, 184 P-4, 91 P-3, 8 P-2/1, 2 GS (PL), 81 GS (OL) and 2 LL
Establishment	47		2 D-1, 4 P-5, 20 P-4, 16 P-3, 3 GS (OL) and 2 FS
Proposed for 2026	473		5 D-2, 14 D-1, 45 P-5, 204 P-4, 107 P-3, 8 P-2/1, 2 GS (PL), 84 GS (OL), 2 FS and 2 LL
Extrabudgetary			
Estimated for 2025	112		2 D-1, 15 P-5, 36 P-4, 34 P-3, 4 P-2/1, 3 GS (PL) and 18 GS (OL)
Projected for 2026	112		2 D-1, 15 P-5, 36 P-4, 34 P-3, 4 P-2/1, 3 GS (PL) and 18 GS (OL)

General observations

UN80 Initiative and previous peace and security reform

II.112 The Advisory Committee recalls its recommendation on the review of the implementation of the peace and security reform where it noted that a cost-benefit analysis and efficiency gains should be part of any reform initiatives as a norm, along with improved effectiveness and coherence (see [A/75/596](#), para. 19). The Committee had also previously noted that it had expected that some efficiencies would be derived from a restructuring initiative of that magnitude and more detailed information on the proposed functions, structures and staffing requirements as requested by the General Assembly, as well as the potential impact on mandate implementation (see [A/72/859](#), para. 8).

II.113 With regard to the scalability of the support provided by the Department of Peace Operations to field missions, the Advisory Committee was informed, upon enquiry, that the Department's budget included 27 posts under the regular budget and 426 posts under the support account for peacekeeping operations. As part of the UN80 Initiative, the Department was reviewing the requirements of its budget, and any impact relating to scalability would be reported in the context of the report on the revised estimates. At the time that the regular budget was being finalized, the General Assembly was still considering the report of the Secretary-General on the support account and related funding issues ([A/79/781](#)), and the outcome of its decisions, contained in its resolution [79/298](#), was finalized on 30 June 2025, after the proposed programme budget had been finalized. The Committee recalls that, in the context of its report on the support account and related funding issues, it considered the adoption of the new staffing model for the support account a positive change towards measurable scalability and a better culture of efficiency for the Organization if strictly and diligently applied, and trusted that every effort would be made by the Secretariat in that regard ([A/79/842](#), para. 10), which was endorsed by the Assembly in its resolution [79/298](#).

II.114 The Advisory Committee considers that the UN80 Initiative presents an opportunity for taking stock of progress, challenges and opportunities related to the peace and security reform and for the clear delineation of functions, enhanced cooperation and reduced duplication with other entities, including the Department of Political and Peacebuilding Affairs.

II.115 The Advisory Committee trusts that the review and continual adjustment of the requirements of the Department of Peace Operations will be carried out using the support account staffing model approved by the General Assembly in its resolution [79/298](#), in future budget proposals, including the revised estimates related to the UN80 Initiative, to ensure alignment with the downsizing trend in peacekeeping operations.

Collaboration with United Nations entities

II.116 In terms of enhancing cooperation between United Nations entities, the Advisory Committee was informed, upon enquiry, that a core function of UNTSO was to assist UNDOF and UNIFIL, by providing military observers to serve in Observer Group Golan and Observer Group Lebanon under the operational control of UNDOF and UNIFIL to assist in implementing their respective mandates. **The Advisory Committee trusts that areas of possible duplication between the roles assigned to different United Nations entities will be reviewed in the context of the UN80 Initiative.**

II. Department of Peace Operations

II.117 The regular budget resources proposed for the Department of Peace Operations for 2026 amount to \$7,249,900 before recosting, which represents an increase of \$490,000, or 7.2 per cent, compared with the appropriation for 2025. The increase is attributed mainly to an increase of \$480,000 under other staff costs to support the review on the future of all forms of United Nations peace operations mandated in the Pact for the Future, as well as increases under contractual services (\$74,600) and travel of staff (\$10,000), which are partially offset by reductions under general operating expenses (\$61,600) and supplies and materials (\$21,100) ([A/80/6 \(Sect. 5\)](#), table 5.I.15). Upon enquiry, the Advisory Committee was informed that expenditure for the Department in 2024 amounted to \$6,485,900, compared with an allotment of \$6,155,000 and an appropriation of \$6,282,500. As at 30 June 2025, expenditure amounted to \$3,426,400 in comparison to the appropriation of \$6,759,900. Information on the evolution of overall financial resources by object of expenditure for the Department is contained in table II.33.

Table II.17
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
Proposed for 2026	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2/1 and 9 GS (OL)
Other assessed		
Approved for 2025	426	5 D-2, 12 D-1, 41 P-5, 184 P-4, 91 P-3, 8 P-2/1, 2 GS (PL) and 81 GS (OL)
Establishment	47	2 D-1, 4 P-5, 20 P-4, 16 P-3, 2 FS and 3 GS (OL)
Proposed for 2026	473	5 D-2, 14 D-1, 45 P-5, 204 P-4, 107 P-3, 8 P-2/1, 2 FS, 2 GS (PL) and 84 GS (OL)
Extrabudgetary		
Estimated for 2025	112	2 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)
Projected for 2026	112	2 D-1, 13 P-5, 40 P-4, 30 P-3, 3 P-2/1, 3 GS (PL) and 18 GS (OL)

Comments and recommendations on posts

II.118 The proposed regular budget resources for posts for 2026 amount to \$6,317,500 before recosting, which is the same amount as the appropriation for 2025. These resources would provide for the continuation of 27 posts (18 in the Professional and higher categories and 9 General Service (Other level)), reflecting no change compared with 2025 (*ibid.*, tables 5.I.15 and 5.I.16).

Vacant posts and vacancy rates

Table II.18
Number of posts and vacancy rates, 2024-2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	18	9.9	7.9	—	18	18	17	5.7	2.9	5.5	18	5.7
General Service and related	9	9.8	18.5	11.1	9	9	8	9.0	7.2	11.1	9	9.0

II.119 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, two posts were vacant (1 P-2 and 1 General Service (Other level)). The Committee was also informed that applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Department of Peace Operations amounted to \$6.3 million. However, if the actual vacancy rate was applied, the requirement would amount to \$6.7 million, representing an increase of \$0.4 million. The Committee makes further observations on vacant posts and vacancy rates in chapter I above.

II.120 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.121 The proposed non-post resources from the regular budget for 2026 amount to \$932,400, reflecting an increase of \$490,000, or 110.8 per cent, compared with the appropriation for 2025 (*ibid.*, table 5.I.20).

General temporary assistance positions

II.122 The proposed resources under other staff costs amount to \$607,400, reflecting an increase of \$480,000 compared with the 2025 appropriation. The information provided to the Advisory Committee indicates that the increase would provide for the establishment of general temporary assistance capacities to support the Office of the Under-Secretary-General in undertaking a review on the future of all forms of United Nations peace operations, pursuant to General Assembly resolution [79/1](#) on the Pact for the Future.

II.123 Upon enquiry, the Advisory Committee was informed that it is proposed that two general temporary positions be established, most likely at the P-4 level, including:

(a) One position in the Office of the Under-Secretary-General to support the mandated review of peace operations, and ensure coherence and strategic alignment between reform efforts while ensuring that the perspectives of all peacekeeping stakeholders are incorporated. The incumbent would also ensure coordination within the Department and provide expert advice to the Under-Secretary-General on strategic matters specifically related to the requests contained in the Pact for the Future;

(b) One position in the Peace Operations Policy and Best Practices Service, which serves as the Departmental lead on the implementation of the Pact for the Future and related reform initiatives. The requested capacity would augment existing capacities which are dedicated to the implementation of the Pact for the Future and other peacekeeping reforms.

II.124 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of two general temporary assistance positions at the P-4 level at this stage. The Committee will revert on this matter in its report on the revised estimates.

Other non-post resources

II.125 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9). The Committee was provided with

information showing that, in 2024, the allotment for non-post resources in the Department represented 97.3 per cent of the non-post appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations on the following budget classes:**

(a) Travel of staff: the proposed resources amount to \$36,900, reflecting an increase of \$10,000 compared with the 2025 appropriation, which would cover travel of the Under-Secretary-General to various field locations and liaison with Member States as part of the review process, pursuant to General Assembly resolution 79/1 on the Pact for the Future. **The Advisory Committee encourages the Department of Peace Operations to make full use of virtual communication tools with a view to minimizing travel costs. In this context, the Committee recommends a reduction of 10 per cent (\$3,700) to the proposed resources under travel of staff;**

(b) Supplies and materials: The proposed resources amount to \$20,800, reflecting a decrease of \$21,100 compared with the 2025 appropriation. Upon enquiry, the Advisory Committee was informed that the decrease, which was aimed at correcting a misalignment of expenditures in 2024, would partially offset the proposed increase under contractual services. Information provided to the Committee shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$1,100 against an appropriation of \$52,800 in 2022, \$4,300 against an appropriation of \$48,700 in 2023 and \$2,300 against an appropriation of \$45,100 (and an allotment of \$6,100) for 2024. **In view of the pattern of underexpenditure, and the very low level of expenditures since 2022, the Advisory Committee recommends a reduction of 15 per cent (\$3,100) to the proposed resources under supplies and materials.**

II.126 Subject to its recommendations in paragraphs II.124 and II.125 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.127 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 17 geographical posts in the Professional and higher categories, 6 were nationals of overrepresented Member States, 9 were nationals of Member States within range and 2 were nationals of underrepresented Member States. Furthermore, the Committee was informed that from 2022 to 2025 (as at 18 July), of the 25 staff appointed to regular budget-funded posts in the context of the senior managers' compact, 6 (or 24 per cent) were nationals of overrepresented Member States, 13 (or 52 per cent) were nationals of Member States within range and 6 (24 per cent) were nationals of underrepresented Member States.

II.128 The 123 incumbents of posts and positions in the Professional and higher categories in the Department of Peace Operations across all sources of funding were nationals of 56 Member States: 19 were nationals of African States, 18 were nationals of Asia-Pacific States, 4 were nationals of Eastern European States, 9 were nationals of Latin American and Caribbean States, 56 were nationals of Western European and other States and 16 were nationals of the United States of America.

II.129 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 28 staff members on regular budget posts and positions, 16 were women and 12 were men. The Committee was also informed that one regular budget staff member would retire in the next two years and six would retire in the next five years.

II.130 The Advisory Committee notes that 24 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department of Peace Operations. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

III. United Nations Truce Supervision Organization

II.131 The regular budget resources proposed for UNTSO for 2026 amount to \$43,335,100 before recosting, reflecting a net decrease of \$854,500, or 1.9 per cent, compared with the appropriation for 2025. The proposed decrease reflects reduced requirements for furniture and equipment and supplies and materials, which are partially offset by increases under the other objects of expenditure (A/80/6 (Sect. 5), table 5.II.6). Upon enquiry, the Advisory Committee was informed that expenditure for UNTSO in 2024 amounted to \$40,491,500, compared with an allotment of \$40,242,200 and an appropriation of \$41,011,100. As at 30 June 2025, expenditure amounted to \$19,047,900 in comparison to the appropriation of \$44,189,600. Information on the evolution of overall financial resources by object of expenditure for UNTSO is contained in table II.34.

Table II.19
Staffing resources

	Number	Details
Approved for 2025	229	1 ASG, 2 D-1, 3 P-5, 2 P-4, 3 P-3, 70 FS, 2 NPO and 146 LL
Reclassification	–	1 post of Medical Officer (FS) to a P-4 post; 1 post of Chief Human Resources Officer (FS) to a P-4 post; 1 post of Engineer (FS) to a P-3 post; and the upward reclassification of 1 post of Field Security Officer (P-3) to the post of Deputy Chief Security Officer (P-4)
Redeployment	–	1 Administrative Officer (FS) and 1 Administrative Assistant (LL) from Service Delivery Management to the Office of the Chief of Mission Support 1 Administrative Assistant (FS) from the Office of the Chief of Mission Support to Service Delivery Management 1 Protocol Officer (NPO) from the Office of the Chief of Mission Support and 1 Movement Control Assistant (LL) from Supply Change Management to Protocol (to be reassigned as a Protocol Assistant) 1 Environment Affairs Assistant (LL) from Service Delivery Management to Environment 1 Human Resources Assistant (FS) and 1 Administrative Assistant (LL) from Human Resources Management to Learning and Development (to be reassigned as 2 Training Assistants) 1 Information Systems Assistant (LL) from Field Technology Services to Supply Chain Management (to be reassigned as an Acquisition Management Assistant (Requisitioner))

	<i>Number</i>	<i>Details</i>
		1 Vehicle Technician (LL) from Jerusalem to Lebanon; and 1 Movement Control Assistant (LL) from Movement Control to Transport (to be reassigned as an Administrative Assistant)
Reassignment	–	1 Deputy Chief Mission Support Officer (P-5) as Chief of Section, Service Delivery Management; 1 Claims Assistant (FS) as an Acquisition Planning Officer (FS); and 1 Movement Control Management Assistant (LL) as an Acquisition Planning Assistant (LL) under Supply Chain Management
Proposed for 2026	229	1 ASG, 2 D-1, 3 P-5, 5 P-4, 3 P-3, 67 FS, 2 NPO and 146 LL

Comments and recommendations on posts

II.132 The regular budget resources for posts for 2026 amount to \$26,526,400 before recosting, which represents an increase of \$148,100, or 0.6 per cent, compared with the appropriation for 2025 (*ibid.*, table 5.II.6). The resources would provide for the continuation of 229 posts and the following changes, which reflect the outcome of the civilian staffing review (see also *ibid.*, annex II):

(a) Reclassifications:

(i) One Medical Officer from FS-7 to P-4. The current Medical Officer, who serves as the Chief of Unit, is dually classified at the P-4/FS-7 level. With the discontinuation of dual classifications, the Field Service post is proposed to be regularized at the P-4 level;

(ii) One Chief Human Resources Officer (FS-7) to Human Resources Officer (P-4). The current Chief Human Resources Officer, who serves as the Chief of Unit, is dually classified at the P-4/FS-7 level. With the discontinuation of dual classifications, the Field Service post is proposed to be regularized at the P-4 level;

(iii) One Field Security Officer (P-3) to Deputy Chief Security Officer (P-4). The proposed change reflects the additional responsibilities required of the post to address the dynamic and challenging security situation in the mission's area of operations, and the need for broader regional oversight;

(iv) One Engineer (FS-6) to Engineer (P-3). The current Engineer is dually classified at the P-3/FS-6 level. With the discontinuation of dual classifications, the Field Service post is proposed to be regularized at the P-3 level;

(b) Redeployments:

(i) One Administrative Officer (Field Service) and one Administrative Assistant (Local level) from Service Delivery Management to the Office of the Chief of Mission Support;

(ii) One Administrative Assistant (Field Service) from the Office of the Chief of Mission Support to Service Delivery Management;

(iii) One Protocol Officer (National Professional Officer) from the Office of the Chief of Mission Support and one Movement Control Assistant (Local level) from Supply Change Management to be reassigned as a Protocol Assistant in the Protocol Unit;

(iv) One Environment Affairs Assistant (Local level) from Service Delivery Management to Environment;

(v) One Human Resources Assistant (Field Service) and one Administrative Assistant (Local level) from the Human Resources Management Section to the Learning and Development Unit (to be reassigned as two Training Assistants);

(vi) One Information Systems Assistant (Local level) from Field Technology Services to Supply Chain Management (to be reassigned as an Acquisition Management Assistant (Requisitioner));

(vii) One Vehicle Technician (Local level) from Jerusalem to Lebanon; and one Movement Control Assistant (Local level) from Movement Control to Transport (to be reassigned as an Administrative Assistant);

(c) Reassignments:

(i) One Deputy Chief Mission Support Officer (P-5) as Chief of Section, Service Delivery Management;

(ii) One Claims Assistant (Field Service) as an Acquisition Planning Officer (Field Service);

(iii) One Movement Control Management Assistant (Local level) as an Acquisition Planning Assistant (Local level) under Supply Chain Management.

II.133 Upon enquiry, the Advisory Committee was informed that all the proposed staffing changes presented as part of the staffing review would be cost-neutral, that is, the increase of \$119,600 under posts were fully offset by the decrease of \$119,600 under non-post resources. However, the report of the Secretary-General indicates a cost implication of \$148,100 due to changes in post resources (ibid., tables 5.II.6 and 5.II.9).

II.134 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed reclassifications, redeployments and reassignments at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table II.20
Number of posts and vacancy rates, 2024–2026

Category	2024				Proposed posts	2025				2026		
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	11	15.1	27.3	27.3	11	11	8	15.1	27.3	27.3	14	15.1
General Service and related	218	5.0	7.6	7.5	218	218	201	5.0	7.6	7.8	215	5.0

II.135 Upon enquiry, the Advisory Committee was informed that, as 30 June 2025, 20 posts were vacant (1 D-1, 1 P-5, 1 P-3, 8 Field Service and 9 Local level). The Committee was informed that applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNTSO would amount to \$26.5 million. However, if the actual vacancy rate was applied, the post requirements would amount

to \$25.4 million, representing a difference of \$1.1 million. The Committee makes further observations on vacant posts and vacancy rates in chapter I above.

II.136 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph II.134 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources.

Comments and recommendations on non-post resources

II.137 The proposed regular budget non-post resources for 2026 amount to \$16,808,700, which represents a decrease of \$1,002,600, or 5.6 per cent, compared with the appropriation for 2025. The overall decrease reflects reductions under furniture and equipment (\$1,550,300) and supplies and materials (\$37,200), which would be partially offset by increases under general operating expenses (\$392,000), other staff costs (\$88,000), contractual services (\$53,700) and improvement of premises (\$51,200) (*ibid.*).

Other staff costs

II.138 The proposed resources amount to \$10,772,800, reflecting an increase of \$88,000 compared with the 2025 appropriation. The information provided indicates that the increase is aimed at strengthening the capabilities of the Protocol Unit. The proposed resources would be for: (a) military personnel-related costs for 159 military observers (\$9,775,600); (b) travel costs on deployment and repatriation for 159 military observers (\$749,500); (c) clothing allowance for 159 military observers (\$31,800); (d) overtime and night differential for local security guards on night shift duties (\$71,000); and (e) temporary staff to replace staff on parental leave or extended sick leave and to support peak workload periods (\$144,900).

Other non-post resources

II.139 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9). The Committee was provided with information showing that, in 2024, allotments for non-post resources in UNTSO represented 86.9 per cent of the non-post appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Contractual services: the proposed resources amount to \$631,100, which reflects an increase of \$53,700. The information provided to the Advisory Committee indicates that the increase would mainly cover the hiring of three Arabic language assistants as individual contractors required for military operations and adjustments to the standard ICT rates for non-field personnel outside of United Nations Headquarters. Information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$622,000 against an appropriation of \$709,100 in 2022, \$685,600 against an appropriation of \$758,900 in 2023 and \$601,900 against an appropriation of \$700,000 (and an allotment of \$721,000) for 2024. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$63,100) to the proposed resources under contractual services;**

(b) General operating expenses: the proposed resources amount to \$2,415,100, representing an increase of \$392,000 compared with the 2025 appropriation. The information provided indicates that the increase would provide for: (i) increased maintenance costs for vehicles; (ii) leasing of eight hybrid 4x4 vehicles; (iii) freight charges; (iv) increased shared security services costs; (v) the establishment of a cleaning and pest control services contract; (vi) the installation of a closed-circuit television system in Israel-Syria Mixed Armistice House in Damascus; (vii) an increase in the premium of the malicious acts insurance policy; and (viii) requirements of hardware supplies and engineering tools. The information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$2,620,000 against an appropriation of \$2,645,600 in 2022, \$2,114,700 against an appropriation of \$2,719,800 in 2023 and \$1,967,300 against an appropriation of \$2,114,900 (and an allotment of \$2,081,400) in 2024. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 5 per cent (\$120,800) to the proposed resources under general operating expenses;**

(c) Improvement of premises: the proposed resources amount to \$255,000, representing an increase of \$51,200 compared with the 2025 appropriation. The information provided indicates that the increase would provide for the replacement of damaged and degraded ballistic glasses at observation posts on the Alpha side of the Golan to ensure clear vision and provide protection for military observers during their 24-hour observation activities. The information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$34,700 against an appropriation of \$740,000 in 2022, \$38,100 against an appropriation of \$673,500 in 2023 and \$37,200 against an appropriation of \$109,300 (and an allotment of \$102,600) in 2024. **In view of the pattern of underexpenditure, the Advisory Committee is of the view that there needs to be a more realistic budgeting under improvement of premises, and therefore recommends a reduction of 5 per cent (\$12,800) to the proposed resources under improvement of premises.**

II.140 Subject to its recommendations in paragraph II.139 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.141 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the eight geographical posts in the Professional and higher categories, two were nationals of overrepresented Member States, three were nationals of Member States within range and three were nationals of underrepresented Member States. Furthermore, the Committee was informed that from 2022 to 2025 (as at 22 July), of the three staff appointed on regular budget posts in the context of the senior managers' compact, none were nationals of overrepresented Member States, two (or 66.6 per cent) were nationals of Member States within range and 1 (33.3 per cent) was a national of an underrepresented Member State.

II.142 The 12 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 10 Member States: 3 were nationals of African States, 1 was a national of an Asia-Pacific State, 2 were nationals of an Eastern European State, 1 was a national of a Latin American or Caribbean State, 3 were nationals of Western European and other States and 2 were nationals of the United States of America.

II.143 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of a total of 209 incumbents of posts, 60 were women and 149 were men. The Committee was also informed that 5 staff would retire in the next two years and 26 in the next five years.

II.144 The Advisory Committee notes that 33.3 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in UNTSO. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

IV. United Nations Military Observer Group in India and Pakistan

II.145 The regular budget resources proposed for UNMOGIP for 2026 amount to \$10,080,500 before recosting, which reflects an increase of \$3,000 compared with the appropriation for 2025 (A/80/6 (Sect. 5), table 5.III.4). The net increase of \$3,000 results from additional resource requirements for furniture and equipment (\$191,100), which are partially offset by reduced requirements under supplies and materials (\$102,000), contractual services (\$36,500) and general operating expenses (\$49,600). Upon enquiry, the Advisory Committee was informed that expenditure for UNMOGIP in 2024 amounted to \$9,230,900, compared with an allotment of \$8,284,100 and an appropriation of \$9,806,800. As at 30 June 2025, expenditure amounted to \$4,636,200 in comparison to the appropriation of \$10,077,500. Information on the evolution of overall financial resources by object of expenditure for the mission is contained in table II.35.

Table II.21
Staffing resources

	Number	Details
Approved for 2025	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL
Proposed for 2026	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL

Comments and recommendations on posts

II.146 The proposed resources for posts for 2026 amount to \$5,416,300 before recosting, which represents the same amount as the appropriation for 2025. These resources would provide for the continuation of 74 posts (3 in the Professional and higher categories, 22 Field Service and 49 Local level) (UNMOGIP personnel also comprises 44 military positions) (A/80/6 (Sect. 5), tables 5.III.4 and 5.III.5).

Vacant posts and vacancy rates

Table II.22
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	3	8.7	8.7	14.0	3	3	3	8.7	8.7	–	3	8.7
General Service and related	71	9.1	11.0	8.5	71	71	66	9.1	8.5	7.7	71	9.1

II.147 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were five vacant posts (1 Field Service and 4 Local level). The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNMOGIP would amount to \$5.4 million. However, if the actual vacancy rate was applied, the post requirements would amount to \$5.6 million, representing an increase of \$0.2 million. The Committee makes further observations on vacant posts and vacancy rates in chapter I above.

II.148 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General’s proposal for post resources.

Comments and recommendations on non-post resources

II.149 The proposed non-post resources for 2026 amount to \$4,664,200, reflecting a net increase of \$3,000 compared with the appropriation for 2025 (ibid., table 5.III.7). Information provided to the Advisory Committee indicates that the net increase of \$3,000 reflects mostly the redeployment of resources from contractual services, general operating expenses, and supplies and materials to furniture and equipment to cover operational requirements, such as ICT equipment that has exceeded its useful life.

Other staff costs

II.150 The proposed resources amount to \$1,751,200, which is the same amount as the 2025 appropriation. The information provided to the Advisory Committee indicates that the resources would cover military mission subsistence allowance, clothing allowance and repatriation (\$1,738,600), and general temporary assistance resources to support peak workload periods (\$12,600).

Other non-post resources

II.151 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9). Upon enquiry, the Committee was informed that UNMOGIP was actively exploring opportunities for cost efficiencies through collaboration with a common back office with the United Nations country team in Islamabad, where feasible. The Committee was provided with information showing

that, in 2024, allotments for non-post resources in UNMOGIP represented 78.5 per cent of the non-post appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: the proposed resources amount to \$386,300, at maintenance level. Upon enquiry, the Advisory Committee was informed that the requirement included \$184,400 for travel for training, conferences and workshops, or 47 per cent of total travel of staff. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. Therefore, the Committee recommends a reduction of 15 percent (\$27,700) to the proposed resources for travel for training, conferences and workshops under travel of staff;**

(b) Contractual services: the proposed resources amount to \$206,200, representing a decrease of \$36,500 compared with the 2025 appropriation, which, according to the information provided, reflects a cost-neutral redeployment to furniture and equipment to cover operational requirements such as ICT equipment that has exceeded its useful life and construction equipment. The Advisory Committee was informed, upon enquiry, that the non-discretionary expenses amounted to \$161,800. Information provided shows a trend of underexpenditure under this budget class over the years, with expenditures totalling \$265,500 against an appropriation of \$366,600 in 2022, \$251,100 against an appropriation of \$321,200 in 2023 and \$209,600 against an appropriation of \$319,100 (and an allotment of \$180,500) in 2024. In 2025, of an appropriation of \$242,700 (and an allotment of \$88,000), \$54,100 had been expended as at 30 June 2025. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$20,600) to the proposed resources under contractual services;**

(c) Supplies and materials: the proposed resources amount to \$319,500, representing a reduction of \$102,000 compared with the 2025 appropriation. Information provided to the Advisory Committee indicates that the reduction reflects a cost-neutral redeployment from operational equipment supplies to furniture and equipment to cover operational requirements such as ICT equipment that has exceeded its useful life. Upon enquiry, the Committee was also informed that, as at 16 July 2025, solar installations provided 28 per cent of energy needs, reducing diesel use and yielding \$86,000 in savings, which had been repurposed to cover other additional requirements for the mission. However, the Committee was provided with information indicating that expenditure for oil and lubricants has been increasing, from \$185,956 in 2022 to \$286,263 in 2023 and \$293,594 in 2024. **The Committee encourages the mission to enhance efforts to achieve greater efficiency in the use of oil and lubricants and, therefore, recommends a reduction of 5 per cent (\$16,000) to the proposed resources under supplies and materials;**

(d) Furniture and equipment: the proposed resources amount to \$835,400, reflecting an increase of \$191,100 compared with the appropriation for 2025. The information provided to the Advisory Committee indicates that the increase reflects neutral redeployment from contractual services, general operating expenses, and supplies and materials to cover operational requirements such as ICT equipment that has exceeded its useful life. The amounts would provide for the acquisition of communications equipment (\$137,000), office automation equipment (\$392,000), office furniture and equipment (\$67,400) and other equipment (\$239,000). From information provided to it, the Committee notes that the mission has overspent under

this budget class in 2022 and 2023, and justification provided indicates replacement of obsolete equipment, subject to budget availability and operational requirements. Upon enquiry, the Committee was also provided with information on the mission's laptop holdings and an acquisition plan showing a useful life of four years, when five years of useful life is recommended by OICT. **In view of the recent pattern of expenditures, the Advisory Committee is of the view that the mission should adopt a more phased approach to equipment replacement. The Committee also encourages the mission to enhance its efforts in terms of efficiency gains, including by extending the useful life of laptops. Therefore, the Committee recommends a reduction of 10 per cent (\$83,500) to the proposed resources under furniture and equipment.**

II.152 Subject to its recommendations in paragraph II.151 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.153 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the three geographical posts in the Professional and higher categories, one was a national of an overrepresented Member State (33.3 per cent), one was a national of a Member State within range (33.3 per cent) and one was a national of an underrepresented Member State (33.3 per cent). The Committee was informed that UNMOGIP had not completed any appointments on regular budget-funded posts in the system of desirable ranges in the context of the senior managers' compact since 2022.

II.154 The four incumbents of posts and positions in the Professional and higher categories from all sources of funding as at 30 June 2025 were nationals of four Member States: one was a national of an African State, one was a national of an Asia-Pacific State, one was a national of a Latin American or Caribbean State and one was a national of the United States of America.

II.155 Upon enquiry, the Advisory Committee was informed that of the 69 staff members encumbering posts as at 30 June 2025, 16 were women and 53 were men. The Committee was also informed that no staff members would retire in the next two years and four would retire in the following three years.

II.156 The Advisory Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

Section 6

Peaceful uses of outer space

Regular budget	
Appropriation for 2024	\$4,783,800
Allotment for 2024	\$4,408,300
Expenditure for 2024	\$4,436,200
Appropriation for 2025	\$5,543,000
Expenditure as at 30 June 2025	\$2,062,400
Proposal for 2026	\$5,544,100
Extrabudgetary resources	
Available for 2024	\$1,584,800
Expenditure for 2024	\$1,760,500
Estimate for 2025	\$1,800,800
Expenditure as at 30 June 2025	\$748,700
Projected for 2026	\$1,964,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

II.157 The proposed regular budget resources for 2026 for the Office for Outer Space Affairs amount to \$5,544,100 before recosting, reflecting an increase of \$1,100 compared with the appropriation for 2025 (A/80/6 (Sect. 6), table 6.3). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table II.36.

General observations

Strategic review and the UN80 Initiative

II.158 The Advisory Committee was informed that the Office's strategy and vision for the period 2024–2030 was structured around the five strategic pillars of space sustainability, space for climate action, space for sustainable development, space for developing countries and stakeholder engagement. In order to better align resources with growing demands, the Office conducted a strategic review from November 2024 to January 2025 to assess its performance, identify structural challenges and evaluate the resource requirements needed to meet expanding expectations.

II.159 The Advisory Committee was also informed that the Office was prioritizing its focus under the five strategic pillars, in light of increasing requests and limited financial resources, to ensure effective service delivery in support of global space governance under action 56 of the Pact for the Future. The Office was driving system-wide efficiencies through the Inter-Agency Meeting on Outer Space Activities (UN-Space) by aiming to consolidate and scale the use of space solutions across the United Nations system, with the key initiative of the proposed inter-agency hub for procurement of earth observation data, designed to enhance coordination, facilitate

data-sharing and support joint efforts for the procurement of space-based information across United Nations entities and Member States. **The Advisory Committee notes that the Office for Outer Space Affairs conducted a strategic review prior to the launch of the UN80 Initiative and is of the view that it can provide a basis for identifying concrete, coherent and holistic proposals to enhance efficiency and effectiveness. The Committee trusts that updated information regarding the review will be presented to the General Assembly for its consideration in the context of the UN80 Initiative and that additional efficiencies may be reflected in subsequent budget submissions.**

Change in organizational structure

II.160 The Secretary-General indicates a change in the reporting line of the Office of the Director, the United Nations Platform for Space-based Information for Disaster Management and Emergency Response (UN-SPIDER) and the executive secretariat of the International Committee on Global Navigation Satellite Systems, from the Director to the Deputy Director, to strengthen the Office's leadership and provide strategic planning, enhance coordination, streamline collaboration across sections and improve engagement with external stakeholders for a more focused and agile response. The Secretary-General provides two charts indicating the approved organizational structure of the Office for Outer Space Affairs for 2025 and the proposed organizational structure for 2026 (ibid., annex). The Advisory Committee notes that the organizational structure for 2025 also includes five Junior Professional Officers (P-2/1) and nine positions on a non-reimbursable loan basis funded from extrabudgetary resources. **The Advisory Committee notes the change in the reporting line and the proposed staffing for 2026 and trusts that updated information regarding the proposed organizational structure will be presented to the General Assembly for its consideration in the context of the UN80 Initiative.**

Interdepartmental coordination

II.161 The Advisory Committee received information that the Office would lead UN-Space to promote coherence and increase collaboration on space-related work among entities of the United Nations system, including through the establishment of an inter-agency hub for procurement of earth observation imagery, with a view to better coordinating data-sharing and cooperation on the procurement of space-based information. The Committee was also informed of the approach to ensure synergies and avoid duplication across units working on related agendas, including by fostering cross-sectional collaboration, as well as the administrative measures to enhance internal coordination on different thematic priorities within the Office and the related changes in internal workflows. **The Advisory Committee notes the efforts by the Office and trusts that any resulting proposals to enhance efficiency and effectiveness stemming from inter-agency and interdepartmental coordination will be reflected in the next budget report.**

Table II.23
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
Proposed for 2026	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
Extrabudgetary		
Estimated for 2025	8	1 P-3, 2 P-2/1 and 5 GS (OL)
Projected for 2026	8	3 P-2/1 and 5 GS (OL)

Comments and recommendations on posts

II.162 The Secretary-General proposes a total of 25 regular budget-funded posts for 2026, in the amount of \$4,420,800, comprising 20 posts in the Professional and higher categories and 5 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2025 (*ibid.*, tables 6.3 and 6.4).

Vacant posts and vacancy rates

Table II.24
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Proposed posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	19.9	18.0	20.0	20	20	17	11.1	18.6	16.0	20	11.1
General Service and related	5	–	11.6	–	5	5	5	4.0	–	–	5	4.0

II.163 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, three regular budget-funded posts (1 P-5, 1 P-4 and 1 P-3) were vacant and that the post of Scientific Affairs Officer (P-3) had been vacant for over two years. Recruitment for those posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General for 2026, the 2026 estimates under posts for the Office would amount to \$4.4 million. Applying the actual vacancy rate, the post requirements would amount to \$4.1 million, representing a difference of \$300,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

II.164 **Subject to its recommendations and observations in paragraph 9 in chapter I, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.**

Comments and recommendations on non-post resources

II.165 The proposed non-post resources for 2026 amount to \$1,123,300, reflecting an increase of \$1,100 compared with the appropriation for 2025 (*ibid.*, table 6.8).

General temporary assistance positions

II.166 The Secretary-General proposes the continuation of one general temporary assistance position of Programme Management Officer (P-3), established in January 2024. The position would provide strategic support to the leadership of the Office to develop and implement advocacy and resource mobilization strategies and strengthen engagement with Member States. The Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

II.167 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed in part to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9, and table II.36). Allotments for non-post resources in the Office represented 51.2 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: requirements amount to \$45,300, reflecting an increase of \$4,100, or 10.0 per cent, compared with the appropriation for 2025. The requested resources would provide for the services of two consultants and include \$10,000 in travel costs. **The Advisory Committee notes the costs associated with travel and also recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution [79/258](#) A, sect. VIII, para. 11, and resolution [74/262](#), para. 23). The Committee therefore recommends a reduction of 15 per cent (\$6,800) to the proposed requirements under consultants;**

(b) Travel of staff: requirements amount to \$128,900, representing an increase of \$15,700, or 13.9 per cent, compared with the 2025 appropriation, mainly due to the adjustments in the travel plan for 2026 on the basis of projected needs. Upon enquiry, the Advisory Committee was informed of the prioritization of travel that directly contributed to the implementation of the Office's strategy; the combination of missions within the same region or country to cover multiple objectives; the mobilization of extrabudgetary resources to cover travel costs; and the use of virtual tools. **Nevertheless, the Advisory Committee notes the proposed increase in requirements and considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$12,900) to the proposed requirements under travel of staff.**

Grants and contributions

II.168 The proposed resources for grants and contributions amount to \$530,300, reflecting a decrease of \$22,800, or 4.1 per cent, compared with the appropriation for 2025. The information provided to the Advisory Committee indicates that the requirement would support: (a) the operation of the regional centres for space science and technology education affiliated to the United Nations (\$80,000); and (b) the organization of approximately 10 workshops, training courses and meetings organized by the Office for approximately 200 participants, and the provision of

support to approximately 10 participants in the fellowship programmes on capacity-building activities supported by the Office (\$450,300). The information also indicates that the decrease of \$22,800 relates to the reduction in the number of capacity-building activities the Office will support, as they would be organized by other entities; and that the proposed budget for 2026 would provide for grants to unaffiliated regional centres for space science and technology education that are expected to operate in 2026 and to support the cost of travel for participants from developing countries to 10 capacity-building activities. Upon enquiry, the Committee was informed that only three of the five regional centres eligible for grants conducted postgraduate programmes in space science and technology in 2024 (Nigeria, Morocco and India); the fourth centre, composed of campuses in both Mexico and Brazil, did not meet the eligibility requirements for receiving the annual grant and had not delivered postgraduate programmes since 2020; and the fifth centre, in Jordan, faced financial and operational limitations and was unable to attract and/or host participants from outside the country, and therefore did not meet the eligibility requirements for receiving the grant. The Committee notes that expenditure in 2024 totalled \$298,800 against an appropriation of \$528,300 and that, in the absence of eligibility requirements for programme delivery, grants were not paid.

II.169 The Advisory Committee was informed of the actions taken by the Office in 2024 to reinstate the annual coordination meeting of the regional centres in order to review their operational status and challenges in delivering postgraduate courses, as well as the related governmental consultations and negotiations carried out by the Office, given that the centres depend on the continued political and financial commitment of the hosting Governments. The Committee was also informed that the centres were independent institutions, hosted and governed by their respective national authorities, and that the Office remained committed to engaging with their governance structures and providing strategic and technical support in their efforts to restore operations that would increase the number of funded postgraduate education opportunities in the applications of space science and technology for participants from developing countries. The Committee was informed that, given the positive engagement and interest expressed by the parties in restoring operations and taking on international participants, the Office had continued to budget for the impacted regional centres. The Committee was provided with information regarding the structuring of partnerships with the centres in line with the Office's strategy for the period 2024–2030 in order to move operational and training responsibilities closer to end users, including by repositioning the centres at the core of the Office's capacity-building mandate; and regarding the launch of a process for a comprehensive strategic review of the regional centres to evaluate their current operational models, the scope and quality of training, institutional and funding challenges, and opportunities for scaling impact and improving end-user engagement. **The Advisory Committee notes the efforts made to date by the Office in terms of strengthening capacity-building activities relating to outer space, engaging with national authorities and reviewing the regional centres. The Committee recalls its prior recommendations emphasizing the significance of such capacity-building activities (A/79/7, para. II.151, and A/78/7, para. II.184), and expresses its trust in the continued support and commitment of the host Governments of the affected regional centres. In this connection, the Committee recommends that the General Assembly request the Secretary-General to provide an update on the capacity-building activities and the use of the grants in his next budget submission.**

II.170 Subject to its recommendations in paragraph II.167 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

II.171 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 17 geographical posts in the Professional and higher categories, 5 were nationals of overrepresented Member States, 7 were nationals of Member States within range and 5 were nationals of underrepresented Member States. Furthermore, of the five appointments made within the Office in the context of the senior managers' compact since 2022, one (or 20 per cent) had been from an overrepresented Member State, three (or 60 per cent) had been from underrepresented Member States and one (or 20 per cent) had been from a Member State within range.

II.172 The 20 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 16 Member States: 2 were nationals of 2 African States, 6 were nationals of 4 Asia-Pacific States, 3 were nationals of 3 Eastern European States, none were nationals of Latin American and Caribbean States, 8 were nationals of 6 Western European and other States and 2 were nationals of the United States of America.

II.173 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 22 staff encumbering regular budget-funded posts and positions, 12 were women and 10 were men. Of the 17 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 11 were women and 6 were men. The Committee was also informed that no staff members in the Office for Outer Space Affairs were expected to retire in the next two years and three were expected to retire in the next five years.

II.174 **The Advisory Committee notes that 60 per cent of appointments in the Office for Outer Space Affairs since 2022 have been from underrepresented Member States, above the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee trusts that the Office will continue its efforts, particularly under the senior management compact, towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. II.154, and [A/78/7](#), para. II.188). The Committee further discusses matters related to human resources in chapter I above.**

Table II.25

Section 3, Political affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>					<i>Extrabudgetary</i>					<i>Total</i>				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	74 770.1	72 756.2	78 955.7	36 782.2	81 186.7	2 231.0	7 405.1	8 806.5	8 273.7	8 777.9	504.2	47 024.8	29 309.1	44 585.7	43 747.1	(838.6)	129 200.0	110 871.8	131 815.1	133 711.7	1 896.6
Other staff costs	673.2	558.7	922.5	378.5	922.5	–	65.8	51.1	–	–	–	4 958.5	21 337.1	5 104.8	5 020.8	(84.0)	5 697.5	21 946.9	6 027.3	5 943.3	(84.0)
Hospitality	11.8	0.8	12.2	0.4	12.2	–	10.0	–	–	–	–	–	2.0	–	–	–	21.8	2.8	12.2	12.2	–
Consultants	197.1	13.7	191.5	90.5	138.6	(52.9)	–	–	–	–	–	1 910.4	1 790.0	2 535.7	1 135.7	(1 400.0)	2 107.5	1 803.7	2 727.2	1 274.3	(1 452.9)
Travel of representatives	1 005.5	500.6	1 034.8	57.1	1 034.8	–	–	–	–	–	–	180.0	104.3	125.0	125.0	–	1 185.5	604.9	1 159.8	1 159.8	–
Travel of staff	1 503.7	1 093.5	1 658.8	570.3	1 824.2	165.4	195.4	173.8	186.0	188.0	2.0	6 267.5	3 769.1	5 764.9	3 896.2	(1 868.7)	7 966.6	5 036.4	7 609.7	5 908.4	(1 701.3)
Contractual services	1 378.5	1 153.7	1 576.0	475.2	1 353.7	(222.3)	181.9	–	65.8	65.8	–	2 386.5	2 664.0	2 171.1	2 291.5	120.4	3 946.9	3 817.7	3 812.9	3 711.0	(101.9)
General operating expenses	1 174.6	832.6	1 168.8	339.6	1 196.6	27.8	869.6	629.6	631.0	660.2	29.2	5 425.7	4 233.5	5 201.9	5 072.0	(129.9)	7 469.9	5 695.7	7 001.7	6 928.8	(72.9)
Supplies and materials	109.2	92.6	137.1	11.1	128.7	(8.4)	18.0	89.6	125.7	125.7	–	7.0	13.2	78.2	78.2	–	134.2	195.4	341.0	332.6	(8.4)
Furniture and equipment	259.8	253.9	415.7	2.7	412.1	(3.6)	201.8	482.4	525.1	525.1	–	164.2	263.7	175.8	174.7	(1.1)	625.8	1 000.0	1 116.6	1 111.9	(4.7)
Improvement of premises	–	–	–	–	30.0	30.0	–	–	–	–	–	5 573.0	1.2	10.0	10.0	–	5 573.0	1.2	10.0	40.0	30.0
Grants and contributions	–	0.5	50 256.7	263.8	50 000.0	(256.7)	–	–	–	–	–	1 295.6	17 175.5	6 795.9	7 225.0	429.1	1 295.6	17 176.0	57 052.6	57 225.0	172.4
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	80.7	–	(80.7)	–	–	80.7	–	(80.7)
Total	81 083.5	77 256.7	136 329.8	38 971.4	138 240.1	1 910.3	8 947.6	10 233.1	9 807.3	10 342.7	535.4	75 193.2	80 662.7	72 629.7	68 776.2	(3 853.5)	165 224.3	168 152.5	218 766.8	217 359.0	(1 407.8)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.26

Section 3, Department of Political and Peacebuilding Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	51 277.7	48 984.4	53 346.3	25 060.4	54 955.1	1 608.8	19 477.7	19 390.0	16 829.0	16 829.0	–	70 755.4	68 374.4	70 175.3	71 784.1	1 608.8
Other staff costs	537.0	446.8	788.5	192.5	788.5	–	4 826.3	6 238.2	5 104.8	5 020.8	(84.0)	5 363.3	6 685.0	5 893.3	5 809.3	(84.0)
Hospitality	8.7	–	9.0	0.4	9.0	–	–	2.0	–	–	–	8.7	2.0	9.0	9.0	–
Consultants	191.6	13.7	185.8	87.7	132.9	(52.9)	675.0	1 018.8	1 535.0	435.0	(1 100.0)	866.6	1 032.5	1 720.8	567.9	(1 152.9)
Travel of representatives	1 005.5	500.6	1 034.8	57.1	1 034.8	–	180.0	98.3	125.0	125.0	–	1 185.5	598.9	1 159.8	1 159.8	–
Travel of staff	704.1	586.9	796.2	443.3	931.5	135.3	2 630.0	1 485.7	2 024.2	2 019.7	(4.5)	3 334.1	2 072.6	2 820.4	2 951.2	130.8
Contractual services	996.2	785.6	1 168.9	328.5	943.6	(225.3)	1 126.0	1 036.5	969.9	1 132.0	162.1	2 122.2	1 822.1	2 138.8	2 075.6	(63.2)
General operating expenses	547.6	283.0	451.0	72.7	400.7	(50.3)	2 265.5	2 000.0	2 062.6	2 012.7	(49.9)	2 813.1	2 283.0	2 513.6	2 413.4	(100.2)
Supplies and materials	16.9	1.7	18.9	0.1	20.7	1.8	7.0	–	37.8	37.8	–	23.9	1.7	56.7	58.5	1.8
Furniture and equipment	32.9	46.5	52.9	0.7	103.7	50.8	31.1	95.8	42.7	41.6	(1.1)	64.0	142.3	95.6	145.3	49.7
Improvement of premises	–	–	–	–	–	–	5 573.0	1.2	10.0	10.0	–	5 573.0	1.2	10.0	10.0	–
Grants and contributions	–	0.5	50 256.7	263.8	50 000.0	(256.7)	10.0	8 466.2	5 795.9	6 225.0	429.1	10.0	8 466.7	56 052.6	56 225.0	172.4
Total	55 318.2	51 649.6	108 109.0	26 507.3	109 320.5	1 211.5	36 801.6	39 832.7	34 536.9	33 888.6	(648.3)	92 119.8	91 482.3	142 645.9	143 209.1	563.2

Table II.27

Section 3, Office of the United Nations Special Coordinator for the Middle East Peace Process: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	8 903.6	9 831.0	9 932.5	4 594.2	10 554.7	622.2	9 831.0	9 932.5	10 554.7	622.2
Other staff costs	51.3	34.4	46.6	17.5	46.6	–	34.4	46.6	46.6	–
Hospitality	3.1	0.8	3.2	–	3.2	–	0.8	3.2	3.2	–
Travel of staff	205.3	206.4	251.0	67.2	281.1	30.1	206.4	251.0	281.1	30.1
Contractual services	155.8	121.4	171.7	24.5	173.3	1.6	121.4	171.7	173.3	1.6
General operating expenses	536.9	486.5	566.6	220.6	644.7	78.1	486.5	566.6	644.7	78.1
Supplies and materials	67.5	90.6	91.3	10.6	81.1	(10.2)	90.6	91.3	81.1	(10.2)
Furniture and equipment	156.1	174.4	276.8	1.8	222.4	(54.4)	174.4	276.8	222.4	(54.4)
Improvement of premises	–	–	–	–	30.0	30.0	–	–	30.0	30.0
Total	10 079.6	10 945.5	11 339.7	4 936.5	12 037.1	697.4	10 945.5	11 339.7	12 037.1	697.4

Table II.28

Section 3, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	2 787.9	3 158.2	3 217.0	1 552.3	3 217.0	–	–	–	–	–	–	2 787.9	3 158.2	3 217.0	3 217.0	–
Other staff costs	84.9	62.8	87.4	20.8	87.4	–	–	–	–	–	–	84.9	62.8	87.4	87.4	–
Consultants	5.5	–	5.7	–	5.7	–	–	–	–	–	–	5.5	–	5.7	5.7	–
Travel of staff	100.8	58.8	103.7	19.8	103.7	–	–	–	–	–	–	100.8	58.8	103.7	103.7	–
Contractual services	170.2	109.8	175.4	70.4	176.2	0.8	–	–	–	–	–	170.2	109.8	175.4	176.2	0.8
General operating expenses	13.1	3.6	13.5	7.5	13.5	–	–	–	–	–	–	13.1	3.6	13.5	13.5	–
Supplies and materials	5.4	0.3	5.6	–	5.6	–	–	–	–	–	–	5.4	0.3	5.6	5.6	–
Furniture and equipment	31.2	6.1	32.1	0.2	32.1	–	–	–	–	–	–	31.2	6.1	32.1	32.1	–
Grants and contributions	–	–	–	–	–	–	200.0	90.9	200.0	200.0	–	200.0	90.9	200.0	200.0	–
Total	3 199.0	3 399.6	3 640.4	1 671.1	3 641.2	0.8	200.0	90.9	200.0	200.0	–	3 399.0	3 490.5	3 840.4	3 841.2	0.8

Table II.29

Section 3, United Nations Office to the African Union: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total			
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025–2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate
Posts	1 367.2	1 267.2	1 122.7	575.3	1 122.7	–	7 405.1	8 806.5	8 273.7	8 777.9	504.2	132.2	152.9	263.6	–	(263.6)	8 904.5	10 226.6	9 660.0	9 900.6
Other staff costs	–	–	–	–	–	–	65.8	51.1	–	–	–	–	–	–	–	–	65.8	51.1	–	–
Hospitality	–	–	–	–	–	–	10.0	–	–	–	–	–	–	–	–	–	10.0	–	–	–
Travel of staff	5.8	7.3	6.0	–	6.0	–	195.4	173.8	186.0	188.0	2.0	23.7	291.6	271.9	–	(271.9)	224.9	472.7	463.9	194.0
Contractual services	6.6	5.8	6.8	5.3	7.0	0.2	181.9	–	65.8	65.8	–	26.9	52.1	41.7	–	(41.7)	215.4	57.9	114.3	72.8
General operating expenses	8.1	6.2	60.1	30.5	60.1	–	869.6	629.6	631.0	660.2	29.2	3.4	11.3	44.0	–	(44.0)	881.1	647.1	735.1	720.3
Supplies and materials	4.5	–	4.7	–	4.7	–	18.0	89.6	125.7	125.7	–	–	–	–	–	–	22.5	89.6	130.4	130.4
Furniture and equipment	–	–	–	–	–	–	201.8	482.4	525.1	525.1	–	–	–	–	–	–	201.8	482.4	525.1	525.1
Grants and contributions	–	–	–	–	–	–	–	–	–	–	–	24.2	65.2	–	–	–	24.2	65.2	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	80.7	–	(80.7)	–	–	80.7	–
Total	1 392.2	1 286.5	1 200.3	611.2	1 200.5	0.2	8 947.6	10 233.1	9 807.3	10 342.7	535.4	210.4	573.1	701.9	–	(701.9)	10 550.2	12 092.7	11 709.5	11 543.2

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.30

Section 3, Office of Counter-Terrorism: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	10 433.7	9 515.4	11 337.2	4 999.9	11 337.2	–	27 547.1	9 766.2	27 493.1	26 918.1	(575.0)	37 980.8	19 281.6	38 830.3	38 255.3	(575.0)
Other staff costs	–	14.7	–	147.6	–	–	–	15 098.9	–	–	–	–	15 113.6	–	–	–
Consultants	–	–	–	2.7	–	–	1 235.4	771.2	1 000.7	700.7	(300.0)	1 235.4	771.2	1 000.7	700.7	(300.0)
Travel of representatives	–	–	–	–	–	–	–	6.0	–	–	–	–	6.0	–	–	–
Travel of staff	487.7	234.1	501.9	40.0	501.9	–	3 613.8	1 991.8	3 468.8	1 876.5	(1 592.3)	4 101.5	2 225.9	3 970.7	2 378.4	(1 592.3)
Contractual services	49.7	131.1	53.2	46.5	53.6	0.4	1 233.6	1 575.4	1 159.5	1 159.5	–	1 283.3	1 706.5	1 212.7	1 213.1	0.4
General operating expenses	68.9	53.3	77.6	8.2	77.6	–	3 156.8	2 222.2	3 095.3	3 059.3	(36.0)	3 225.7	2 275.5	3 172.9	3 136.9	(36.0)
Supplies and materials	14.9	–	16.6	0.5	16.6	–	–	13.2	40.4	40.4	–	14.9	13.2	57.0	57.0	–
Furniture and equipment	39.6	26.9	53.9	–	53.9	–	133.1	167.9	133.1	133.1	–	172.7	194.8	187.0	187.0	–
Grants and contributions	–	–	–	–	–	–	1 061.4	8 553.2	800	800	–	1 061.4	8 553.2	800.0	800.0	–
Total	11 094.5	9 975.5	12 040.4	5 245.3	12 040.8	0.4	37 981.2	40 166.0	37 190.9	34 687.6	(2 503.3)	49 075.7	50 141.5	49 231.3	46 728.4	(2 502.9)

Table II.31

Section 4, Disarmament: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	11 610.7	10 930.1	12 438.3	5 886.4	12 918.4	480.1	7 249.0	9 145.6	8 528.4	8 940.1	411.7	20 075.7	20 966.7	21 858.5	891.8
Other staff costs	318.5	322.5	350.7	189.8	364.7	14.0	–	–	–	–	–	322.5	350.7	364.7	14.0
Hospitality	2.2	–	2.3	–	2.3	–	–	–	–	–	–	–	2.3	2.3	–
Consultants	636.9	352.0	1 322.5	197.4	1 332.0	9.5	–	–	–	–	–	352.0	1 322.5	1 332.0	9.5
Experts	616.4	368.7	855.4	296.9	895.8	40.4	–	–	–	–	–	368.7	855.4	895.8	40.4
Travel of staff	204.6	204.9	259.7	65.8	350.2	90.5	3 484.4	4 225.6	3 801.1	3 803.0	1.9	4 430.5	4 060.8	4 153.2	92.4
Contractual services	636.0	423.7	1 140.5	148.8	1 358.3	217.8	1 756.4	1 071.6	974.7	988.3	13.6	1 495.3	2 115.2	2 346.6	231.4
General operating expenses	367.0	296.3	378.3	94.0	377.4	(0.9)	4 434.6	3 732.8	3 360.2	3 360.4	0.2	4 029.1	3 738.5	3 737.8	(0.7)
Supplies and materials	16.8	19.1	18.2	0.8	18.6	0.4	0.8	1.0	0.9	0.9	–	20.1	19.1	19.5	0.4
Furniture and equipment	95.5	77.8	97.0	0.1	96.9	(0.1)	210.1	137.0	123.1	123.1	–	214.8	220.1	220.0	(0.1)
Grants and contributions	2 190.0	1 259.9	2 264.8	641.2	2 674.5	409.7	1 527.1	1 615.1	1 458.4	1 458.4	0.1	2 875.0	3 723.2	4 132.9	409.8
Other	–	–	–	–	–	–	1 197.5	1 461.6	1 316.3	1 320.7	4.5	1 461.6	1 316.3	1 320.7	4.5
Total	16 694.6	14 254.8	19 127.7	7 521.1	20 389.1	1 261.4	19 859.9	21 390.3	19 563.0	19 995.0	432.0	35 645.1	38 690.7	40 384.1	1 693.4

Table II.32

Section 5, Peacekeeping operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>					<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	35 144.2	37 477.2	38 112.1	18,582.7	38 260.2	148.1	87 291.3	84 831.8	85 951.2	97 934.8	11 983.6	21 938.7	22 629.9	25 777.4	25 777.4	–	144 374.2	144 938.8	149 840.7	161 972.4	12 131.7
Other staff costs	12 210.1	12 346.6	12 563.4	6 269.0	13 131.4	568.0	548	559.6	672.2	1 211.8	539.6	4 135.2	5 975.4	6 184.2	5 982.9	(201.3)	16 893.3	18 853.4	19 419.8	20 326.1	906.3
Hospitality	30.6	21.0	31.6	0.9	31.6	–	–	219.1	–	–	–	–	–	–	–	–	30.6	240.1	31.6	31.6	–
Consultants	–	0.5	–	–	–	–	222.7	–	186.6	194.1	7.5	882.2	1 198.8	1 258.7	1 258.7	–	1 104.9	1 199.3	1 445.3	1 452.8	7.5
Travel of staff	791.1	518.1	804.8	194.1	814.8	10.0	2 757.6	2 771.5	2 624.8	2 744.2	119.4	4 541.3	4 605.2	4 951.8	4 951.8	–	8 090.0	7 894.8	8 381.4	8 510.8	129.4
Contractual services	1 163.4	1 070.6	968.7	248.9	1 060.5	91.8	1 720.2	1 823.0	1 656.7	1 681.4	24.7	2 119.6	2 483.5	2 624.6	2 624.6	–	5 003.2	5 377.1	5 250.0	5 366.5	116.5
General operating expenses	3 550.8	2 996.0	3 312.7	1 465.8	3 593.5	404.0	387.9	278.4	383.7	400.4	16.7	1 916.7	2 258.4	2 472.1	2 472.1	–	5 855.4	5 555.6	6 168.5	6 466.0	297.5
Supplies and materials	865.2	669.6	944.1	255.2	783.8	(118.1)	86.6	26.7	85.2	140.7	55.5	27.6	4.5	4.9	4.9	–	979.4	677.9	1 034.2	929.4	(104.8)
Furniture and equipment	3 235.7	1 071.5	4 085.8	87.2	2 734.7	(1 359.2)	335.7	252.8	317.9	356.7	38.8	406.3	63.0	68.0	68.0	–	3 977.7	1 387.3	4 471.7	3 159.4	(1 312.3)
Improvement of premises	109.3	37.2	203.8	6.6	255.0	51.2	–	–	–	–	–	–	–	–	–	–	109.3	37.2	203.8	255.0	–
Grants and contributions	–	–	–	–	–	–	70.0	–	70.0	70.0	–	28 226.0	24 669.3	28 646.5	28 646.5	–	28 296.0	24 669.3	28 716.5	28 716.5	–
Other	–	–	–	–	–	–	9 135.6	9 485.9	9 066.5	11 694.3	2 627.8	4 463.1	2 795.0	3 293.6	3 293.6	–	13 598.7	12 280.9	12 360.1	14 987.9	2 627.8
Total	57 100.4	56 208.3	61 027.0	27 110.4	60 665.5	(361.5)	102 555.6	100 248.8	101 014.8	116 428.4	15 413.6	68 656.7	66 682.9	75 281.8	75 080.5	(201.3)	228 312.7	223 111.7	237 323.6	252 174.3	14 850.7

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.33

Section 5, Department of Peace Operations: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>					<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	5 834.0	6 049.6	6 317.5	3 196.1	6 317.5	–	87 291.3	84 831.8	85 951.2	97 934.8	11 983.6	21 938.7	22 629.9	25 777.4	25 777.4	–	115 064.0	113 511.3	118 046.1	130 029.7	11 983.6
Other staff costs	130.3	130.2	127.4	155.7	607.4	480.0	548.0	559.6	672.2	1 211.8	539.6	4 135.2	5 975.4	6 184.2	5 982.9	(201.3)	4 813.5	6 637.0	6 983.8	7 802.1	818.3
Hospitality	1.6	–	1.7	–	1.7	–	–	219.1	–	–	–	–	–	–	–	–	1.6	219.1	1.7	1.7	–
Consultants	–	–	–	–	–	–	222.7	–	186.6	194.1	7.5	882.2	1 198.8	1 258.7	1 258.7	–	1 104.9	1 198.8	1 445.3	1 452.8	7.5
Travel of staff	29.1	29.1	26.9	13.4	36.9	10.0	2 757.6	2 771.5	2 624.8	2 744.2	119.4	4 541.3	4 605.2	4 951.8	4 951.8	–	7 328.0	7 405.8	7 603.5	7 732.9	129.4
Contractual services	144.3	231.6	148.6	44.3	223.2	74.6	1 720.2	1 823.0	1 656.7	1 681.4	24.7	2 119.6	2 483.5	2 624.6	2 624.6	–	3 984.1	4 538.1	4 429.9	4 529.2	99.3
General operating expenses	98.1	41.1	95.9	16.8	34.3	(61.6)	387.9	278.4	383.7	400.4	16.7	1 916.7	2 258.4	2 472.1	2 472.1	–	2 402.7	2 577.9	2 951.7	2 906.8	(44.9)
Supplies and materials	45.1	2.3	41.9	–	20.8	(21.1)	86.6	26.7	85.2	140.7	55.5	27.6	4.5	4.9	4.9	–	159.3	33.5	132.0	166.4	34.4
Furniture and equipment	–	2.0	–	–	8.1	–	335.7	252.8	317.9	356.7	38.8	406.3	63.0	68.0	68.0	–	742.0	317.8	385.9	432.8	46.9
Grants and contributions	–	–	–	–	–	–	70.0	–	70.0	70.0	–	28 226.0	24 669.3	28 646.5	28 646.5	–	28 296.0	24 669.3	28 716.5	28 716.5	–
Other	–	–	–	–	–	–	9 135.6	9 485.9	9 066.5	11 694.3	2 627.8	4 463.1	2 795.0	3 293.6	3 293.6	–	13 598.7	12 280.9	12 360.1	14 987.9	2 627.8
Total	6 282.5	6 485.9	6 759.9	3 426.4	7 249.9	490.0	102 555.6	100 248.8	101 014.8	116 428.4	15 413.6	68 656.7	66 682.9	75 281.8	75 080.5	(201.3)	177 494.8	173 389.5	183 056.5	198 758.8	15 702.3

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table II.34

Section 5, United Nations Truce Supervision Organization: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	24 157.4	25 849.3	26 378.3	12 744.5	26 526.4	148.1
Other staff costs	10 378.7	10 517.2	10 684.8	5 085.9	10 772.8	88.0
Hospitality	8.1	2.9	8.4	0.9	8.4	–
Travel of staff	349.8	281.1	391.6	–	391.6	–
Contractual services	700.0	629.4	577.4	117.7	631.1	53.7
General operating expenses	2 144.9	1 981.7	2 023.1	150.5	2 415.1	392.0
Supplies and materials	487.1	350.8	480.7	740.9	443.5	(37.2)
Furniture and equipment	2 675.8	841.8	3 441.5	136.7	1 891.2	(1 550.3)
Improvement of premises	109.3	37.2	203.8	64.1	255.0	51.2
Total	41 011.1	40 491.5	44 189.6	19 047.9	43 335.1	(854.5)

Table II.35

Section 5, United Nations Military Observer Group in India and Pakistan: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>					
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	5 152.8	5 578.2	5 416.3	2 642.1	5 416.3	–
Other staff costs	1 701.1	1 699.2	1 751.2	1 027.3	1 751.2	–
Hospitality	20.9	18.1	21.5	–	21.5	–
Consultants	–	0.5	–	–	–	–
Travel of staff	412.2	207.9	386.3	62.9	386.3	–
Contractual services	319.1	209.6	242.7	54.1	206.2	(36.5)
General operating expenses	1 307.8	996.0	1 193.7	708.1	1 144.1	(49.6)
Supplies and materials	333.0	293.6	421.5	118.5	319.5	(102.0)
Furniture and equipment	559.9	227.7	644.3	23.1	835.4	191.1
Total	9 806.8	9 230.9	10 077.5	4 636.2	10 080.5	3.0

Table II.36

Section 6, Peaceful uses of outer space: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	3 724.7	3 895.5	4 420.8	1 967.4	4 420.8	–	772.3	760.5	995.3	998.3	3.0	4 497.0	4 656.0	5 416.1	5 419.1	3.0
Other staff costs	151.5	10.6	180.4	10.1	180.4	–	–	–	–	–	–	151.5	10.6	180.4	180.4	–
Hospitality	0.9	–	0.9	–	0.9	–	–	–	–	–	–	0.9	–	0.9	0.9	–
Consultants	39.7	21.2	41.2	–	45.3	4.1	98.3	97.5	90.0	95.0	5.0	138.0	118.7	131.2	140.3	9.1
Experts	28.9	22.7	27.0	22.3	27.0	–	–	–	–	–	–	28.9	22.7	27.0	27.0	–
Travel of staff	105.2	77.5	113.2	21.1	128.9	15.7	245.5	377.8	246.4	333.0	86.6	350.7	455.3	359.6	461.9	102.3
Contractual services	173.9	81.2	171.2	31.7	172.3	1.1	88.3	171.5	87.4	87.4	–	262.2	252.7	258.6	259.7	1.1
General operating expenses	15.9	17.6	19.7	7.9	19.7	–	96.9	104.1	76.8	86.7	9.9	112.8	121.7	96.5	106.4	9.9
Supplies and materials	6.5	0.1	6.8	0.0	4.8	(2.0)	2.5	0.2	4.3	4.5	0.2	9.0	0.3	11.1	9.3	(1.8)
Furniture and equipment	8.3	11.0	8.7	0.0	13.7	5.0	5.5	9.2	11.8	20.0	8.2	13.8	20.2	20.5	33.7	13.2
Grants and contributions	528.3	298.8	553.1	1.9	530.3	(22.8)	275.5	239.6	288.8	340.0	51.2	803.8	538.4	841.9	870.3	28.4
Total	4 783.8	4 436.2	5 543.0	2 062.4	5 544.1	1.1	1 584.8	1 760.5	1 800.8	1 964.9	164.1	6 368.6	6 196.7	7 343.8	7 509.0	165.2

Part III

International justice and law

Section 7

International Court of Justice

Regular budget	
Appropriation for 2024	\$32,614,800
Allotment for 2024	\$32,614,800
Expenditure for 2024	\$32,032,000
Appropriation for 2025	\$34,661,600
Expenditure as at 30 June 2025	\$19,458,800
Proposal for 2026	\$36,837,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

III.1 The regular budget resources requested by the Secretary-General under section 7, International Court of Justice, for 2026 amount to \$36,837,000, which represents an increase of \$2,175,400, or 6.3 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 7\)](#), table 7.4). Information on the evolution of overall financial resources by object of expenditure is contained in table III.12.

III.2 The net increase of \$2,175,400 reflects mostly the proposed establishment of 15 new posts, a provision for the continuing vacancy rates of 7 posts established in 2025 and additional non-post resources (*ibid.*, paras. 7.26–7.28).

Table III.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	125	1 ASG, 1 D-2, 1 D-1, 4 P-5, 19 P-4, 19 P-3, 22 P-2/1, 6 GS (PL), 52 GS (OL)
Establishment	15	1 Copy Preparer/Proofreader/Production Officer (French) (P-3), 4 Associate Legal Officers (P-2), 1 Associate Data Protection and Privacy Officer (P-2), 1 Language and Desktop Publishing Assistant (GS (OL)), 1 Human Resources Assistant (GS (OL)), 1 Digital Communications Assistant (GS (OL)), 4 Security Officers (GS (OL)), and 2 temporary posts (Digital Communications Officer (P-3) and Computational Linguist (P-3)), all under the Registry
Reclassification	–	Upward reclassification of 1 Legal Officer from P-3 to P-4 and 1 Associate Administrative Officer from P-2 to P-3 (to be reassigned as a Human Resources Officer), both under the Registry
Proposed for 2026	140	1 ASG, 1 D-2, 1 D-1, 4 P-5, 20 P-4, 22 P-3, 26 P-2/1, 6 GS (PL), 59 GS (OL)

General observations

UN80 Initiative

III.3 The Advisory Committee was informed that the budget reductions foreseen in the context of the revised estimates to the proposed budget for 2026 would not apply

to the Court. As regards the reason for this exemption, the Committee was informed, upon enquiry, that the Court was one of the six main United Nations organs and served as the principal judicial organ. Accordingly, it is not part of the United Nations Secretariat. The Court's budget, while forming a section in the programme budget proposal submitted by the Secretary-General to the General Assembly, is prepared under the sole responsibility of the Court. Pursuant to regulation 2.14 of the Financial Regulations and Rules, the Secretary-General cannot amend the Court's budget proposal without its approval. Given the special status of the Court, it was exempted from the UN80 Initiative exercise.

III.4 The Advisory Committee acknowledges the special status of the International Court of Justice as one of the six main organs of the United Nations and that, pursuant to United Nations financial regulation 2.14, the budget proposals for section 7 are prepared by the Court in consultation with the Secretary-General (see para. III.7 below).

Comments and recommendations on posts

III.5 The proposed resources for posts for 2026 amount to \$18,531,000 before recosting, which represents an increase of \$1,531,700, or 9.0 per cent, compared with the appropriation for 2025 (*ibid.*, table 7.4). The proposed increase reflects a higher provision at continuing vacancy rates for seven posts (1 P-4, 2 P-3, 2 P-2 and 2 General Service (Other level)) established in 2025 pursuant to General Assembly resolution [79/257](#), which were subject to a 50 per cent vacancy rate (\$480,700), and the establishment of 15 new posts and 2 upward reclassifications (\$1,051,000) (see also *ibid.*, annex II).

III.6 With respect to the recent proposed increases in the Courts's proposed resources, the Advisory Committee was informed that, in terms of workload, over the past several years the Court had experienced a striking increase in its level of judicial activity. Since 2021, an average of 4.5 new cases have been brought before the Court each year, compared with an annual average of 2.4 new cases prior to that year. In 2024, the Court handed down four judgments and one advisory opinion. Moreover, the Court or its President also issued 23 orders. In the first five months of 2025, the Court was seized of four new cases.

III.7 The Advisory Committee was also informed, upon enquiry, that the budgetary resources made available to the Court in the past 10 years had not been commensurate with its growing volume of activity. To rectify this imbalance, a more robust budget proposal has been prepared over a period of two years (2025 and 2026). In 2025, seven new posts were approved (1 Reviser (P-4), 2 Legal Officers (P-3), 1 Associate Finance and Budget Officer (P-2), 1 Associate Procurement Officer (P-2), 1 Legal Assistant (General Service (Other level)) and 1 Information Management Assistant (General Service (Other level))), together with six general temporary assistance positions (1 French Reviser (P-4), 1 Translator (French) (P-3), 1 Legal Officer (P-3), 1 Associate Information Management Officer (P-2), 1 Legal Assistant (General Service (Other level)) and 1 Publishing Assistant (General Service (Other level))). According to the Court, should its judicial activity remain at its current level, it is expected that the resources requested for 2026, if approved in their totality, will allow the Registry to meet the demands placed upon it. **The Advisory Committee, while acknowledging the important increase in the activities of the Court in recent years and recognizing the current challenges of constrained resources in United Nations funding, trusts that efforts will continue to be made to identify further efficiencies in the Court's activities, in particular as it concerns support functions (see paras. III.30 and III.33 below).**

III.8 The following new posts are proposed:

(a) One Copy Preparer/Proofreader/Production Officer (French) (P-3). The work performed by the incumbent would mirror that done by the Copy Preparer/Proofreader (English) and ensure an improved and more balanced internal working structure;

(b) One Language and Desktop Publishing Assistant General Service (Other level). It is indicated that the proposed post would enable the Publishing Division to process the higher volume of translated documents while maintaining the high standards of quality required for the Court's judicial and administrative documents;

(c) One Computational Linguist (P-3). The incumbent of this temporary post, to be established in the Department of Linguistic Matters (for a period of two years, with a possible one-year extension), would oversee the implementation and maintenance of the translation technology tools (the LogiTerm translation memory software and neural machine translation software requested for 2026);

(d) One Digital Communications Officer (P-3). The incumbent of this temporary post (for a period of two years, with a possible one-year extension), to be established in the Information Department, would develop, manage and implement the strategic framework for the Court's digital communications activities across all platforms by drafting digital and social media strategies and campaigns and monitoring and reporting on the implementation and impact of the Court's digital and social media presence in order to improve the Court's engagement with and visibility among digital audiences;

(e) One Digital Communication Assistant General Service (Other level). The incumbent would enable the Information Department to handle its increased workload and assist in the implementation of the Department's digital communications efforts, including the management and maintenance of the Court's digital properties, such as the Court's website, social media channels and other online products;

(f) One Associate Data Protection and Privacy Officer (P-2). The post would allow for the incumbent to design and implement a comprehensive data protection and privacy programme for the Court in order to strengthen compliance with data protection and privacy standards and best practices adopted in the United Nations system, reduce the risk of data breaches and enhance the Court's capacity to safeguard sensitive information;

(g) Four Associate Legal Officers (P-2). The establishment of these posts in the Department of Legal Matters is needed in order to establish a permanent pool of jurists to provide ad hoc judges with the legal support to which they are entitled to under the Court's Statute. With the recent increase in the number of cases pending on the Court's docket, the number of ad hoc judges also increased, from 13 in 2018 to 19 as at 6 March 2025;

(h) One Human Resources Assistant General Service (Other level). The workload of the Registry's Administrative and Personnel Division, in particular the human resources-related tasks, has expanded significantly owing to the Court's growing workload. The new post would enable the Division to address the higher workload and ensure the timely processing of staff requests in support of the Court's ongoing operations;

(i) Four Security Officers (General Service (Other level)). The Secretary-General indicates that, in addition to the Court, the Peace Palace houses the Permanent Court of Arbitration and The Hague Academy of International Law and its library. A Department of Safety and Security on-site physical security assessment of the Peace Palace observed that the current capacity (whose security staff include three

Security Officers (General Service (Other level)) was insufficient to cover the necessary operational needs and recommended the creation of additional posts of Security Officer (General Service (Other level)) to staff the security control room, including monitoring the closed-circuit television system on a continual basis, and to provide patrol and response capability in the New Wing and the Historical Building of the Peace Palace.

III.9 The following reclassifications are also proposed:

(a) One Legal Officer, from P-3 to P-4. It is indicated that this upward reclassification would address the increased duties of the post and allow the Department of Legal Matters to continue to meet the greater demands placed upon it owing to the increase in the Court's workload observed in recent years. The functions associated with the post now include a wider portfolio of tasks, such as providing senior-level assistance to drafting committees for the Court's decisions, taking more direct responsibility for work assignments and reporting directly to the President and members of the Court, the Registrar and the Principal Legal Secretary on a more frequent basis, assuming increased responsibility for maintaining liaison with other Registry departments and divisions in the processing of the Court's decisions and reviewing case-related work;

(b) One Associate Administrative Officer, from P-2 to P-3, reassigned as Human Resources Officer. The job description for this post was revised in 2024 to better capture the duties performed, which include the development, application and interpretation of human resources policies, workforce planning, recruitment and selection, performance management, staff learning and development and the administration of justice. In addition, as the most senior team member, the incumbent acts as deputy to the Head of Division, supervises junior human resources staff in processing human resources transactions for payroll, staff benefits and entitlements, prepares the draft agenda and documents for the monthly meetings of the Court's Budgetary and Administrative Committee and keeps records of the Committee's decisions and recommendations.

Copy Preparer/Proofreader/Production Officer (French)

III.10 In terms of quantified workload indicators justifying the proposed new post of Copy Preparer/Proofreader/Production Officer (French) (P-3) in the Publishing Division, the Secretary-General mentions the increasing volume of pre-press work (which grew from 38,650 pages of printed materials processed in 2023 to more than 86,215 pages processed in 2024) and the fact that, between 2021 and 2024, the number of publications issued by the Court rose from 23 to 51. Upon enquiry regarding the use of new technologies, the Advisory Committee was informed that, while they would enhance the Division's ability to manage the substantial and continued increase in workload, they could not replace the nuanced editorial judgment required in judicial work and that the expertise of the editorial team remained indispensable in delivering high-quality content in a bilingual environment. **The Advisory Committee welcomes the ongoing effort to use technology to facilitate publishing and increase productivity. Considering that the Publishing Division already has complement of 13 posts and positions, including 2 positions established recently (Editorial Assistant (English) (General Service (Other level)), established in 2024, and Publishing Assistant (pre-press) (General Service (Other level)), established in 2025), the Committee is not convinced of the need for an additional post and therefore recommends against the proposed establishment of a Copy Preparer/Proofreader/Production Officer (French) (P-3).**

Language and Desktop Publishing Assistant

III.11 In terms of justification for the proposed post of Language Desktop Publishing Assistant (General Service (Other level)), it is indicated that the number of pages processed by the Publishing Division increased from 32,100 in 2016 to 98,100 in 2023 and to 117,000 in 2024. **Considering that the Publishing Division already has a complement of 13 posts and positions, including 2 positions established recently (Editorial Assistant (English) (General Service (Other level)), established in 2024, and Publishing Assistant (pre-press) (General Service (Other level)), established in 2025), the Advisory Committee is not convinced of the need for an additional post and therefore recommends against the proposed establishment of a Language Desktop Publishing Assistant (General Service (Other level)).**

Digital Communication Assistant

III.12 The post is proposed to support the implementation of the Department's digital communications efforts, including the management and maintenance of the Court's digital properties, such as the Court's website, social media channels and other online products. In terms of the workload indicator for the proposed post of Digital Communication Assistant (General Service (Other level)), it is indicated that the number of press releases issued annually grew from 38 in 2020 to 86 in 2024 and that the number of documents uploaded to the Court's website increased from 1,491 in 2020 to 2,117 in 2024. Upon enquiry, the Advisory Committee was informed that the Information Department was staffed with four posts (P-5, P-3, P-2 and General Service (Other level)). **Considering the proposed establishment of a temporary post of Digital Communications Officer (P-3) and the expected implementation of a strategic framework for the Court's digital communications activities across all platforms, the Committee is of the view that the work of the Information Department should be reconfigured to support areas with increased workloads. Therefore, the Committee recommends against the proposed establishment of a Digital Communication Assistant (General Service (Other level)) at this stage.**

Associate Data Protection and Privacy Officer

III.13 With regard to the justification for the proposed post of Associate Data Protection and Privacy Officer (P-2), it is indicated that the Court faces risks of data security breaches and possible loss of trust from both internal and external stakeholders in how it manages confidential information. The proposed post would permit the design and implementation of a comprehensive data protection and privacy programme for the Court to strengthen compliance with data protection and privacy standards and best practices adopted in the United Nations system. **The Advisory Committee consider that the design and implementation of a data protection and privacy programme for the Court constitute a one-time temporary project that can benefit from the existing work in the United Nations system on data protection policies. Therefore, the Committee recommends that the Associate Data Protection and Privacy Officer (P-2) be established as a temporary post for two years.**

Human Resources Assistant

III.14 As a justification for the establishment of a Human Resources Assistant (General Service (Other level)), it is indicated that the workload of the Registry's Administrative and Personnel Division, in particular the human resources-related tasks, has expanded significantly owing to the Court's growing activity. The volume of personnel actions increased by 330 per cent between 2011 and 2024. **Considering the progress made over the years in automating tasks related to personnel management and the possibility of outsourcing to other United Nations entities**

personnel-related tasks, the Advisory Committee is not convinced of the need to increase the human resources of the Administrative and Personnel Division. Therefore, the Committee recommends against the proposed establishment of a Human Resources Assistant (General Service (Other level)).

Vacant posts and vacancy rates

Table III.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	62	–	1.3	–	67	67	64	5.7	5.2	5.9	75	5.7
General Service and related	56	3.2	1.0	–	58	58	55	5.0	2.8	5.2	65	5.0

III.15 The Advisory Committee was informed that, as at 30 June 2025, six posts were vacant (1 P-3, 2 P-2 and 3 Local level). The Committee was also informed that applying the proposed vacancy rates for 2026 under posts for the Court resulted in an amount of \$18.5 million. There would be no changes in requirements if the actual vacancy rates were applied. The Committee further discusses vacant posts and vacancy rates in chapter I above.

III.16 Subject to its recommendations in paragraphs III.10 to III.14 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

III.17 The proposed non-post resources for 2026 amount to \$18,306,000, reflecting an increase of \$643,700, or 3.6 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 7), table 7.9).

General temporary assistance positions

III.18 The proposed resources under other staff costs amount to \$3,449,800, representing the same amount as the 2025 appropriation, and would provide, in particular, for the continuation of nine general temporary assistance positions (1 P-4, 3 P-3, 1 P-2 and 4 General Service (Other level)). The Advisory Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

III.19 Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines, which contributed to underexpenditure under non-post resources (see also General Assembly resolution 79/257, para. 9). Allotments for non-post resources in the Court represented 100 per cent of the 2024 appropriation for non-post resources.

III.20 The proposed increase of \$643,700 reflects changes under the following objects of expenditure:

(a) Contractual services: a net increase of \$329,700, which reflects mainly: (i) \$301,700, for data-processing services attributed to new business initiatives to reduce security vulnerabilities and increase efficiency, (ii) a non-recurrent provision of \$51,500 for the printing of materials to mark the eightieth anniversary of the Court; (iii) \$99,800 under new mandates relating to a non-recurrent provision to the pleading series related to the case concerning Obligation of States in respect of Climate Change; (iv) and an increase of \$3,800 to cover the laundering of uniforms. These increases would be offset in part by (i) a decrease of \$127,100, comprising the removal of non-recurrent resources of \$117,200 approved in 2025 to support the Court's work in the advisory proceedings relating to three cases; and (ii) a decrease of \$9,900 owing to the reduced number of videos to be produced in 2026;

(b) Furniture and equipment: an increase of \$118,100 is attributable to (i) non-recurrent provisions for the renewal of obsolete audiovisual equipment in the Great Hall of Justice and the press room (\$152,500) and the one-time purchase of one coating/laminating machine (\$13,500); and (ii) the acquisition of miscellaneous information technology licences for both the email security platform and the endpoint security platform to reinforce the cybersecurity measures (\$37,300). These increases would be offset in part by a decrease of \$85,200 resulting from the postponement of replacing transportation equipment;

(c) General operating expenses: an increase of \$101,900 is attributable to (i) the increased rent of the Peace Palace in accordance with the agreement concluded between the United Nations and the Carnegie Foundation (\$137,700); and (ii) miscellaneous services attributed to non-recurrent provisions for the preparation of memorabilia items for the celebration of the eightieth anniversary of the Court (\$18,500). These increases would be offset in part by the removal of non-recurrent resources of \$54,300 approved in 2025 for the advisory proceedings;

(d) Supplies and materials: an increase of \$47,300 is due to the non-recurrent provision of \$51,500 for the purchase of displays, text panels and presentation stands for the travelling photographic exhibition on the history of the Court, organized to mark its eightieth anniversary, offset in part by the removal of non-recurrent resources of \$4,200 approved in 2025 to support the Court's work on advisory proceedings;

(e) Non-staff compensation: an increase of \$41,000 is attributable to the increase in pension of the former judges and widowed spouses (\$80,000), offset in part by a reduction in travel to court sessions and travel to the home country, which corresponds to the number of non-resident judges and resident judges and their dependents entitled to such travel in 2026 (\$39,000);

(f) Hospitality: an increase of \$31,900, which represents a one-time provision for the celebration of the eightieth anniversary of the Court;

(g) Travel of staff: an increase of \$19,900 is due to: (i) the revised travel plans by the President of the Court to New York for consultations on subjects of interest for the Court (\$7,400); (ii) \$6,800 for the revised travel plans by the Registrar and the Special Assistants to the President and the Registrar; and (iii) \$5,700 for non-recurrent travel to Geneva and New York by one staff member of the Information Department, to set up the photographic exhibition on the history of the Court in connection with the celebration of its eightieth anniversary;

(h) The above-mentioned increases would be offset in part by reductions under experts (\$30,200) and grants and contributions (\$15,200).

Celebration of the eightieth anniversary of the Court

III.21 Upon enquiry, the Advisory Committee was provided with a table on the proposed expenses for the celebration of the eightieth anniversary of the Court, in 2026, and the related traveling exhibition (see table III.3).

Table III.3

Breakdown of expenses for the celebration of the eightieth anniversary of the Court

(United States dollars)

Other staff costs	
General temporary assistance	32 000
Subtotal	32 000
Hospitality	
Reception after the solemn sitting in The Hague and in New York	31 900
Subtotal	31 900
Travel of staff	
Exhibition set-up in New York and Geneva	5 700
Subtotal	5 700
General operating expenses	
Memorabilia related to the anniversary	18 500
Rental of audiovisual equipment (Great Hall of Justice/press room, including operating equipment for solemn sitting)	5 600
Shipment	3 500
Subtotal	27 600
Contractual services	
3 ad hoc publications	51 500
Musicians for concert/intermezzo's solemn sitting	4 500
Photographs and videos	10 800
Subtotal	62 300
Supplies and materials	
Supplies and materials for the photographic exhibition in New York and Geneva	51 500
Subtotal	51 500
Total	211 000

III.22 In the context of its report on the proposed programme budget for 2021, the Advisory Committee was informed that, in 2021, the Court had held a celebration for its seventy-fifth anniversary at a total cost of \$84,000 (see also [A/75/6 \(Sect. 7\)](#), paras. 7.26–7.27). The Committee notes that the proposed expenses of \$211,000 for the celebration of the eightieth anniversary represents an increase of \$127,000, or 151 per cent, compared with the celebration held five years prior. **The Advisory Committee trusts that, in the context of the current resource constraints, the Court will make judicious use of resources in celebrating its eightieth anniversary.**

Hospitality

III.23 The proposed resources for hospitality amount to \$42,100, representing an increase of \$31,900 compared with the appropriation for 2025, due to the reception for the solemn sittings in The Hague and New York. The Committee notes that requirements for the reception in The Hague and New York for the seventy-fifth anniversary of the Court amounted to \$16,500 and that, of an appropriation of \$9,700 for hospitality in 2024, \$8,900 was expended. **The Advisory Committee trusts that further efficiencies can be found on the use of hospitality resources and therefore recommends a reduction of 10 per cent (\$4,200) to the proposed resources for hospitality.**

Supplies and materials

III.24 The proposed resources for supplies and materials amount to \$318,400, reflecting a net increase of \$47,300, due to the proposed resources of \$51,100 for the photographic exhibitions in New York and Geneva. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$265,400 against an appropriation of \$331,000 for 2024, \$216,700 against an appropriation of \$316,700 for 2023 and \$246,600 against an appropriation of \$261,300 for 2022. **Taking into consideration the pattern of expenditure, the Committee recommends a 15 per cent reduction (\$7,700) to the proposed resources under supplies and materials for the exhibitions.**

Travel of staff

III.25 The proposed resources for travel of staff amount to \$93,000, reflecting an increase of \$19,900 compared with the appropriation for 2025. The proposed resources include \$39,400 for the travel of the members of the Court and \$53,300 for the travel of the staff of the Registry. The proposed resources would provide, in particular, for two annual visits of Court delegations, including the President of the Court, the Registrar and their special assistants to New York to address the General Assembly and the Security Council, address subjects of the interest of the Court and consult on the Court's budget. Upon enquiry, the Advisory Committee was informed that the two annual visits of the delegation to New York represented an opportunity to have direct contact with Secretariat officials and strengthen cooperation with the Secretariat departments. The Committee was also informed that Special Assistants prepared the visits, participated in meetings with high-ranking United Nations officials, established a summary record of the discussions and maintained liaison with the Office of Legal Affairs. **In view of the need to maximize the use of virtual meetings and online platforms and reduce the costs associated with in-person travel, the Advisory Committee recommends a reduction of 15 per cent (\$8,000) to the proposed resources for travel of staff of the Registry.**

Furniture and equipment

III.26 The proposed resources for furniture and equipment amount to \$425,400, which reflects an increase of \$118,100 compared with the appropriation for 2025. The Advisory Committee was informed, upon enquiry regarding laptops holdings, that the Court had 170 laptops as at 31 December 2024 and planned to acquire 53 new laptops in 2025 and 55 in 2026 while discarding 40 laptops in 2025 and another 40 in 2026, on the basis of a useful life of four years. **The Advisory Committee encourages the Court to adopt a laptop replacement plan cycle that takes into consideration the useful life as determined by OICT and to extend the operational useful life of its laptops, as appropriate. In this context, the Committee recommends a reduction of 10 per cent (or \$42,500) to the proposed resources for furniture and**

equipment. The Committee makes further comments on asset replacement in chapter I above.

III.27 Subject to its recommendations in paragraphs III.23 to III.26 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General on the non-post resources.

Other matters

Use of technology for language services

III.28 The Advisory Committee recalls that, in the context of the proposed programme budget for 2025, it was informed, upon enquiry, that the Department had made every effort to become more efficient, in particular through the acquisition of a computer-assisted translation tool, LogiTerm, in 2022. This translation memory software is deployed across the Department and has been made available to external translators. However, such tools have limitations, in particular when it comes to level of nuance and accuracy required in judicial translation, and their output requires careful checking by a robust team of revisers (A/79/7, para. III.6). The Committee notes that the proposed post of Computational Linguist (P-3) would oversee the implementation and maintenance of the translation technology tools (the LogiTerm translation memory software in 2023 and neural machine translation software requested for 2026).

III.29 With respect to the productivity of translators and how it compares to standards of translators and interpreters in the Department for General Assembly and Conference Management, the Committee was informed, upon enquiry, that the nature of work for translators at the Court differed from that at the Department, leading to varying productivity and assignment expectations.

III.30 The Advisory Committee acknowledges the ongoing efforts to use technology on language services, including the proposed establishment of the post of Computational Linguist (P-3), and trusts that efficiencies gained from increased productivity and a more cost-effective business model for translation will be reflected in future budget submissions. While recognizing the independent status of the Court, the Committee urges the Court/Registrar to engage closely with the Department for General Assembly and Conference Management, given its experience at scale on the range of documentation publication, interpretation and translation matters, to further drive efficiencies in these areas, and to report on such efficiencies in future budget submissions.

Publications

III.31 Upon enquiry, the Advisory Committee was informed that the Publishing Division of the Court handled two types of materials: internal judicial and administrative documents and publications. In terms of internal documents, the Committee was also informed that, over the past 10 years, the number of printed copies had been significantly decreased, from an average of 2,000,000 during the biennium 2014–2015 to 1,300,000 in 2024. As for publications, the Committee was informed that the statutory requirements included the following elements:

(a) Pursuant to article 26 (1) a) of the Rules of Court, the Registrar shall “be responsible for the printing and publication of the Court’s judgments, advisory opinions and orders, the pleadings and statements, and minutes of public sittings in cases, and of such other documents as the Court may direct to be published”;

(b) Article 21 of the Instructions for the Registry provides that: “In addition to the series of judgments, advisory opinions and orders printed in accordance with Article 26, paragraph 1, of the Rules, the Registrar will arrange for the printing, in a

special series, of the minutes of public sittings referred to in Article 71, paragraph 6, of the Rules and of all other relevant documents relating to cases submitted to the Court, unless the Court shall decide that such documents shall not be published. The Registrar is also responsible for the publication of the Yearbooks and of any other volumes which the Court may decide to have published”;

(c) Pursuant to article 71 (6) of the Rules of Court on the verbatim records of the Court’s hearings, “[t]he minutes of public hearings shall be printed and published by the Court”.

III.32 The Advisory Committee was also informed that, in recent years, the Court had undertaken some digitalization and cost-saving initiatives, including the following:

(a) Print-on-demand programme: since the last quarter of 2020, the Publishing Division of the Registry has been preparing some softcover publications for in-house printing on demand to achieve cost savings;

(b) Digital distribution: as from 2024, the published versions of applications instituting proceedings, special agreements and requests for advisory opinions are printed on demand exclusively for internal use;

(c) Digitization project: in 2024, the Publishing Division initiated a comprehensive digitization project for all Court titles since 1946.

III.33 The Advisory Committee encourages the Court to further pursue its effort in terms of rationalizing and optimizing its publication policy, including considering revisiting internal rules, when warranted, by changes in working practices, as well as increasing digitalization and on-demand printing, with a view to reducing the volume of publications and the costs associated with the printing and publishing of documents and other materials.

Human resources-related matters

III.34 The Advisory Committee was informed, upon enquiry, that the 67 posts of the Court in the Professional and higher categories were not subject to the system of desirable ranges. The Court is guided by its Statute, the Rules of the Court and the Instructions for the Registry and adopts its own staff regulations. However, the Court is aware of the need to ensure geographical diversity among its staff and has adopted a series of practical measures in this respect. The Committee was also informed that the 118 staff members encumbering posts at the Court as at 31 March 2025 were nationals of 39 Member States: 10 were nationals of African States, 8 were nationals of Asia-Pacific States, 7 were nationals of Latin and Caribbean States, 9 were nationals of Eastern European States, 79 were nationals of Western European and other States and 5 were nationals of the United States of America.

III.35 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 119 staff members of the Court, 74 were women and 45 were men. The Committee was also informed that three staff members would retire in the coming two years and nine in the coming five years.

III.36 The Advisory Committee continues to note the predominance of one regional group among the staff members of the Court and strongly encourages the Court to strengthen its efforts to achieve a more equitable geographical representation of Member States, and considers that the vacancies, including those due to retirements, provide a concrete opportunity to this effect. The Committee trusts that updated information on these efforts will be included in the next budget submission (see also [A/79/7](#), para. III.26, [A/78/7](#), para. III.21, [A/77/7](#), para. III.16, and [A/76/7](#) and [A/76/7/Corr.1](#), paras. 53–58). The Advisory Committee comments further on human resources matters in chapter I above.

Section 8

Legal affairs

Regular budget	
Appropriation for 2024	\$69,127,800
Allotment for 2024	\$61,294,000
Expenditure for 2024	\$59,191,500
Appropriation for 2025	\$70,082,500
Expenditure as at 30 June 2025	\$23,696,900
Proposal for 2026	\$69,627,200
Other assessed^a	
Appropriation for 2024	\$4,922,600
Expenditure for 2024	\$4,446,200
Estimate for 2025	\$5,062,300
Expenditure as at 30 June 2025	\$4,194,400
Proposal for 2026 ^b	\$5,279,100
Extrabudgetary resources	
Available for 2024	\$30,108,700
Expenditure for 2024	\$23,102,900
Estimate for 2025	\$25,777,000
Expenditure as at 30 June 2025	\$9,154,600
Projected for 2026	\$21,963,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

I. Introduction

III.37 The regular budget resources proposed for section 8 for 2026 amount to \$69,627,200 before recosting, which reflects a reduction of \$445,300 or 0.6 per cent, compared with the appropriation for 2025. These resources include requirements for the Office of Legal Affairs (\$32,909,500), the Independent Investigative Mechanism for Myanmar (\$15,834,600) and the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 (\$20,883,100) ([A/80/6 \(Sect. 8\)](#), annex III). Information on the evolution of overall financial resources by object of expenditure and funding sources for section 8 is shown in table III.13.

Table III.4
Staffing resources

	Number	Details
Regular budget^a		
Approved for 2025	271	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 40 P-4, 73 P-3, 40 P-2/1, 13 GS (PL), 60 GS (OL)
Establishment	1	Associate Field Security Coordination Officer (P-2), Independent Investigative Mechanism for Myanmar
Establishment	4	2 P-4, 1 P-3, 1 GS (OL), Independent Investigative Mechanism for Myanmar
Abolishment	(6)	2 P-3, 2 P-2/1, 2 GS (OL), Office of Legal Affairs
Conversion	2	1 P-3, 1 GS (OL), Office of Legal Affairs
Reclassification		1 Security Coordination Officer in the Operational Support Section from P-3 to P-4 and placed in the Office of the Head of the Mechanism, and 1 Reviser (P-4) to Field Interpreter (P-3) in the Operational Support Section, Independent Investigative Mechanism for Myanmar
Reassignment		1 Legal Officer (P-3) in the Office of the Head of the Mechanism reassigned as a Data Scientist (P-3) and placed in the Information Systems Management Section, Independent Investigative Mechanism for Myanmar
Proposed for 2026	272	1 USG, 3 ASG, 4 D-2, 9 D-1, 28 P-5, 42 P-4, 73 P-3, 39 P-2/1, 13 GS (PL), 60 GS (OL)
Other assessed		
Authorized for 2025	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1, 2 GS (OL)
Proposed for 2026	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1, 2 GS (OL)
Extrabudgetary		
Estimated for 2025	67	2 D-1, 3 P-5, 17 P-4, 22 P-3, 13 P-2/1, 8 GS (OL), 2 LL
Abolishment	(1)	1 P-4 in the Office of Legal Affairs
Projected for 2026	66	2 D-1, 3 P-5, 16 P-4, 22 P-3, 13 P-2/1, 8 GS (OL), 2 LL

^a Includes general temporary assistance positions in the case of the Independent Investigative Mechanism for Myanmar.

General observations

UN80 Initiative

III.38 Upon enquiry, the Advisory Committee was informed that, as of June 2025, the entities included in section 8 were making every effort to identify efficiencies and possible structural changes under the UN80 Initiative and that final proposals would be reflected in the report on revised estimates.

Office of Legal Affairs support to other entities of the United Nations system

III.39 The Advisory Committee recalls that services provided by the Office to non-Secretariat entities are financed from multiple sources, such as cost recovery based on workload statistics, financing of general temporary assistance positions through inter-office billing and indirect support costs. The Committee recalls its recommendation for additional details on the criteria for determination of the modality of financing, as well as workload indicators used to determine amounts for the reimbursement for services provided by the Office, to be included in the next budget submission ([A/79/7](#), para. III.51). **The Advisory Committee trusts that, in the context of the UN80 Initiative, the Office of Legal Affairs will review the methodologies used to recover costs of services provided to entities of the United Nations system and the workload indicators used to determine amounts for the reimbursement for services.**

Location of the investigative mechanisms

III.40 Upon enquiry, the Advisory Committee was informed that the Independent Investigative Mechanism for Myanmar had been based in Geneva since the start of its operations. Early efforts to locate the Mechanism in Asia and establish a regional field office closer to witnesses and crime scenes were unsuccessful because Member States were not receptive to hosting the Mechanism, and there are no indications that this situation has changed. While the Mechanism is open to opportunities to be located closer to Myanmar or to a more cost-effective location, any new site must meet specific conditions, including the ability to conduct witness interviews and a legal framework that would allow for the secure storage and access to evidence, the capacity to carry out its mandate with high confidentiality and the security of personnel, premises and assets.

III.41 With regard to the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011, which is also based in Geneva, the Advisory Committee was informed that, following the events of December 2024 and as part of its discussion with the interim authorities in the Syrian Arab Republic, the Mechanism had formally requested authorization to open an office in Damascus to enhance the efficiency and effectiveness of its operations in the country. Depending on the final agreed framework, the Mechanism anticipates placing staff in the Syrian Arab Republic.

III.42 The Advisory Committee trusts that the cost-effectiveness and operational benefits of the location of the investigative mechanisms will be assessed holistically in the context of the UN80 Initiative.

Cooperation with other entities

III.43 Upon enquiry, the Advisory Committee was informed that the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 cooperated with the following entities:

(a) Independent Investigative Mechanism for Myanmar: There is ongoing peer-to-peer dialogue and exchange between counterparts in each institution across all areas of operations, including joint procurement activities, mainly in the field of ICT and joint training sessions for investigative teams;

(b) OHCHR: the Mechanism coordinates primarily with the Syrian office, including the sharing of relevant information, methodologies and strategies, to the extent compatible with confidentiality requirements;

(c) Independent International Commission of Inquiry on the Syrian Arab Republic: the Mechanism works closely with the Commission because the Mechanism's mandate explicitly calls for cooperation, which is governed by a memorandum of understanding outlining the framework for collaboration.

III.44 With regard to Myanmar, the Advisory Committee was informed, upon enquiry, that, apart from the investigative mechanism, two United Nations entities were focusing on the situation in the country, namely, the Office of the Special Envoy of the Secretary-General on Myanmar and the Special Rapporteur on the situation of human rights in Myanmar.

III.45 The Advisory Committee trusts that enhanced cooperation between the investigative mechanisms and other United Nations entities engaged with Myanmar and the Syrian Arab Republic will be pursued in the context of the

UN80 Initiative. In this regard, the Committee considers that a comprehensive assessment of their roles could be undertaken to avoid duplication and ensure the optimal use of resources, with related proposals to be reflected in future budget submissions.

II. Office of Legal Affairs

III.46 The regular budget resources proposed for the Office for 2026 amount to \$32,909,500 before recosting, which represents a reduction of \$1,084,900, or 3.2 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 8\)](#), table 8.I.28). The reduction results from a net decrease in technical adjustments (\$998,100), an increase related to new and expanded mandates (\$26,400) and reduced requirements under other changes (\$113,200), as explained in paragraphs 8.I.105 to 8.I.107 of the proposed programme budget for 2026. Upon enquiry, the Advisory Committee was informed that expenditure for the Office in 2024 amounted to \$30,842,200, compared with an allotment of \$31,931,700 and an appropriation of \$35,370,900. As at 30 June 2025, expenditure amounted to \$15,199,400, compared with an appropriation of \$33,994,400. Information on the evolution of overall financial resources by object of expenditure and funding sources for the Office is shown in table III.14.

Table III.5
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	154	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 24 P-4, 28 P-3, 16 P-2/1, 12 GS (PL), 42 GS (OL)
Abolishment	(6)	1 P-3, 1 P-2 and 1 GS (OL) from subprogramme 4, and 1 P-3, 1 P-2 and 1 GS (OL) from subprogramme 5
Conversion	2	1 P-3 and 1 GS (OL) in subprogramme 3
Proposed for 2026	150	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 24 P-4, 27 P-3, 14 P-2/1, 12 GS (PL), 41 GS (OL)
Other assessed		
Approved for 2025	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1, 2 GS (OL)
Projected for 2026	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1, 2 GS (OL)
Extrabudgetary		
Estimated for 2025	33	2 D-1, 2 P-5, 8 P-4, 10 P-3, 2 P-2/1, 7 GS (OL), 2 LL
Abolishment	(1)	1 P-4
Projected for 2026	32	2 D-1, 2 P-5, 7 P-4, 10 P-3, 2 P-2/1, 7 GS (OL), 2 LL

Comments and recommendations on posts

III.47 The proposed regular budget resources for posts amount to 26,951,400 before recosting, representing a decrease of \$490,300, or 1.8 per cent, compared with the appropriation for 2025, and would provide for the continuation of 150 posts, representing a net reduction of 4 posts. The proposed changes comprise the following:

- (a) Abolishment of six temporary posts, including three (P-3, P-2 and General Service (Other level)) that were approved pursuant to General Assembly resolution [75/239](#) on oceans and the law of the sea, to support the fifth year of the third cycle of the regular process for the period 2021–2025, and three (P-3, P-2 and General Service (Other level)) that were approved by the Assembly, in its resolution [76/229](#), to support the reform of investor-State dispute settlement being conducted by

the United Nations Commission on International Trade Law working group III for the period 2022–2025 (ibid., para. 8.I.105 (a) and (b));

(b) Conversion of two general temporary assistance positions (Legal Officer (P-3) and Video Producer Assistant (General Service (Other level))) to posts under subprogramme 3. These positions were established in the biennium 2016–2017 pursuant to the request contained in General Assembly resolution 69/117 to support the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (ibid., annex II).

III.48 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes, except proposed abolishments, should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed conversion of two general temporary assistance positions (Legal Officer (P-3) and Video Producer Assistant (General Service (Other level))) to posts at this stage. The Advisory Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table III.6
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	99	2.9	12.0	16.1	100	100	84	11.1	14.3	15.6	97	11.1
General Service and related	54	5.9	13.3	10.2	54	54	48	11.6	10.0	11.8	53	11.6

III.49 The Advisory Committee was informed that, as at 30 June 2025, there were 22 vacant posts (2 D-1, 2 P-5, 2 P-4, 5 P-3, 5 P-2 and 6 General Service (Other level)). Recruitment for those posts was suspended owing to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office amounted to \$26.10 million. In applying the actual vacancy rates, the post requirements would amount to \$25.0 million, representing a difference of \$1.0 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

III.50 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph III.48 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

III.51 The proposed non-post resources for 2026 amount to \$5,958,100, which represents a reduction of \$594,600, or 9.1 per cent, compared with the appropriation for 2025 (ibid., table 8.I.33). The proposed changes would reflect technical adjustments, with a reduction of \$211,600, offset by additional requirements for new

and expanded mandates, in the amount of \$26,400, and other changes amounting to a reduction of \$409,400.

III.52 Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines that contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9). Allotments for non-post resources in the Office represented 93.7 per cent of the 2024 appropriation for non-post resources. **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the budget classes below.**

Consultants

III.53 The proposed resources for consultants amount to \$427,800, representing a decrease of \$152,600 compared with the appropriation for 2025, owing to the removal of non-recurrent provisions related to resolution General Assembly [75/239](#) and lower-than-expected requests for national technical assistance under the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction, offset in part by increased requirements pursuant to Assembly resolution [79/145](#). Information provided to the Advisory Committee indicates that the requirements include the amount of \$10,500 for a consultant to draft a study for the Repertory of Practice of United Nations Organs on one or several Articles of the Charter of the United Nations and an amount of \$33,600 for a consultant for a media campaign. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities. The Committee also considers that the Office of Legal Affairs should draw on the internal expertise of the Department of Global Communications to support the development of media campaigns. The Committee therefore recommends a reduction of 10 per cent (\$42,800) to the proposed resources for consultants.**

Contractual services

III.54 The proposed resources for contractual services amount to \$1,302,500, representing a decrease of \$54,900 compared with the appropriation for 2025. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class, with expenditure totalling \$837,900 against an appropriation of \$891,000 for 2022, \$883,500 against an appropriation of \$947,700 for 2023 and \$1,087,900 against an appropriation of \$1,465,800 (and an allotment of \$1,440,200) for 2024. **In view of the trend of underexpenditure in recent years, the Advisory Committee recommends a reduction of 10 per cent (\$130,300) to the proposed resources for contractual services.**

III.55 **Subject to its recommendations in paragraphs III.53 and III.54 above, and without prejudice to its recommendation in the report on revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General on non-post resources.**

Other matters

Cost recovery

III.56 Upon enquiry, the Advisory Committee was provided with a table on cost-recovery revenue, expenses and surplus/deficit (see table III.7).

Table III.7
Cost-recovery revenue, expenses and surplus/deficit, 2023–2024

(Thousands of United States dollars)

Budget section	2023 ^a			2024		
	Revenue	Expenses	Surplus/deficit	Revenue	Expenses	Surplus/deficit
8. Legal affairs	2 888.6	3 086.3	(197.7)	4 285.9	3 242.2	1 043.7

^a The 2023 figures reflect slight changes, compared with [A/79/83](#), owing to the posting of transactions after the reporting period.

III.57 Upon enquiry, the Advisory Committee was informed that the Office of Legal Affairs used indirect cost recovery because it was the most efficient way to account for recovery processes. It relies on the Office of the Controller to capture Office of Legal Affairs input and arrange cost-recovery payments from a central source. If the Office of Legal Affairs were to attempt direct cost recovery, it would require staffing and would duplicate the efforts of the Finance Section.

Human resources-related matters

III.58 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 81 incumbents of geographical posts in the Professional and higher categories with geographical status, 21 were from overrepresented Member States, 40 were from Member States within range and 20 were from underrepresented Member States. Furthermore, of the 41 appointments made within the Office since 2022, in the context of the senior managers' compacts with the Secretary-General, 9 (or 22 per cent) had been from overrepresented Member States, while 11 (or 27 per cent) had been from underrepresented Member States, with the remaining 21 (or 51 per cent) from Member States within range.

III.59 The 118 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 53 Member States: 7 were nationals of African States, 24 nationals of Asia-Pacific States, 12 nationals of Eastern European States, 15 nationals of Latin American and Caribbean States, 44 nationals of Western European and other States and 16 nationals of the United States of America.

III.60 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 136 staff encumbering regular budget-funded posts and positions, 81 (or 59.5 per cent) were women and 55 (or 40.5 per cent) were men. The Committee was also informed that 6 staff members would retire in the coming two years and 16 in the coming five years.

III.61 The Advisory Committee notes that 27 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. III.46, [A/78/7](#), para. III.40, [A/77/7](#), para. III.32, and [A/76/7](#) and [A/76/7/Corr.1](#), paras. 53–58). The Advisory Committee further discusses matters related to human resources in chapter I above.

Guide on partnerships

III.62 In the context of its previous report, the Advisory Committee had been informed that, in November 2022, the Office had completed a guide on legal issues that frequently arose from the Secretariat's engagement in partnership activities, with a focus on the acceptance of voluntary contributions, both in kind and financial, from various partners. Upon enquiry, the Committee was informed that the scope of the guide, while initially intended solely as legal guidance for internal use, was being expanded, following consultations with the Office of the Controller, to incorporate operational and financial considerations, with input from other relevant offices, including the Executive Office of the Secretary-General and the Ethics Office. **The Advisory Committee looks forward to receiving additional information on this matter in the next budget submission (see also A/79/7, para. III.52, and A/78/7, para. III.47).**

Outside counsel

III.63 Upon enquiry, the Advisory Committee was informed that the Secretariat had continued to engage outside counsel to support complex legal work. For example, expert outside counsel services were acquired, at a total cost of approximately \$4.6 million during the period 2022–2025, to assist Office in complex, high-value and substantial international commercial arbitrations against the Secretariat. The Office was also assisted by outside experts in leasing arrangements in New York, in connection with the extensive and complex negotiation of the \$363 million DC-2 building lease between the Secretariat and United Nations Development Corp., at a total cost of \$736,282. In addition, the Office engaged outside counsel for the development of a revised draft model freight-forwarding contract (\$26,000) and for updates to dispute settlement provisions for inclusion in the general conditions of the Organization's contracts, to limit legal liability and safeguard the legal interests of the United Nations (\$31,300). **The Advisory Committee trusts that additional information on the scope, modality and costs of the use of outside counsel will be provided in the next budget submissions (see also A/79/7, para. III.53).**

III. Independent Investigative Mechanism for Myanmar

III.64 The regular budget resources proposed for the Independent Investigative Mechanism for Myanmar for 2026 amount to \$15,834,600 before recosting, which represents an increase under other changes of \$180,800, or 1.2 per cent, compared with the appropriation for 2025, related mainly to the proposed establishment of one Associate Field Security Coordination Officer (P-2) (A/80/6 (Sect. 8), table 8.II.3). Upon enquiry, the Advisory Committee was informed that expenditure for the Mechanism in 2024 amounted to \$13,219,500, compared with an allotment of \$13,263,600 and an appropriation of \$14,413,100. As at 30 June 2025, expenditure amounted to \$5,848,300, compared with an appropriation of \$15,653,800. Information on the evolution of overall financial resources by object of expenditure for the Mechanism is contained in table III.15.

Table III.8
Staffing resources
 (General temporary assistance positions)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	57	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 14 P-2/1, 9 GS (OL)
Establishment	1	1 Associate Field Security Coordination Officer (P-2)
Proposed for 2026	58	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 15 P-2/1, 9 GS (OL)
Extrabudgetary resources		
Estimated for 2025	14	3 P-4, 5 P-3, 6 P-2/1
Projected for 2026	14	3 P-4, 5 P-3, 6 P-2/1

Comments and recommendations on staffing resources

III.65 The proposed resources for general temporary assistance positions under other staff costs for 2026 amount to \$11,954,200 before recosting, reflecting an increase of \$168,400, or 1.4 per cent, compared with the appropriation for 2025. The resources would provide for 58 positions (49 in the Professional and higher categories and 9 General Service (Other level)), representing an increase of 1 position (*ibid.*, tables 8.II.4 and 8.II.5).

III.66 The increase in proposed resources reflects the proposed establishment of one position of Associate Field Security Coordination Officer (P-2) in Geneva. It would address the significant rise in security threats and risks to the Mechanism's personnel, premises and assets resulting primarily from: (a) the continued increase in serious international crimes in Myanmar and the accompanying increase in the Mechanism's investigative activities in high-risk areas and engagements with high-risk witnesses; (b) increased workload linked to the Mechanism's annual civil society dialogue, which required more than 200 personal risk assessments in 2023 and 2024; and (c) growing prospects for justice and accountability, requiring more robust and proactive security measures in response to new vulnerabilities for the Mechanism (*ibid.*, annex II).

III.67 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of one position of Associate Field Security Coordination Officer (P-2) at this stage. The Advisory Committee will revert on this matter in its report on the revised estimates.

Vacant positions and vacancy rates

Table III.9

Number of positions and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved positions	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed positions	Approved positions	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed positions	Budgeted vacancy rate (percentage)
Professional and higher	48	12.5	12.1	20.3	48	48	42	12.5	13.9	12.5	49	11.1
General Service and related	9	11.0	20.0	11.1	9	9	9	11.0	1.1	–	9	9.1

III.68 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were six vacant positions (1 P-5, 3 P-3 and 2 P-2). The Committee was also informed that recruitment for all the vacant positions had been suspended owing to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was further informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under other staff costs for continuing general temporary assistance positions for the Mechanism amounted to \$11.8 million, reflecting no change compared with the amount resulting from the application of the actual vacancy rate. The Committee discusses vacant positions and vacancy rates in chapter I above.

III.69 The Advisory Committee was also informed, upon enquiry, that the incumbents of two positions (P-4 and P-3) were in receipt of a special post allowance as at 27 June 2025.

III.70 Subject to its recommendations and observations in paragraph 9 in chapter I and paragraph III.67 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for staffing resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-staffing resources

III.71 The proposed non-staffing resources (objects of expenditure other than other staff costs) amount to \$3,880,400 for 2026, which represents an increase of \$12,400, or 0.3 per cent, compared with the appropriation for 2025. Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines that contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9). Allotments for non-post resources represented 84.4 per cent of the 2024 appropriation for non-post resources. **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the budget classes below.**

Travel of staff

III.72 The proposed resources for travel of staff amount to \$479,800, reflecting no change compared with the appropriation for 2025. Upon enquiry, the Advisory Committee was informed that the proposed resources related to non-investigative

travel, including training, internal conferences and workshops and engagement with interlocutors, amounting to \$127,200 for 2026, or 26.5 per cent of the total allotment for the travel of staff. **The Advisory Committee recalls its recommendation for the Independent Investigative Mechanism for Myanmar to make full use of virtual communication tools for non-investigation-related travel with a view to achieving efficiencies in travel expenditure. The Committee therefore recommends a reduction of 15 per cent (\$72,000) to the proposed resources for travel of staff.**

III.73 Subject to its recommendations in paragraph III.72 above, and without prejudice to its recommendations in the report on revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends approval of the proposal of the Secretary-General regarding non-staffing resources.

Other matters

Extrabudgetary resources

III.74 Extrabudgetary resources are estimated at \$3,946,200 for 2026, representing a decrease of \$50,700, or 1.3 per cent, compared with the 2025 estimate. The resources would complement regular budget resources and would be used mainly to provide for 14 general temporary assistance positions (3 P-4, 5 P-3 and 6 P-2) to perform the functions of investigating sexual and gender-based crimes and crimes against and affecting children; financial and open-source investigations; information management; and programme management and administration. In addition, non-post resources would be used to cover the costs for information technology services, travel of staff, consultants, general operating expenses and specialized training required to implement the mandate (*ibid.*, para. 8.II.29 and table 8.II.6 (2)).

Human resources-related matters

III.75 Upon enquiry, the Advisory Committee was informed that the 55 staff encumbering Professional and above posts and positions across all funding sources as at 30 June 2025 were nationals of 25 Member States. A total of 5 were nationals of African States, 23 were nationals of Asia-Pacific States, 4 were nationals of Eastern European States, 17 were nationals of Western European and other States and 6 were nationals of the United States of America.

III.76 The Advisory Committee was also informed that, as at 30 June 2025, of the 65 staff on encumbered positions, 38 (or 58.5 per cent) were women and 27 (41.5 per cent) were men. Information provided to the Committee, upon request, indicated that one staff member of the Mechanism would retire in the coming five years.

III.77 The Advisory Committee notes the imbalance of geographical representation in the Mechanism and reiterates its trust that the Independent Investigative Mechanism for Myanmar will strengthen its efforts to improve the geographical representation of Member States among its staff (see also [A/79/7](#), para. III.66, [A/78/7](#), para. III.65, [A/77/7](#), para. III.49, and [A/76/7](#) and [A/76/7/Corr.1](#), paras. 53–58).

IV. International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011

III.78 The regular budget resources proposed for the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 for 2026 amount to \$20,883,100 before recosting, which represents an increase under other changes of \$448,800, or 2.2 per cent, compared with the appropriation for 2025, reflecting mostly the proposed establishment of four new posts (A/80/6 (Sect. 8), table 8.III.3). Upon enquiry, the Advisory Committee was informed that expenditure for the Mechanism in 2024 amounted to \$15,129,900, compared with an allotment of \$16,098,700 and an appropriation of \$19,343,800. As at 30 June 2025, expenditure amounted to \$7,434,700, compared with an appropriation of \$20,434,300. Information on the evolution of overall financial resources by object of expenditure for the Mechanism is contained in table III.16.

Table III.10
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	60	1 ASG, 1 D-1, 5 P-5, 8 P-4, 25 P-3, 10 P-2/1, 1 GS (PL), 9 GS (OL)
Establishment	4	1 Witness Protection and Support Officer (P-4) in the Operational Support Section, 1 Political Affairs Officer (P-4) in the Office of the Head of the Mechanism, 1 Information Analyst (P-4) in the Investigation Analysis Section and 1 Logistics Assistant in the Administration and Finance Section (GS (OL))
Reclassification		1 Security Coordination Officer in the Operational Support Section from P-3 to P-4 and placed in the Office of the Head of the Mechanism, and 1 Reviser (P-4) to Field Interpreter (P-3) in the Operational Support Section
Reassignment		1 Legal Officer (P-3) in the Office of the Head of the Mechanism reassigned as a Data Scientist (P-3) and placed in the Information Systems Management Section
Proposed for 2026	64	1 ASG, 1 D-1, 5 P-5, 10 P-4, 26 P-3, 10 P-2/1, 1 GS (PL), 10 GS (OL)
Extrabudgetary		
Estimated for 2025	20	1 P-5, 6 P-4, 7 P-3, 5 P-2/1, 1 GS (OL)
Projected for 2026	20	1 P-5, 6 P-4, 7 P-3, 5 P-2/1, 1 GS (OL)

Comments and recommendations on posts

III.79 The proposed regular budget resources for posts amount to \$12,752,000 before recosting, which represents an increase of \$468,600, or 3.8 per cent, compared with the appropriation for 2025. The resources would provide for 64 posts, reflecting an increase of 4 posts (A/80/6 (Sect. 8), tables 8.III.4 and 8.III.5 and annex II).

III.80 It is proposed that four posts be established, as follows:

(a) One Witness Protection and Support Officer (P-4) in the Operational Support Section to support the work relating to witness protection services and ensure that all witnesses, victims and any others who cooperate with the Mechanism can do so in safety and security. The incumbent would lead and supervise the activities of

the Mechanism's witness protection and support unit, which currently has one P-3 post;

(b) One Political Affairs Officer (P-4) in the Office of the Head of the Mechanism would, in particular, support the Office in its political engagements and discussions with the caretaker authority of the Syrian Arab Republic and regional stakeholders and facilitate a more informed understanding and analysis of the political situation and the impact on its mandate delivery;

(c) One Information Analyst (P-3) in the Investigation and Analysis Section. Considering that the current Information Analysts are working at full capacity analysing the material that the Mechanism holds in its central repository, supporting 61 open requests for assistance and the Mechanism's structural investigation, additional human resources are needed;

(d) One Logistics Assistant (General Service (Other level)) in the Administration and Finance Section, who would support the Mechanism's work related to the expected increase in engagements in and substantive missions to the territory of the Syrian Arab Republic.

III.81 The following reclassifications are also proposed:

(a) One Security Coordination Officer in the Operational Support Section from P-3 to P-4 to be placed in the Office of the Head of the Mechanism. The request relates to the need to strengthen security management functions in the light of recent access to the territory of the Syrian Arab Republic;

(b) One Reviser (P-4) to Field Interpreter (P-3) in the Operational Support Section. The proposed downward reclassification reflects the increased need for field interpretation. In addition, it is proposed that one Legal Officer (P-3) in the Office of the Head of the Mechanism be reassigned as a Data Scientist (P-3), to be placed in the Information Systems Management Section. The proposed reassignment reflects the need to strengthen data management capabilities by using existing capacities to the extent possible. **In terms of overall data strategy, the Advisory Committee recalls its recommendations that the Secretary-General provide further information on the data management plan in his next report on the ICT strategy, including specific goals and targets, implementation timeline and expected costs and benefits, both quantitative and qualitative, and ensure that any future proposal for the rearrangement of ICT teams is accompanied by a comprehensive analysis of existing ICT capacities, based on efficient workforce planning, across the Secretariat, taking into account relevant industry standards (see also [A/79/7/Add.17](#), paras. 30 and 34).**

III.82 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of four new posts (Witness Protection and Support Officer (P-4), Political Affairs Officer (P-4), Information Analyst (P-3) and Logistics Assistant (General Service (Other level))), the proposed reclassifications of one Security Coordination Officer from P-3 to P-4 and one Reviser (P-4) to Field Interpreter (P-3) and the proposed reassignment of a Legal Officer (P-3) as a Data Scientist (P-3) at this stage. The Advisory Committee will revert on those matters in its report on the revised estimates.

Vacant posts and vacancy rates

Table III.11
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	50	9.0	12.1	10.0	50	50	41	11.1	13.2	16.3	53	11.1
General Service and related	10	8.8	10.0	10.0	10	10	9	8.8	15.0	10.0	11	8.8

III.83 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 10 posts were vacant (1 P-4, 7 P-3, 1 P-2 and 1 General Service (Other level)) and that the recruitment for those posts had been suspended owing to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Mechanism amounted to \$13.2 million. In applying the actual vacancy rate, post requirements would amount to \$12.5 million, representing a difference of \$700,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

III.84 Subject to its recommendations and observations in paragraph 9 of chapter I and in paragraph III.82 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendation on non-post resources

III.85 The proposed non-post resources of the regular budget for 2026 amount to \$8,131,100, which represents a decrease of \$19,800, or 0.2 per cent, compared with the approved budget for 2025 (A/80/6 (Sect. 8), table 8.III.8). The proposed overall decrease reflects the following changes:

(a) Contractual services: a decrease of \$339,900, due mainly to the planned substitution of several investigation software and satellite imagery services with more cost-effective solutions, a shift towards the online training of investigators in lieu of in-person attendance and reduced planned travel of witnesses to Geneva because resources will be used instead to cover additional investigative and non-investigative missions to the Syrian Arab Republic;

(b) Furniture and equipment: a decrease of \$66,200, which reflects mainly the reduced requirements for office automation equipment in 2026, offset in part by the planned acquisition and replacement of the Mechanism's main server, which will reach the end of its useful life in 2026;

(c) Grants and contributions: a decrease of \$28,700, which reflects reduced planned travel of sources and witnesses to Geneva because resources would be used instead to cover additional investigative and non-investigative missions to the Syrian Arab Republic;

(d) Consultants: an increase of \$163,900, which is attributable to the Mechanism's growing needs for thematic expertise on various areas, including Syrian law;

(e) General operating expenses: an increase of \$143,700, which relates mainly to the increase in rent and maintenance requirements, including the installation of a cooling system in the Villa La Fenêtre, which houses the Mechanism;

(f) Travel of staff: an increase of 89,900, which would support additional investigative trips and missions to the Syrian Arab Republic in 2026;

(g) Supplies and materials: an increase of \$17,500, which is due mostly to the planned acquisition of specialized supplies to be used during investigative missions in the Syrian Arab Republic territory, and requirements to support the four new posts.

III.86 Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which contributed to underexpenditure under non-post resources. Allotments for non-post resources represented 68.4 per cent of the 2024 appropriation. **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the budget classes below.**

Travel of staff

III.87 The proposed resources for travel of staff amount to \$635,100, an increase of \$89,900 compared with the appropriation for 2025, reflecting the anticipated increase in travel since the Mechanism was granted access to the territory of the Syrian Arab Republic. Upon enquiry, the Committee was informed that the proposed resources for 2026 related to non-investigative travel, including training, internal conferences and workshops and engagement with interlocutors, amounting to \$381,300, or 60 per cent of total travel of staff. **The Advisory Committee reiterates its recommendation for the Mechanism to make full use of virtual communication tools for non-investigation-related travel with a view to achieving efficiencies in travel expenditure. The Committee therefore recommends a reduction of 15 per cent (\$95,300) to the proposed resources for travel of staff.**

Consultants

III.88 The proposed resources for consultants amount to \$595,400, reflecting an increase of \$163,900 compared with the appropriation for 2025. The information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$165,600 against an appropriation of \$443,200 (and an allotment of \$236,500) for 2024, \$344,300 against an appropriation of \$583,000 for 2023 and \$300,900 against an appropriation of \$449,000 for 2022. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see e.g. General Assembly resolutions [79/258 A](#), sect. VIII, para. 11, and [74/262](#), para. 23). Therefore, and in view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$59,500) to the proposed resources for consultants.**

Contractual services

III.89 The proposed resources for contractual services amount to \$2,828,400, reflecting a decrease of \$339,900 compared with the appropriation for 2025. The information provided to the Advisory Committee shows a trend of underexpenditure against appropriations under this budget class over the years, with expenditure totalling \$1,757,600 against an appropriation of \$2,889,100 (and an allotment of \$1,599,800) for 2024, \$2,190,000 against an appropriation of \$3,260,700 for 2023 and \$2,263,000 against an appropriation of \$3,012,100 for 2022. The Committee also notes that average expenditure under the budget class in recent years has been approximately \$2 million. **In view of the level of expenditure over the years, the Advisory Committee is of the view that further efficiencies can be achieved under this budget class and recommends a reduction of 10 per cent (\$282,840) to the proposed resources for contractual services.**

III.90 **Subject to its recommendations in paragraphs III.87 to III.89 above, and without prejudice to its recommendations in the report on revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Human resources-related matters

III.91 The Advisory Committee was informed that, as at 30 June 2025, of the 41 incumbents of posts in the Professional and higher categories with geographical status, 16 were nationals of overrepresented Member States, 21 were from Member States within range and 4 were from underrepresented Member States. Furthermore, of the 10 appointments made within the Mechanism since 2022 in the context of the senior managers' compacts with the Secretary-General, 7 (or 70 per cent) had been from overrepresented Member States, while none (or 0 per cent) had been from underrepresented Member States, with the remaining 3 (or 30 per cent) from Member States within range.

III.92 The 58 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 23 Member States. Four were nationals of African States, 10 were nationals of Asia-Pacific States, 8 were nationals of Eastern European States, 29 were nationals of Western European and other States and 7 were nationals of the United States of America.

III.93 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 50 staff encumbering regular budget-funded posts and positions, 30 (or 60 per cent) were women and 20 (or 40 per cent) were men. The Committee was also informed, upon enquiry, that one staff member in the Mechanism was expected to retire in the coming two years and three in the coming five years.

III.94 **The Advisory Committee notes with concern that no appointments in the Mechanism since 2022 have been from unrepresented or underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued significant imbalance of geographical representation of staff in the Mechanism. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. III.83, [A/78/7](#), para. III.83, [A/77/7](#), para. III.69, and [A/76/7](#) and**

A/76/7/Corr.1, paras. 53–58). The Advisory Committee further discusses matters related to human resources in chapter I above.

Table III.12

Evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>					<i>Variance (2025–2026)</i>
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate (before recosting)</i>	
Posts	16 427.6	15 751.6	16 999.3	8 491.0	18 531.0	1 531.7
Other staff costs	2 373.4	2 624.5	3 449.8	1 334.5	3 449.8	–
Non-staff compensation	8 783.7	8 530.8	8 783.9	5 776.5	8 824.9	41.0
Hospitality	9.7	8.9	10.2	2.7	42.1	31.9
Consultants	46.6	42.6	48.7	44.3	48.7	–
Experts	81.6	1.4	85.2	8.0	55.0	(30.2)
Travel of staff	71.0	72.3	73.1	59.5	93.0	19.9
Contractual services	1 754.2	1 935.2	1 899.2	1 137.8	2 228.9	329.7
General operating expenses	2 411.2	2 464.6	2 593.6	2 354.0	2 695.5	101.9
Supplies and materials	331.0	265.4	271.1	116.1	318.4	47.3
Furniture and equipment	190.6	228.9	307.3	133.8	425.4	118.1
Grants and contributions	134.2	105.8	140.2	0.6	124.3	(15.9)
Total	32 614.8	32 032.0	34 661.6	19 458.8	36 837.0	2 175.4

Table III.13

Section 8, Legal Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget ^a						Other assessed ^b					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)
Posts	39 495.6	36 675.7	39 725.1	18 411.5	39 703.4	(21.7)	4 488.1	3 656.9	4 173.8	4 331.1	157.3	13 873.2	10 476.7	10 269.4	10 269.4	–	57 856.9	50 809.3	54 168.3	54 303.9	135.6
Other staff costs	12 983.5	11 002.5	14 160.1	5 735.7	14 032.3	(127.8)	300.6	244.5	307.7	307.7	–	4 767.1	5 705.3	6 145.1	5 966.7	(178.4)	18 051.2	16 952.3	20 612.9	20 306.7	(306.2)
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	–	0.1	–	0.1	0.1	–
Hospitality	3.5	0.9	3.6	–	3.2	(0.4)	–	–	–	–	–	–	–	–	–	–	3.5	0.9	3.6	3.2	(0.4)
Consultants	1 319.9	814.8	1 329.2	417.1	1 340.5	11.3	26.3	26.3	26.3	26.3	–	835.0	777.9	668.7	147.8	(520.9)	2 181.2	1 619.0	2 024.2	1 514.6	(509.6)
Experts	550.8	181.5	266.6	86.6	199.3	(67.3)	–	–	–	–	–	496.8	226.1	704.5	470.0	(234.5)	1 047.6	407.6	971.1	669.3	(301.8)
Travel of representatives	1 846.0	1 288.1	1 899.8	723.3	2 317.1	417.3	–	–	–	–	–	–	235.6	–	–	–	1 846.0	1 523.7	1 899.8	2 317.1	417.3
Travel of staff	2 009.8	1 369.2	1 978.3	513.7	1 894.8	(83.5)	16.3	15.9	15.5	15.5	–	820.0	619.4	882.0	640.0	(242.1)	2 846.1	2 004.4	2 875.8	2 550.3	(325.6)
Contractual services	6 013.8	4 279.1	6 243.7	1 454.7	5 854.8	(388.9)	60.7	66.3	63.5	62.6	(0.9)	922.3	338.6	1 224.8	732.5	(492.3)	6 996.8	4 683.9	7 532.0	6 649.9	(882.1)
General operating expenses	2 635.8	2 201.9	2 606.8	803.3	2 816.2	209.4	21.1	7.9	14.2	14.2	–	1 584.4	1 146.1	1 726.4	865.6	(860.8)	4 241.3	3 355.9	4 347.4	3 696.0	(651.4)
Supplies and materials	85.6	82.2	88.9	9.2	105.3	16.4	3.8	2.0	3.8	3.8	–	8.5	0.4	13.6	25.7	12.1	97.9	84.6	106.3	134.8	28.5
Furniture and equipment	961.3	654.8	943.6	176.7	832.9	(110.7)	5.7	8.6	7.8	9.8	2.0	24.1	49.8	24.3	21.5	(2.8)	991.1	713.3	975.7	864.2	(111.5)
Improvement of premises	–	3.8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3.8	–	–	–
Grants and contributions	1 222.1	637.0	836.7	150.5	527.3	(309.4)	–	–	–	–	–	6 287.2	2 512.4	3 706.8	2 410.2	(1 296.6)	7 509.3	3 149.4	4 543.5	2 937.5	(1 606.0)
Other	–	–	–	–	–	–	–	417.8	449.7	508.1	58.4	490.0	1 014.7	411.5	413.7	2.3	490.0	1 432.5	861.2	921.8	60.7
Total	69 127.8	59 191.5	70 082.5	28 482.4	69 627.2	(455.3)	4 922.6	4 446.2	5 062.3	5 279.1	216.8	30 108.7	23 102.9	25 777.0	21 963.0	(3 814.0)	104 159.2	86 740.6	100 921.8	96 869.3	(4 052.5)

^a Excludes expenditure for the Extraordinary Chambers in the Courts of Cambodia, the Residual Special Court for Sierra Leone and the Special Tribunal for Lebanon.^b The budget period for other assessed resources is from 1 July to 30 June.

Table III.14

Section 8, Office of Legal Affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget ^a						Other assessed ^b					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)
Posts	28 024.7	26 037.5	27 441.7	13 297.4	26 951.4	(490.3)	4 488.1	3 656.9	4 173.8	4 331.1	157.3	6 527.7	5 179.1	5 952.3	5 952.3	–	39 040.5	34 873.5	37 567.8	37 234.8	(333.0)
Other staff costs	458.4	4.5	403.2	93.1	107.0	(296.2)	300.6	244.5	307.7	307.7	–	2 123.6	2 562.1	3 432.5	3 221.7	(210.8)	2 882.6	2 811.1	4 143.4	3 636.4	(507.0)
Non-staff compensation	0.1	–	0.1	–	0.1	–	–	–	–	–	–	–	–	–	–	–	0.1	–	0.1	0.1	–
Hospitality	0.7	–	0.7	–	0.3	(0.4)	–	–	–	–	–	–	–	–	–	–	0.7	–	0.7	0.3	(0.4)
Consultants	570.3	425.3	580.4	101.5	427.8	(152.6)	26.3	26.3	26.3	26.3	–	835.0	777.9	668.7	147.8	(520.9)	1 431.6	1 229.5	1 275.4	601.9	(673.5)
Experts	550.8	179.9	266.6	86.6	199.3	(67.3)	–	–	–	–	–	496.8	226.1	704.5	470.0	(234.5)	1 047.6	406.0	971.1	669.3	(301.8)
Travel of representatives	1 846.0	1 288.1	1 899.8	723.3	2 317.1	417.3	–	–	–	–	–	–	235.6	–	–	–	1 846.0	1 523.7	1 899.8	2 317.1	417.3
Travel of staff	989.4	747.2	953.3	328.6	779.9	(173.4)	16.3	15.9	15.5	15.5	–	354.0	341.5	420.5	211.1	(209.4)	1 359.7	1 104.5	1 389.3	1 006.5	(382.8)
Contractual services	1 465.8	1 087.9	1 357.4	297.7	1 302.5	(54.9)	60.7	66.3	63.5	62.6	(0.9)	394.8	188.0	709.1	281.0	(428.1)	1 921.3	1 342.1	2 130.0	1 646.1	(483.9)
General operating expenses	343.5	415.2	354.1	157.1	417.3	63.2	21.1	7.9	14.2	14.2	–	687.3	1 068.7	1 476.8	618.1	(858.7)	1 051.9	1 491.8	1 845.1	1 049.6	(795.5)
Supplies and materials	36.1	28.0	37.6	3.8	36.5	(1.1)	3.8	2.0	3.8	3.8	–	8.5	0.4	13.6	12.1	(1.5)	48.4	30.4	55.0	52.4	(2.6)
Furniture and equipment	130.2	75.9	112.5	9.4	64.0	(48.5)	5.7	8.6	7.8	9.8	2.0	24.1	26.0	23.3	20.5	(2.8)	160.0	110.5	143.6	94.3	(49.3)
Improvement of premises	–	3.8	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3.8	–	–	–
Grants and contributions ^b	954.9	548.9	587.0	100.9	306.3	(280.7)	–	–	–	–	–	5 281.6	1 852.1	3 211.7	1 915.1	(1 296.6)	6 236.5	2 401.0	3 798.7	2 221.4	(1 577.3)
Other	–	–	–	–	–	–	–	417.8	449.7	508.1	58.4	–	652.9	–	–	–	–	1 070.7	449.7	508.1	58.4
Total	35 370.9	30 842.2	33 994.4	15 199.4	32 909.5	(1 084.9)	4 922.6	4 446.2	5 062.3	5 279.1	216.8	16 733.4	13 110.2	16 613.0	12 849.7	(3 763.3)	57 026.9	48 398.6	55 669.7	51 038.3	(4 631.4)

^a Excludes expenditure for the Extraordinary Chambers in the Courts of Cambodia, the Residual Special Court for Sierra Leone and the Special Tribunal for Lebanon.^b The budget period for other assessed resources is from 1 July to 30 June.

Table III.15

Section 8, Independent Investigative Mechanism for Myanmar: evolution of overall financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)
Other staff costs	10 622.0	10 013.0	11 785.8	5 104.1	11 954.2	168.4	2 643.5	2 692.4	2 712.6	2 745.0	32.4	13 265.5	12 705.4	14 498.4	14 699.2	200.8
Consultants	306.4	223.9	317.3	94.3	317.3	–	–	–	–	–	–	306.4	223.9	317.3	317.3	–
Experts	–	1.6	–	–	–	–	–	–	–	–	–	–	1.6	–	–	–
Travel of staff	490.7	381.2	479.8	69.5	479.8	–	357.3	142.5	237.3	204.7	(32.7)	848.0	523.7	717.1	684.5	(32.7)
Contractual services	1 658.9	1 433.6	1 718.0	139.5	1 723.9	5.9	527.5	128.4	466.4	402.2	(64.2)	2 186.4	1 562.0	2 184.4	2 126.1	(58.3)
General operating expenses	869.2	817.2	900.1	335.1	902.6	2.5	616.1	53.6	169.2	167.1	(2.1)	1 485.3	870.8	1 069.3	1 069.7	0.4
Supplies and materials	25.1	42.8	26.0	2.3	26.0	–	–	–	–	13.6	13.6	25.1	42.8	26.0	39.6	13.6
Furniture and equipment	286.8	261.5	267.3	58.8	271.3	4.0	–	31.7	–	–	–	286.8	293.2	267.3	271.3	4.0
Grants and contributions	154.0	44.7	159.5	44.7	159.5	–	–	–	–	–	–	154.0	44.7	159.5	159.5	–
Other	–	–	–	–	–	–	490.0	361.8	411.5	413.7	2.3	490.0	361.8	411.5	413.7	2.3
Total	14 413.1	13 219.5	15 653.8	5 848.3	15 834.6	180.8	4 634.5	3 410.5	3 996.9	3 946.2	(50.7)	19 047.6	16 630.0	19 650.7	19 780.8	130.1

Table III.16

Section 8, International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011: evolution of over all financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)
Posts	11 470.9	10 638.2	12 283.4	5 114.1	12 752.0	468.6	7 345.5	5 297.6	4 317.1	4 317.1	–	18 816.4	15 935.8	16 600.5	17 069.1	468.6
Other staff costs	1 903.1	985.0	1 971.1	538.5	1 971.1	–	–	450.8	–	–	–	1 903.1	1 435.8	1 971.1	1 971.1	–
Hospitality	2.8	0.9	2.9	–	2.9	–	–	–	–	–	–	2.8	0.9	2.9	2.9	–
Consultants	443.2	165.6	431.5	221.3	595.4	163.9	–	–	–	–	–	443.2	165.6	431.5	595.4	163.9
Travel of staff	529.7	240.8	545.2	115.6	635.1	89.9	108.7	135.4	224.2	224.2	–	638.4	376.2	769.4	859.3	89.9
Contractual services	2 889.1	1 757.6	3 168.3	1 017.5	2 828.4	(339.9)	–	22.2	49.3	49.3	–	2 889.1	1 779.8	3 217.6	2 877.7	(339.9)
General operating expenses	1 423.1	969.5	1 352.6	311.1	1 496.3	143.7	281.0	23.8	80.4	80.4	–	1 704.1	993.3	1 433.0	1 576.8	143.8
Supplies and materials	24.4	11.4	25.3	3.1	42.8	17.5	–	–	–	–	–	24.4	11.4	25.3	42.8	17.5
Furniture and equipment	544.3	317.4	563.8	108.5	497.6	(66.2)	–	(7.9)	1.0	1.0	–	544.3	309.5	564.8	498.6	(66.2)
Grants and contributions	113.2	43.4	90.2	4.9	61.5	(28.7)	1 005.6	660.3	495.1	495.1	–	1 118.8	703.7	585.3	556.6	(28.7)
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	19 343.8	15 129.8	20 434.3	7 434.7	20 883.1	448.8	8 740.8	6 582.2	5 167.1	5 167.1	–	28 084.6	21 712.0	25 601.4	26 050.3	448.9

Part IV

International cooperation for development

Section 9

Economic and social affairs

Regular budget	
Appropriation for 2024	\$96,655,700
Allotment for 2024	\$87,141,000
Expenditure for 2024	\$88,168,500
Appropriation for 2025	\$106,596,500
Expenditure as at 30 June 2025	\$44,108,100
Proposal for 2026	\$104,780,500
Extrabudgetary resources	
Available for 2024	\$104,218,000
Expenditure for 2024	\$104,900,200
Estimate for 2025	\$112,268,200
Expenditure as at 30 June 2025	\$58,386,700
Projected for 2026	\$104,775,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.1 The regular budget resources requested for section 9 for 2026 amount to \$104,780,500 before recosting, which represents a net decrease of \$1,816,000, or 1.7 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 9\)](#), table 9.36). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.21 below.

IV.2 As explained in detail in paragraphs 9.139 to 9.141 of the budget proposal, resource changes are attributed to three factors, as summarized below:

(a) Technical adjustments (a net decrease of \$2,052,800), reflecting decreases due to the removal of non-recurrent provisions approved for 2025 for subprogrammes 1, 2, 3, 4, 6 and 9, offset in part by increases due to the delayed impact of the establishment of three new posts approved for 2025, as well as adjustments for the higher provision for general temporary assistance positions pursuant to Assembly resolution [79/235](#) for subprogramme 9 and programme support;

(b) New and expanded mandates (an increase of \$577,900), representing increased requirements under: (i) policymaking organs (\$61,900), for a recurrent provision under travel of representatives for an additional 10 members of the Statistical Commission in 2026, pursuant to Economic and Social Council resolution [2024/2](#); (ii) subprogramme 3 (\$58,200) for a non-recurrent provision under consultants to support the development and refinement of the handbook on vulnerability-resilience country profiles, pursuant to General Assembly resolution

78/322; and (iii) subprogramme 4 (\$457,800), for a non-recurrent provision under general temporary assistance for an Executive Secretary (P-5) and a Programme Management Officer (P-3) (\$446,200) to support the work of the independent high-level expert group pursuant to Assembly resolution 79/1, as well as for related travel of staff (\$11,600) to present the work of the expert group);

(c) Other changes (a decrease of \$341,100), reflecting (a) cost-neutral changes relating to the proposed conversion of long-term positions under subprogramme 1 (1 P-4 and 1 P-3) and subprogramme 4 (1 P-4), in line with General Assembly resolution 79/257; and (b) a decrease of \$341,100 relating mainly to the lower standard price of the core software package at Headquarters under contractual services.

General observations

Improving collaboration and cooperation under the UN80 Initiative

IV.3 Upon enquiry, the Advisory Committee was informed that the Department of Economic and Social Affairs, together with UNCTAD, ECA and UNEP, as coordinators of the development cluster in the Secretariat, had convened the first meeting of the cluster in May and agreed that the four entities would closely coordinate efforts as guided by the Secretary-General through the UN80 task force and submit proposals for review by the Secretary-General at the end of July 2025. The Committee discussed the collaboration and cooperation between the Department, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Development Coordination Office in its previous reports (A/79/7, paras. IV.22–IV.26; A/78/7, paras. IV.24 and IV.25). **The Advisory Committee trusts that the UN80 Initiative will be aimed at further enhancing cooperation and avoiding duplication in the development pillar. In that regard, the Committee reiterates its previous recommendation for further collaboration by the Department of Economic and Social Affairs with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, within their respective mandates, and for the Department to provide the necessary support in research, data and analyses, among others, to avoid duplication of effort (see A/79/7, para. IV.26; and A/78/7, para. IV.25).**

Database management

IV.4 Upon enquiry, the Advisory Committee was provided with information on all databases managed by the Department of Economic and Social Affairs under each subprogramme and under executive direction and management, with estimated staff functions related to technical support and content management for each database. **The Advisory Committee considers that there is scope for improvement in the management of databases and trusts that a comprehensive review of database management, possible consolidation and enhanced sharing on related support resources, leading to increased efficiency, will be undertaken in the context of the UN80 Initiative. The Committee further recommends that the Department take into account the existing expertise and capabilities available in the Secretariat on information technology platforms and the guidance of OICT, to seek further efficiencies in this matter. The Committee trusts that detailed information will be provided in future programme budget reports.**

Table IV.1
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	499	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 90 P-4, 72 P-3, 46 P-2/1, 33 GS (PL), 146 GS (OL)
Conversion	3	1 Economic Affairs Officer (P-4) and 1 Economic Affairs Officer (P-3) under subprogramme 1; 1 Statistician (P-4) under subprogramme 4
Reassignment	–	1 Programme Management Officer (P-3) as Information Systems Officer under subprogramme 1
Proposed for 2026	502	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 92 P-4, 73 P-3, 46 P-2/1, 33 GS (PL), 146 GS (OL)
Extrabudgetary		
Estimated for 2025	47	1 D-1, 6 P-5, 11 P-4, 10 P-3, 1 P-2/1, 4 GS (PL), 14 GS (OL)
Estimated for 2026	43	1 D-1, 5 P-5, 10 P-4, 8 P-3, 1 P-2/1, 4 GS (PL), 14 GS (OL)

Comments and recommendations on posts

IV.5 The Secretary-General proposes a total of 502 posts for 2026, which represents an increase of 3 posts compared with the approved staffing level for 2025, reflecting the following changes: (a) proposed conversion of three long-term positions to posts in line with General Assembly resolution 79/257 (1 P-4 and 1 P-3 under subprogramme 1 and 1 P-4 under subprogramme 4); and (b) proposed reassignment of one Programme Management Officer (P-3) as Information Systems Officer under subprogramme 1 (A/80/6 (Sect. 9), annex II).

IV.6 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that all staffing changes should be assessed in the context of its consideration of that report (see chap. I, para. 9, above). The Committee therefore recommends against the proposed conversion of three general temporary assistance positions (2 P-4 and 1 P-3) to posts, as well as the proposed reassignment of one post (P-3) at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table IV.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	318	13.4	19.5	21.3	320	12.1	22.6	22.7	323	12.1
General Service and related	177	7.6	13.8	16.9	179	11.4	18.4	17.5	179	11.4

IV.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 104 regular budget-funded posts (1 D-2, 5 D-1, 13 P-5, 15 P-4, 21 P-3, 17 P-2, 2 General Service (Principal level) and 30 General Service (Other level)) were vacant, including 1 D-2 post that had been vacant for over two years. The recruitment for the vacant posts had been put on hold due to the liquidity situation. As for the long-vacant D-2 post under subprogramme 3, Sustainable development, the Committee was informed that a candidate had been selected and was awaiting onboarding, and that the Director of another subprogramme was currently serving as acting director of subprogramme 3; however, that was not a sustainable solution. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts would amount to \$91 million. However, if the actual vacancy rates were applied, the post requirements would amount to \$80.9 million, representing a difference of \$10.1 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.8 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph IV.6 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.9 Proposed non-post resources for 2026 amount to \$13,741,000, reflecting a net decrease of \$2,663,300, or 16.2 per cent, compared with the level approved for 2025. Reductions are proposed under most objects of expenditure, except travel of representatives (an increase of \$61,900, or 2.5 per cent) (see para. IV.2 (b) (i) above).

General temporary assistance positions

IV.10 The Secretary-General proposes the conversion of three long-term positions to posts for 2026 (see paras. IV.5 and IV.6 above). In addition, pursuant to action 53 of General Assembly resolution [79/1](#) on the Pact for the Future, the Secretary-General proposes two general temporary assistance positions (1 Executive Secretary (P-5) and 1 Programme Management Officer (P-3)) until 31 December 2026 (see para. IV.2 (b) above), to provide substantive and administrative support to the work of the Secretary-General's independent high-level expert group. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed two general temporary assistance positions under subprogramme 4 at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Non-post resources

IV.11 According to information provided to the Advisory Committee upon enquiry, due to the ongoing liquidity challenges, spending restrictions were introduced which contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9, and table IV.21 below). The allotment for non-post resources for the Department of Economic and Social Affairs represented 53.7 per cent of the non-post resources approved for 2024. For 2025, non-staff expenditure has been prioritized for the travel of representatives of Economic and Social Council subsidiary bodies and other government representatives, as well as non-discretionary

expenses such as ICT-related costs and some operating expenses to ensure the continued operations of the Department. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: proposed resources amount to \$755,400, compared with the provision of \$800,600 for 2025 (significant increases in 2025 resulting mainly from new mandates). The Advisory Committee notes that provisions approved for the travel of staff amounted to \$445,900 for 2022, \$445,000 for 2023 and \$495,200 for 2024, and that the proposed resources of \$755,400 represent an increase of \$309,500 (69.4 per cent) compared with the approved resources for 2022. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$75,500) to the proposed resources under travel of staff;**

(b) Consultants: proposed resources amount to \$666,000 for 2026, reflecting a decrease of \$406,000 compared with the provision of \$1,072,000 for 2025, related mainly to the removal of non-recurrent provisions and technical adjustments. From the supplementary information provided to it, the Advisory Committee notes that a significant share of planned consultancies includes support in the preparation of reports and background papers in core areas of the Department's programme of work. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$66,600) to the proposed requirements under consultants;**

(c) General operating expenses: proposed resources amount to \$594,500 for 2026, compared with the provision of \$671,900 for 2025, due to the removal of non-recurrent provisions and the removal of some telephone extensions and adjustments by OICT to the telephone rates. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class, with expenditure totalling \$312,700 against a provision of \$761,800 for 2024, \$558,100 against a provision of \$807,800 for 2023 and \$436,000 against a provision of \$707,000 for 2022. **Taking into account the level of expenditure in recent years, the Committee recommends a reduction of 10 per cent (\$67,200) to the proposed resources under general operating expenses;**

(d) Supplies and materials: proposed resources amount to \$38,900, compared with the provision of \$59,600 for 2025. Expenditure amounted to \$2,400 against a provision of \$50,300 for 2024, \$2,900 against a provision of \$58,100 for 2023, and \$8,600 against a provision of \$63,000 for 2022. **Taking into account the pattern of expenditure, the Committee recommends a reduction of 30 per cent (\$11,700) to the proposed resources under supplies and materials.**

IV.12 Subject to its recommendations in paragraphs IV.8 and IV.11 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

IV.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 320 posts in the Professional and higher categories with geographical status under section 9, 56 were encumbered by nationals from overrepresented Member States, 107 from Member States within range and 74 from underrepresented Member States. Furthermore, of the 86 appointments made under section 9 in the context of the senior managers' compact since 2022, 33 (38.4 per cent) had been from Member States within range, 31 (36.0 per cent) from underrepresented Member States and 22 (25.6 per cent) from overrepresented Member States.

IV.14 In addition, a total of 681 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 96 Member States: 35 were nationals of African States, 182 of Asia-Pacific States, 33 of Eastern European States, 36 of Latin American and Caribbean States, 339 of Western European and other States and 56 of the United States of America.

IV.15 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the staff encumbering regular budget posts, 229 were women and 169 were men. Of the 246 staff encumbering posts in the Professional and higher categories as at the same date, 129 (57 per cent) were women and 117 (43 per cent) were men.

IV.16 The Advisory Committee was also informed, upon enquiry, that 14 staff members in the Department were expected to retire in the next two years and 35 in the next three to five years.

IV.17 The Advisory Committee notes that 36.0 per cent of appointments in the Department of Economic and Social Affairs since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. IV.27). The Committee further discusses matters related to human resources in chapter I above.

Junior Professional Officers programme

IV.18 The Advisory Committee discussed the implementation of the Junior Professional Officers programme by United Nations agencies, funds and programmes, including the voluntary trust fund to sponsor candidates from developing countries, which had received over \$800,000 as at 30 June 2024 (*ibid.*, paras. IV.28–IV.31). The Committee recalls that two job openings sponsored by the trust fund (one in UNDP and one in the International Criminal Court) were published in early 2024. According to information provided to the Committee upon enquiry, the Junior Professional Officer assigned to UNDP is of Sudanese nationality and the Junior Professional Officer assigned to the International Criminal Court is of Cambodian nationality. Each Officer has been offered an initial one-year contract, which is renewable for a second year, subject to performance. The estimated total cost for the two-year assignment period is approximately \$350,000 per Officer. It was indicated to the Committee that the trust fund had three contributing countries (Canada, Germany and

Switzerland), with the remaining unobligated funds currently standing at \$188,437; however, no other countries had expressed the intention to provide additional contributions. The Department will continue its efforts to mobilize resources for this programme. **The Advisory Committee notes the first two Junior Professional Officers sponsored by the multi-donor developing country candidates trust fund and trusts that the Department of Economic and Social Affairs will strengthen its efforts to mobilize more resources for the programme (see A/79/7, para. IV.31).**

Section 10

Least developed countries, landlocked developing countries and small island developing States

Regular budget	
Appropriation for 2024	\$8,923,900
Allotment for 2024	\$7,808,600
Expenditure for 2024	\$7,903,400
Appropriation for 2025	\$11,184,800
Expenditure as at 30 June 2025	\$3,939,200
Proposal for 2026	\$10,894,600
Extrabudgetary resources	
Available for 2024	\$2,985,800
Expenditure for 2024	\$1,371,300
Estimate for 2025	\$5,234,500
Expenditure as at 30 June 2025	\$743,700
Projected for 2026	\$3,239,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.19 The regular budget resources requested for section 10 for 2026 amount to \$10,894,600 before recosting, which represents a net decrease of \$290,200, or 2.6 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 10), table 10.15). Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table IV.22 below.

General observations

UN80 Initiative

IV.20 According to information provided to the Advisory Committee upon enquiry, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States works collaboratively with many United Nations development pillar entities, including the Department of Economic and Social Affairs, UNCTAD and the regional commissions. The Office is

the only entity exclusively dedicated to supporting and advocating on behalf of the most vulnerable Member States, and is the full custodian for the Doha Programme of Action for the Least Developed Countries and the Awaza Programme of Action for Landlocked Developing Countries for the Decade 2024–2034, while it shares the mandate for the Programme of Action for the Sustainable Development of Small Island Developing States with the Department of Economic and Social Affairs. The Office leverages official data from the Department's Statistics Division, as well as United Nations specialized agencies and the World Bank, for its analysis, as well as monitoring and evaluation, of the programmes of action. The research and analysis focus of the Office encompasses areas that are not duplicative, such as research and analysis, including data analysis, to track the implementation of the three programmes of action; and in-depth research and analysis on sustainable development challenges having an impact on all three groups of States to ensure evidence-based advocacy and policy recommendations to the three groups. The Office also collaborates with the Technology Bank through its inter-agency consultative group, and the Under-Secretary-General and High Representative is the representative of the Secretary-General in the Governing Council of the Technology Bank. **In the context of the UN80 Initiative, the Advisory Committee reiterates its expectation that the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States will strengthen its collaboration and cooperation with the Department of Economic and Social Affairs and other United Nations entities, including UNCTAD, the regional commissions and the Technology Bank, to provide the necessary support to the most vulnerable countries. In that regard, the Committee trusts that further synergies will be pursued to avoid duplication and ensure maximized impact and optimal use of resources, within the entities' respective mandates (see also [A/79/7](#), para. IV.26).**

Table IV.3

Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	43	1 USG, 1 D-2, 1 D-1, 9 P-5, 12 P-4, 8 P-3, 3 P-2/1, 1 GS (PL), 7 GS (OL)
Redeployment	–	1 P-5, 1 P-4 and 2 P-3 from subprogramme 1 to the new subprogramme 4; 1 D-1 and 1 GS (OL) from subprogramme 1 to executive direction and management; 1 P-2 from executive direction and management to the proposed subprogramme 4
Proposed for 2026	43	1 USG, 1 D-2, 1 D-1, 9 P-5, 12 P-4, 8 P-3, 3 P-2/1, 1 GS (PL), 7 GS (OL)

Comments and recommendations on posts

IV.21 The Secretary-General proposes a total of 43 posts for 2026, reflecting no change compared with the number of posts approved for 2025. The proposal includes seven cost-neutral redeployments: one P-5, one P-4 and two P-3 posts from subprogramme 1 to the new subprogramme 4; one D-1 and one General Service (Other level) post from subprogramme 1 to executive direction and management; and one P-2 post from executive direction and management to the proposed subprogramme 4 (see para. IV.27 below). **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed redeployments at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table IV.4
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	33	20.4	26.6	19.5	38	35	25	11.1	26.0	28.6	35	11.1
General Service and related	8	14.7	24.8	15.7	8	8	6	0.0	18.8	25.0	8	0.0

IV.22 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 12 regular budget-funded posts (2 P-5, 4 P-4, 3 P-3, 1 P-2, 1 General Service (Principal level) and 1 General Service (Other level)) were vacant, of which none had been vacant for more than two years. Some recruitment processes had been advanced throughout 2024 in an effort to fill the posts; however, it had not been possible to move past the selection stage due to the liquidity situation and hiring pause. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Office of the High Representative would amount to \$9.0 million. However, if the actual vacancy rates were applied, the post requirements would amount to \$7.2 million, representing a difference of \$1.8 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.23 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph IV.21 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.24 Proposed non-post resources for 2026 amount to \$1,928,000 before recosting, reflecting a net decrease of \$473,300, or 19.7 per cent, compared with the level approved for 2025.

IV.25 According to information provided to the Advisory Committee upon enquiry, due to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines which contributed to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9, and table IV.22 below). Allotments for non-post resources in the Office of the High Representative represented 63.7 per cent of the 2024 appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: proposed resources under consultants amount to \$199,200, a decrease of \$175,300 for technical adjustments compared with the 2025 appropriation. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$93,700 for 2024 against an appropriation of \$214,600 (and a \$139,300 allotment),

\$141,400 for 2023 against an appropriation of \$160,200, and \$40,500 for 2022 against an appropriation of \$47,700. The requested resources include \$143,700 for background papers and reports on core areas of work of the Office of the High Representative, in particular the programme of action reviews. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). In that regard, and taking into consideration the pattern of underexpenditure, the Committee recommends a reduction of 10 per cent (\$19,900) to the proposed requirements under consultants;**

(b) Travel of staff: proposed resources amount to \$485,000 for 2026, the same level as the provision approved for 2025. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting staff travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$48,500) to the proposed requirements under travel of staff.**

IV.26 Subject to its recommendations in paragraph IV.25 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Independent review

IV.27 In response to the recommendation of the Advisory Committee endorsed by the General Assembly, the Office of the High Representative carried out an independent review of its structure, in which the Office's approved organizational chart for 2025 was assessed against its actual operations. The main issue with the Office's current structure identified during the review is one of imbalance. Subprogramme 1 (Least developed countries) has a total of 23 posts, which is more than half of all the Office's posts (53.5 per cent). The core recommendation of the independent review is to establish a fourth subprogramme, focused on advocacy, outreach and analysis, alongside the existing three subprogrammes, which would improve the coherence of the structure of the Office. The new Advocacy, Outreach and Analysis Section has been conceived as a horizontal, cross-cutting service entity that would deliver cross-cutting and distinct advocacy and analytical outputs, services and deliverables to the Office and to each of the other three subprogrammes. This proposal would entail the redeployment of seven posts as described in paragraph IV.21 above (A/80/6 (Sect. 10), paras. 10.69 and 10.70). The Committee was informed upon enquiry that the review had been conducted by a consultant, the cost of which was charged to extrabudgetary resources. **The Advisory Committee trusts that the next budget report will include detailed information on the independent review's analysis and conclusions, in particular, how the establishment of a fourth subprogramme addresses the structural imbalance of the Office.**

Spending review

IV.28 Pursuant to paragraph 20 of General Assembly resolution 77/262, the Office of the High Representative carried out a spending review as part of the preparation of its proposed programme budget for 2026. While changes to the grades of existing

posts were not recommended as a result of the spending review, subprogramme managers reiterated that a desirable outcome would be to move posts responsible for cross-cutting functions out of subprogramme 1. As a result of an analysis of prior expenditure for non-post resources, current performance and projected future requirements against the Office's mandated activities, a redistribution of resources across various objects of expenditure under the executive direction and management component is proposed for 2026, as follows: (a) under executive direction and management, a cost-neutral net internal redeployment of \$16,100 (\$9,400 from contractual services, \$2,500 from general operating expenses and \$4,200 from supplies and materials) to furniture and equipment; and (b) within general operating expenses, a further reallocation of \$21,000 is proposed (*ibid.*, paras. 10.66, 10.67 and 10.71). **The Advisory Committee notes the overlap in time and scope between the independent and spending reviews and considers that the two reviews could have been conducted more efficiently and holistically.** The Committee further discusses spending reviews in chapter I above.

Human resources-related matters

IV.29 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 35 posts in the Professional and higher categories with geographical status under section 10, 5 were encumbered by nationals from overrepresented Member States, 15 from Member States within range and 5 from underrepresented Member States. Furthermore, of the 14 appointments made under section 10 in the context of the senior managers' compact since 2022, 7 (50 per cent) had been from Member States within range, 4 (28.6 per cent) from underrepresented Member States and 3 (21.4 per cent) from overrepresented Member States.

IV.30 The 25 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 21 Member States: 8 were nationals of African States, 9 of Asia-Pacific States, 1 of a Latin American and Caribbean State, 5 of Western European and other States and 2 of the United States of America.

IV.31 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 31 staff encumbering regular budget-funded posts and positions, 19 were women and 12 were men. Of the 25 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 15 were women and 10 were men.

IV.32 The Advisory Committee was also informed, upon enquiry, that no staff members in the Office of the High Representative were expected to retire in the next two years and one was expected to retire in the next five years.

IV.33 **The Advisory Committee notes that 28.6 per cent of appointments in the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. IV.51).** The Committee further discusses matters related to human resources in chapter I above.

Section 11

United Nations system support for the African Union's Agenda 2063: The Africa We Want

Regular budget	
Appropriation for 2024	\$9,612,500
Allotment for 2024	\$9,026,200
Expenditure for 2024	\$8,572,200
Appropriation for 2025	\$10,735,800
Expenditure as at 30 June 2025	\$4,309,100
Proposal for 2026	\$11,126,100
Extrabudgetary resources	
Available for 2024	\$756,000
Expenditure for 2024	\$461,100
Estimate for 2025	\$611,000
Expenditure as at 30 June 2025	\$210,127
Projected for 2026	\$611,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.34 The regular budget resources requested for section 11 for 2026 amount to \$11,126,100 before recosting, which represents an increase of \$390,300, or 3.6 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 11\)](#), paras. 11.54–11.55 and tables 11.9 and 11.12 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.23.

General observations

UN80 Initiative

IV.35 Upon enquiry, the Advisory Committee was informed that every effort is being made to identify efficiencies and possible structural changes within the context of the UN80 Initiative. **The Committee recalls it has trusted that the Office of the Special Adviser will further strengthen its cooperation and coordination with all the relevant entities, including ECA, the Department of Global Communications and the Development Coordination Office, to promote complementarities and synergies in support of Africa's development agenda (see [A/76/7](#), para. IV.52). In that regard, the Committee trusts that further cooperation will be pursued in the context of the UN80 Initiative to avoid duplication and ensure maximized impact and optimal use of resources, within entities' respective mandates.**

Table IV.5
Staffing resources

	Number	Details
Approved for 2025	45	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL
Proposed for 2026	45	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL

Comments and recommendations on posts

IV.36 The Secretary-General proposes a total of 45 posts for 2026, unchanged compared with the approved level for 2025. No staffing changes are proposed for 2026.

Vacancy rates and vacant posts

Table IV.6
Number of posts and vacancy rates, 2024–2026

Category	2024				2025					2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	34	17.4	14.0	11.8	35	35	11.1	15.8	31.4	35	11.1
General Service and related	10	28.4	19.8	20.0	11	10	5.0	20.0	60.0	10	5.0

IV.37 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, nine posts were vacant (2 D-1, 1 P-5, 2 P-4, 2 P-2 and 2 General Service (Other level)) and that three posts (2 D-1 and 1 General Service (Other level)) had been vacant for longer than two years. Recruitment had been suspended due to the recruitment freeze in response to the ongoing liquidity situation. The Committee was informed, upon enquiry, that, by applying the proposed vacancy rates, the 2026 estimates under posts for section 11 would amount to \$9.0 million. However, if the actual vacancy rate were applied, the estimates under posts would amount to \$8.5 million, representing a difference of \$500,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.38 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its consideration of future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IV.39 The proposed non-post resources for 2026 of \$2,169,100 represent an increase of \$319,000, or 17.2 per cent, compared with the appropriation for 2025 of \$1,850,100 (A/80/6 (Sect. 11), table 11.14). The increase is due to additional requirements under grants and contributions (\$321,400) for the African Policy Innovation Fellowship Programme for a second cohort of 10 young African fellows for their monthly stipends, onboarding and repatriation travel, separation grant and medical insurance from January to June 2026, for a total of two annual cohorts of 20 fellows (10 in each cohort) from 2026 onward pursuant to General Assembly resolution 78/263.

IV.40 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines which contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9). Allotments for non-post resources in NEPAD represented 86 per cent of the 2024 appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and also taking into account the impact of liquidity measures on actual expenditure, the Advisory Committee provides observations and recommendations under the following budget classes:**

(a) Consultants: the proposed resources under consultants amount to \$52,600, reflecting a reduction of \$49,600 compared with the 2025 appropriation. The information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$17,000 against an appropriation of \$113,400 (and an allotment of \$106,600) for 2024, \$116,100 against an appropriation of \$157,300 for 2023 and \$64,400 against an appropriation of \$121,400 for 2022. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). Therefore, and in view of the pattern of underexpenditure, the Committee recommends a reduction of 15 per cent (\$7,900) to the proposed resources for consultants;**

(b) Travel of staff: the proposed resources under travel of staff amount to \$266,200 for 2026, reflecting a decrease of \$1,900 compared with the 2025 appropriation. From supplementary information provided to it, the Committee notes several person-trips for travel related to coordination with other United Nations entities. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 5 per cent (\$13,300) to the proposed requirements under travel of staff.**

IV.41 Subject to its recommendation in paragraph IV.40 above, and without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

IV.42 Extrabudgetary resources for NEPAD for 2025 and 2026 each were estimated to amount to \$611,000, with expenditure as at 30 June 2025 amounting to \$210,127. Upon enquiry, the Advisory Committee was provided with information on extrabudgetary resources and related expenditure from 2022 to 2025, as at 30 June 2025, and projected for 2026, as follows:

Table IV.7
Extrabudgetary resources

(United States dollars)

<i>Year</i>	<i>Estimates</i>	<i>Expenditures</i>
2022	451 500	435 100
2023	554 700	186 800
2024	756 000	461 100
2025	611 000	210 127
2026	611 000	n/a

IV.43 The extrabudgetary resources for 2026 would sustain initiatives established in 2023, 2024 and 2025, with related non-post resources to be used for various activities, including the African Policy Innovation Fellowship Programme, and the establishment of a network to allow academics and policymakers to exchange and jointly develop knowledge products on issues of priority for the African continent (A/80/6 (Sect. 11), para. 11.56).

African Policy Innovation Fellowship Programme

IV.44 The African Policy Innovation Fellowship Programme was established in response to paragraph 19 of General Assembly resolution 78/263, whereby the Assembly requested the Secretary-General to present in the context of the subsequent proposed programme budget a proposal for the establishment of a fellowship for young Africans at United Nations Headquarters in New York to strengthen institutional capacities in policy analysis, design and monitoring, under the coordination of the Office of the Special Adviser on Africa (A/78/7, paras. IV.84 and IV.85). Upon enquiry, the Advisory Committee was informed that the approved 2025 programme budget foresaw that the pilot cohort, phase one, would include 10 fellows in 2025. Phase two would be for a duration of six months but, due to the ongoing liquidity situation, only a portion of the approved funds was allotted in 2025 and the fellows' stay at Headquarters in New York was therefore reduced to three months. Furthermore, the Fellowship Programme was intended as a capacity-building initiative and the related policies and procedures are being coordinated by the Department of Economic and Social Affairs in accordance with its mandate.

IV.45 Upon enquiry, the Advisory Committee was provided with a breakdown of the costs of the Fellowship Programme, as follows:

Table IV.8
Fellowship cost estimates, per fellow

(United States dollars)

<i>Stipend category</i>	<i>Amount</i>
Travel rate (including residence) for first month	7 859.0
Residential rate from second month onward	3 627.0
Monthly medical insurance	39.7
Recruitment and separation travel	5 000.0
Total cost per fellow	31 232.3
Approved amount for 10 fellows in 2025	321 400.0
Proposed amount for 20 fellows in 2026	642 800.0

IV.46 The Advisory Committee acknowledges the efforts to implement the Fellowship Programme and recalls that the Office of the Special Adviser on Africa had intended to seek out voluntary contributions (A/79/7, para. IV.68). The Committee looks forward to an update, also in the context of the UN80 Initiative, on the operationalization of the Fellowship Programme, including on efforts to obtain sustainable extrabudgetary funding, and trusts that, once it is established and lessons learned are available, the Office will evaluate the Programme so as to ensure its long-term success.

Human resources-related matters

IV.47 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 18 staff encumbering posts in the Professional and higher categories with geographical status, 5 were from overrepresented Member States, 9 were from Member States within range and 4 were from underrepresented Member States. Furthermore, of the seven appointments made under section 11 in the context of the senior managers' compact since 2022, four (or 57 per cent) had been from Member States within range, 2 (or 29 per cent) from overrepresented Member States and 1 (or 14 per cent) from an underrepresented Member State.

IV.48 The 21 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 19 Member States: 12 were nationals of 10 African States, 1 of an Asia-Pacific State, none of Eastern European States or Latin American and Caribbean States, 4 of Western European and other States, and 4 of the United States of America.

IV.49 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 24 staff encumbering regular budget-funded posts and positions, 12 were women and 12 were men. Of the 20 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 8 were women and 12 were men.

IV.50 The Advisory Committee was informed, upon enquiry, that no staff members in NEPAD will reach their mandatory retirement age in the next two years, and three staff members will in the next three to five years.

IV.51 The Advisory Committee notes that 14 per cent of appointments in NEPAD since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in NEPAD. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I above.

Section 12

Trade and development

Regular budget	
Appropriation for 2024	\$83,589,400
Allotment for 2024	\$75,311,100
Expenditure for 2024	\$81,847,100
Appropriation for 2025	\$89,995,000
Expenditure as at 30 June 2025	\$38,428,300
Proposal for 2026	\$88,288,400
Extrabudgetary resources	
Available for 2024	\$61,326,000
Expenditure for 2024	\$60,299,000
Estimate for 2025	\$60,299,000
Expenditure as at 30 June 2025	\$31,173.400
Projected for 2026	\$60,299,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.52 The regular budget resources requested by the Secretary-General under section 12 amount to \$88,288,400 before recosting, reflecting a net decrease of \$1,706,600 (1.9 per cent), compared with the appropriation for 2025 ([A/80/6 \(Sect. 12\)](#), paras. 12.88–12.90) and table 12.21). The proposed level as detailed in the report of the Secretary-General reflects mainly the net impact of: (a) technical adjustments in the amount of \$2,075,000, due to the removal of all requirements in the amount of \$2,514,300 to support the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, offset in part by increased requirements of \$431,300, reflecting the delayed impact of the establishment of five temporary posts in 2025; and (b) new and expanded mandates of \$355,200, reflecting the requirements under other staff costs in relation to General Assembly resolution [79/1](#). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.24.

General observations

UN80 Initiative

IV.53 According to information provided to the Advisory Committee upon enquiry, UNCTAD is currently conducting a review of post and non-post resources in the context of the UN80 Initiative, and the final proposals will be reflected in the upcoming report on the revised estimates for the 2026 proposed budget. The Committee was also informed of the limited scope of relocating UNCTAD staff to other duty stations given the resulting impact on mandate implementation and on the assistance provided to Member States. Ensuring the access of Member States to the

UNCTAD headquarters duty station as the global “trade hub” of the three international trade institutions, namely UNCTAD, WTO and the International Trade Centre, provides for the effective functioning of the organization in terms of its work on trade and development and enables international trade discussions, debates and activities.

Collaboration with United Nations development entities

IV.54 Upon enquiry, the Advisory Committee was informed of the collaboration by UNCTAD with regional commissions to implement its mandated work programme by means of joint reports and projects, and participation in conferences and events, based on the comparative advantage of each entity with regard to maximizing synergies in such areas as the impact of debt burdens on development, measuring and curbing illicit financial flows and building Member State capacity on the integrated treatment of trade and development. The Committee was also informed that engagement by UNCTAD with resident coordinators was based on coordination and service provision whereby UNCTAD provided expertise, data and statistics for policy analysis and formulation on trade and development, as well as offered support to requesting countries, through the United Nations Inter-Agency Cluster on Trade and Productive Capacity, the common country analysis and the United Nations Sustainable Development Cooperation Frameworks, and to economists in the United Nations Economists’ Network. In terms of conducting technical cooperation activities in a given country, UNCTAD engaged early in the process with resident coordinators to maximize coordination with the in-country United Nations capacities and to enhance buy-in from Governments and civil society.

IV.55 In terms of coordination with Secretariat entities, the Committee was informed that the role of UNCTAD in development issues is in relation to its substantive role in undertaking research and analysis and in conducting technical cooperation activities compared with the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Office of the Special Adviser on Africa, which had advocacy and coordination roles for the respective countries that they supported. The Committee was also informed that while mandates for UNCTAD and the Office of the High Representative had evolved over time, their respective roles had remained unchanged, as had the research and analysis role of UNCTAD on trade and development and interrelated issues of finance, technology, investment and sustainable development. In this regard, the Committee recalls the information it was previously provided regarding coordination with the Office of the High Representative and the Department of Economic and Social Affairs ([A/79/7](#), paras. IV.98–IV.99). **The Advisory Committee trusts that the UN80 Initiative will be aimed at further enhancing cooperation and avoiding duplication in the development pillar with a view to ensuring the optimal use of resources.**

Table IV.9
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	392	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 68 P-4, 78 P-3, 37 P-2/1, 10 GS (PL), 120 GS (OL)
Proposed for 2026	392	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 68 P-4, 78 P-3, 37 P-2/1, 10 GS (PL), 120 GS (OL)

	<i>Number</i>	<i>Details</i>
Extrabudgetary		
Estimated for 2025	15	1 D-2, 1 P-5, 2 P-4, 2 P-3, 9 GS (OL)
Projected for 2026	15	1 D-2, 1 P-5, 2 P-4, 2 P-3, 9 GS (OL)

Comments and recommendations on posts

IV.56 The Secretary-General proposes a total of 392 posts for 2026, representing no change compared with the approved level for 2025 ([A/80/6 \(Sect. 12\)](#), tables 12.22 and 12.23).

Vacant posts and vacancy rates

Table IV.10
Number of posts and vacancy rates, 2024–2026

<i>Category</i>	<i>2024</i>				<i>2025</i>						<i>2026</i>	
	<i>Approved posts</i>	<i>Approved vacancy rate (percentage)</i>	<i>Average vacancy rate (percentage)</i>	<i>Actual vacancy rate as at 31 December (percentage)</i>	<i>Proposed posts</i>	<i>Approved posts</i>	<i>Encumbered as at 30 June</i>	<i>Approved vacancy rate (percentage)</i>	<i>Average vacancy rate (Jan–June) (percentage)</i>	<i>Actual vacancy rate as at 30 June (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	256	10.2	11.4	15.6	262	262	211	12.1	18.2	19.5	262	12.1
General Service and related	132	6.3	3.6	6.1	130	130	117	7.3	8.0	10.0	130	7.3

IV.57 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 64 regular budget-funded posts (2 D-1, 10 P-5, 6 P-4, 19 P-3, 14 P-2 and 13 General Service (Other level)) were vacant, of which 2 D-1, 1 P-3 and 1 General Service (Other level) post had been vacant for over two years. Recruitment for those posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNCTAD would amount to \$81.1 million. However, if the actual vacancy rates were applied, the post requirements would amount to \$77.2 million, representing a difference of \$3.9 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Special post allowance

IV.58 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2025, UNCTAD had 17 posts (5 P-5, 9 P-4 and 3 P-3) encumbered through the granting of special post allowance for more than one year, as outlined in the table below.

Table IV.11
Posts encumbered through special post allowance

<i>Component/subprogramme</i>	<i>Post grade</i>	<i>Functional title</i>	<i>Status of recruitment</i>	<i>Reasons for extended special post allowance</i>
Executive direction and management	P-4	Programme Management Officer	–	Incumbent on special leave without pay; special post allowance for temporary incumbent
Executive direction and management	P-4	Statistician	Job opening prepared	Due to the recruitment freeze on account of the liquidity crisis, the job opening was not advertised
Executive direction and management	P-3	Economic Affairs Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 1. Globalization. interdependence and development	P-4	Economic Affairs Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 1. Globalization. interdependence and development	P-5	Senior Economic Affairs Officer	Job opening prepared	Due to the recruitment freeze on account of the liquidity crisis, the job opening was not advertised
Subprogramme 1. Globalization. interdependence and development	P-4	Economic Affairs Officer	Recruitment completed	Special post allowance ended in April 2025
Subprogramme 1. Globalization. interdependence and development	P-3	Economic Affairs Officer	–	Incumbent on special leave without pay; special post allowance for temporary incumbent
Subprogramme 2. Investment and enterprise	P-5	Chief of Section, Economic Affairs	Post under recruitment freeze	Special post allowance will end following the completion of the recruitment process
Subprogramme 2. Investment and enterprise	P-3	Economic Affairs Officer	–	Incumbent on temporary assignment; special post allowance for temporary incumbent
Subprogramme 2. Investment and enterprise	P-4	Legal Officer	–	Incumbent was on special leave without pay; returned to post in April 2025
Subprogramme 3. International trade and commodities	P-4	Economic Affairs Officer	–	Incumbent on temporary assignment; special post allowance for temporary incumbent
Subprogramme 3. International trade and commodities	P-5	Chief Of Section, Economic Affairs	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post

<i>Component/subprogramme</i>	<i>Post grade</i>	<i>Functional title</i>	<i>Status of recruitment</i>	<i>Reasons for extended special post allowance</i>
Subprogramme 3. International trade and commodities	P-4	Economic Affairs Officer	Central review board stage, under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 3. International trade and commodities	P-5	Senior Economic Affairs Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 3. International trade and commodities	P-5	Senior Economic Affairs Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 3. International trade and commodities	P-4	Legal Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post
Subprogramme 5. Africa, least developed countries and special programmes	P-4	Economic Affairs Officer	Selection process completed but post under recruitment freeze	Special post allowance will end following the lifting of the recruitment freeze imposed due to the liquidity crisis, thus resulting in the selection of a candidate for this post

IV.59 The Advisory Committee trusts that an update will be provided to the General Assembly as to the number of posts encumbered through the granting of special post allowance for one year or more at the time of its consideration of the present report.

IV.60 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.61 Proposed non-post resources for 2026 amount to \$7,151,700, reflecting a net decrease of \$2,223,400, or 23.7 per cent, compared with the appropriation for 2025 (*ibid.*, paras. 12.88–12.90 and table 12.26). The Advisory Committee notes that a decrease of \$2,514,300 is due to technical adjustments resulting from the removal of all requirements to support the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, which expired on 22 July 2025 (see paras. IV.66 and IV.67 below). The amounts fall under other staff costs (\$1,213,600), consultants (\$539,700), travel of staff (\$520,200) and general operating expenses (\$240,800) (A/80/6 (Sect. 12), para. 12.88 (b)).

General temporary assistance positions

IV.62 The Secretary-General proposes resource changes under new mandates reflecting a non-recurrent increase of \$355,200, as follows:

(a) One general temporary assistance position of Economic Affairs Officer (P-4) based in Geneva in the amount of \$233,800 for one year to provide specialized substantive support to the working group on data governance for implementation of the request contained in paragraph 48 of the Global Digital Compact (General Assembly resolution [79/1](#), annex I);

(b) An additional six months of one position of Data Scientist (P-4) in the amount of \$106,700 for implementation of the request contained in paragraph 81 (a) and (b) of Assembly resolution [79/1](#) to provide substantive, technical and analytical backstopping support to the independent high-level expert group developing recommendations for a limited number of country-owned and universally applicable indicators of sustainable development that complement and go beyond GDP, and to the United Nations-led intergovernmental process to be initiated following completion of the work of the independent high-level expert group, as well as and related travel (\$14,700) ([A/80/6 \(Sect. 12\)](#), para. 12.89 and table 12.24 (1)).

IV.63 According to information provided to the Advisory Committee upon enquiry, all requirements for implementation of the above requests are non-recurrent and therefore would be reflected as a reduction under technical adjustments in the context of the proposed programme budget for 2027 of UNCTAD. Furthermore, the vacant positions at UNCTAD result from the prevailing liquidity crisis and the hiring restrictions imposed, and UNCTAD intends to recruit against these vacant positions in order to complement its ongoing work on existing mandates. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed additional general temporary assistance positions at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Other non-post resources

IV.64 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, contributing to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9; and table IV.24). Allotments for non-post resources in UNCTAD represented 63.7 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: requirements amount to \$480,900, reflecting a decrease of \$539,700, or 52.9 per cent, for technical adjustments under the Memorandum of Understanding, compared with the appropriation for 2025. Information provided to the Committee shows expenditure totalling \$516,400 for 2024 against an appropriation of \$1,112,700 and an allotment of \$609,200. The requested resources would provide for the services of consultants to prepare studies and inputs on a number of matters and reports, including the *Trade and Development Report*, the *World Investment Report*, trade and development matters, investment strategies and policies, and issues and studies related to the Bridgetown Covenant. **The Advisory Committee recalls that**

the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). The Committee therefore recommends a reduction of 15 per cent (\$72,100) to the proposed requirements under consultants;

(b) Contractual services: requirements amount to \$1,152,500, reflecting an increase of \$146,200, or 14.5 per cent, compared with the appropriation for 2025. The Committee was provided with additional information and notes that resources are proposed under the four subprogrammes in the amount of \$73,000 for the printing cost of publications, \$128,800 for external translation and \$12,700 for editing and printing of official records, hardcovers, portable media, and laminated and other special materials. The Committee notes that expenditure in the amount of \$966,300 was incurred against an appropriation of \$821,600 in 2022, \$1,226,400 against an appropriation of \$926,100 in 2023 and \$1,342,700 against an appropriation of \$957,500 and an allotment of \$746,200 in 2024. **The Advisory Committee encourages UNCTAD to use the approved resources efficiently and to further utilize existing in-house capacity to reduce the need for external services;**

(c) General operating expenses: requirements amount to \$2,095,200, reflecting a decrease of \$240,800, or 10.3 per cent, compared with the appropriation for 2025. From the supplementary information provided to it, the Committee notes that expenditure in 2024 amounted to \$857,200 against an appropriation of \$2,112,200 (and an allotment of \$1,252,800). **Taking into account the above, the Advisory Committee recommends a reduction of 5 per cent (\$104,800) to the proposed requirements under general operating expenses;**

(d) Furniture and equipment: requirements amount to \$416,300, reflecting a decrease of \$7,800, or 1.8 per cent, for technical adjustments compared with the appropriation for 2025. The Committee was provided with additional information and notes that resource requirements of \$408,500 would provide for the acquisition and replacement of office equipment, including computers and printers under programme support. According to information provided to the Committee upon enquiry, UNCTAD currently manages a fleet of 607 laptops, of which 488 are assigned to users and 119 are in stock to be deployed as replacements for broken or out-of-warranty equipment. In addition, 254 devices will be out of warranty by the end of 2026, 127 in 2027 and 101 in 2028. Furthermore, the warranty period is four years, but UNCTAD keeps laptops in operation for an additional year after the warranty expires, due to budget limitations. **The Advisory Committee notes UNCTAD keeps laptops in operation beyond the indicated four-year warranty and encourages UNCTAD to also adopt a laptop replacement cycle that takes into consideration the five-year useful life as determined by OICT. Taking into account the above, the Committee is of the view that a phased approach to laptop replacement can be undertaken and recommends a reduction of 10 per cent (\$41,600) to the proposed requirements under furniture and equipment.**

IV.65 Subject to its recommendations in paragraph IV.64 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Memorandum of understanding on trade facilitation

IV.66 The Advisory Committee recalls that UNCTAD has been the lead United Nations entity for the implementation of the memorandum of understanding on trade facilitation in the context of the arrangement for the United Nations activities to mitigate global food insecurity and its humanitarian impact. With the expiration on 22 July 2025 of the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, no regular budget resources are being proposed for 2026, which reflects a decrease of \$2,514,300 compared with the approved budget for 2025 (A/80/6 (Sect. 12), paras. 12.88 and 12.103, and table 12.31). The Committee notes that the removal of the organizational unit named Memorandum of Understanding under executive direction and management reflects the removal of all requirements to support the Memorandum of Understanding, including the resources for five general temporary assistance positions (1 D-2, 1 P-5, 2 P-4 and 1 General Service (Other level)) (ibid., annex; see also A/79/7, paras. IV.86–IV.91 and table IV.10; and A/79/6 (Sect. 12), paras. 12.101–12.106).

IV.67 Upon enquiry, the Advisory Committee was provided with information regarding the implementation of the Memorandum of Understanding. The Committee was further informed that the performance reports for the financial periods 2022, 2023 and 2024 included budget implementation information related to the Memorandum of Understanding and the Initiative on the Safe Transportation of Grain and Foodstuffs from Ukrainian Ports (Black Sea Initiative) for the respective budget periods. The financial performance report on the programme budget for 2025 will include the 2025 budget implementation information for the Memorandum of Understanding. In terms of programmatic implementation, the Committee was informed that, in his report on the work of the Organization for 2023, the Secretary-General reported on the interim results of both initiatives. A final report on the implementation of the Memorandum of Understanding would be prepared following its conclusion in July 2025, and no later than December 2025, for the consideration of the Secretary-General. **The Advisory Committee notes the conclusion of Memorandum of Understanding activities in 2025 and that performance will be reported in the financial performance report for 2025.**

Human resources-related matters

IV.68 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 209 posts in the Professional and higher categories with geographical status under section 12, 73 were encumbered by nationals from overrepresented Member States, 106 from Member States within range and 30 from underrepresented Member States. Furthermore, of the 50 appointments made under section 12 in the context of the senior managers' compacts since 2022, 23 (46 per cent) had been from overrepresented Member States, 23 (46 per cent) from Member States within range and 4 (8 per cent) from underrepresented Member States.

IV.69 The 352 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 98 Member States: 71 were nationals of 26 African States, 58 of 19 Asia-Pacific States, 31 of 14 Eastern European States, 51 of 19 Latin American and Caribbean States, 129 of 19 Western European and other States, 10 of the United States of America and 2 under "Other".

IV.70 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 343 staff encumbering regular budget-funded posts and positions, 192 were

women and 151 were men. Of the 222 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 104 were women and 118 were men. The Committee was also informed that 10 staff members in UNCTAD would reach their mandatory retirement age in the next two years, and 51 staff members would do so in the next five years.

IV.71 Upon enquiry, the Advisory Committee was informed of the efforts to improve geographical representation, including broader outreach to attract a diverse group of qualified applicants, communication to hiring managers on the importance of recruitment from unrepresented and underrepresented countries, targeted outreach through social media and participation in career fairs to promote career opportunities for young professionals from these categories of countries. The Committee was also informed of the hiring restrictions in the context of the Organization-wide liquidity measures and that the decreased representation of some regional groups due to the retirement and departure of staff could not always be compensated for through recruitment. The Committee notes that UNCTAD monitors this indicator on a monthly basis and that senior management is informed of progress, including in the context of senior management meetings.

IV.72 **The Advisory Committee notes with concern that 8 per cent of appointments in UNCTAD since 2022 have been from underrepresented Member States, significantly below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in UNCTAD. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation.** The Committee further discusses matters related to human resources in chapter I above.

Section 13

International Trade Centre

Regular budget	
Approved for 2024 ^a	\$21,723,500
Allotment for 2024	\$21,723,500
Expenditure for 2024 ^a	\$21,631,700
Approved for 2025 ^a	\$23,376,800
Expenditure as at 30 June 2025	\$10,868,700
Proposal for 2026 ^a	\$23,376,800
Extrabudgetary resources	
Available for 2024	SwF 112,263,000
Expenditure for 2024	SwF 102,991,900
Estimate for 2025	SwF 94,530,000

Expenditure as at 30 June 2025	SwF 57,812,300
Projected for 2026	SwF 94,530,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a Represents the United Nations share of the ITC full regular budget disbursed as a grant.	

IV.73 The full regular budget of ITC, which is expressed in Swiss francs, is funded equally by the two parent organizations of ITC, the United Nations and WTO. For 2026, it is proposed in the amount of SwF 38,431,300 (A/80/6 (Sect. 13), table 13.4 (1)). The share of the United Nations (50 per cent) in the ITC full regular budget, which takes the form of a grant, is estimated at SwF 19,215,700 for 2026 before recosting (see para. IV.85 below), equivalent to an amount of \$23,376,800 at an exchange rate of SwF 0.8220 to \$1.00 (ibid., para. 13.33). The grant proposed for 2026 is at the same level as the appropriation approved for 2025. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.25. ITC conducted a spending review as part of its proposed budget exercise for 2026 (see paras. IV.83 and IV.84 below)

General observations

UN80 initiatives

IV.74 According to information provided to the Advisory Committee upon enquiry, ITC was requested to submit a proposal in the context of the UN80 revised estimates to achieve a reduction of at least 11 per cent of its full regular budget in the proposed programme budget for 2026. The lower reduction target compared with other entities reflects the WTO decision to withhold 11 per cent of its 2025 grant to ITC and the understanding that WTO is likely to reduce its 2026 grant to ITC by 11 per cent. **The Advisory Committee trusts that ITC will identify comprehensive measures and tangible proposals to enhance efficiency and effectiveness in the context of the UN80 Initiative.**

Table IV.12

Staffing resources

	Number	Details
ITC full regular budget		
Approved for 2025	160	1 ASG, 1 D-2, 5 D-1, 21 P-5, 29 P-4, 20 P-3, 14 P-2/1, 69 GS (OL)
Reclassification	–	1 P-5 in the Division of Country Programmes as 1 D-1 in the Division of Sustainable and Inclusive Trade 1 P-4 to 1 P-3 in the Division of Market Development
Redeployment	–	1 D-1 from the Division of Sustainable and Inclusive Trade in Geneva to the ITC regional office in Nairobi 1 P-3 from the Division of Country Programmes to the ITC regional office in Nairobi
Reassignment	–	1 P-4 Programme Management Officer as Statistician, 1 P-3 Programme Management Officer as Data Analyst and 1 Driver (GS (OL)) as General Services Assistant
Proposed for 2026	160	1 ASG, 1 D-2, 6 D-1, 20 P-5, 28 P-4, 21 P-3, 14 P-2/1, 69 GS (OL)

	Number	Details
Extrabudgetary		
Estimated for 2025	20	1 P-5, 3 P-4, 4 P-3, 1 P-2, 11 GS (OL)
Projected for 2026	20	1 P-5, 3 P-4, 4 P-3, 1 P-2, 11 GS (OL)

Comments and recommendations on the proposed post resources

IV.75 A total of 160 posts are proposed for 2026 for the ITC full regular budget, which represents the same number of posts approved for 2025, with two proposed reclassifications (1 P-5 to D-1, and 1 P-4 to P-3); two redeployments (1 D-1 and 1 P-3 from Geneva to Nairobi); and three reassignments (1 P-4, 1 P-3 and 1 General Service (Other level)). It is indicated in the budget proposal that, for increased clarity and transparency, details of ITC post resources to be provided for by the proposed grants from the United Nations and WTO are presented in tables 13.6 and 13.7 and annex I, notwithstanding that these posts are not part of the proposed or approved staffing table of the United Nations regular budget ([A/80/6 \(Sect. 13\)](#), para. 13.34).

Redeployment

IV.76 It is proposed to redeploy one post of Director in the Division of Sustainable and Inclusive Trade (D-1) and one post of Programme Management Officer (P-3) in the Division of Country Programmes, both located in Geneva, to the ITC new regional office in Nairobi (*ibid.*, annex II). It is indicated that the spending review identified the need for a geographical redeployment of resources in line with the strategic shift of ITC towards enhanced regional presence and proximity to beneficiaries, with the objective of strengthening national- and regional-level engagements, facilitating more responsive technical assistance and enhancing the impact of ITC work in sub-Saharan Africa. The budget proposal acknowledges that the planned redeployment also addresses the recommendation of the Advisory Committee contained in paragraph IV.110 of [A/79/7](#) (*ibid.*, para. 13.35 (a) (i)).

IV.77 The Advisory Committee recalls that the D-1 post was established in 2016 for an intended ITC liaison office in Addis Ababa and was redeployed to Geneva in 2022 to head the new ITC Division of Sustainable and Inclusive Trade. The Committee recommended against the redeployment of the post from Addis Ababa to Geneva, as the post was established to provide direct support to African institutions and organizations on trade issues, and recommended that the General Assembly request ITC to consider alternative locations in Africa. Both recommendations were endorsed by the Assembly in its resolution [77/263 A \(A/79/7\)](#), paras. IV.107–IV.110; and [A/77/7](#), paras. IV.100 and IV.101). The Committee acknowledges that the proposed redeployment of the D-1 post to the new ITC regional office in Nairobi would be in accordance with its previous recommendation emphasizing the importance of ITC providing direct support to African institutions and organizations on trade issues, as was decided when establishing the D-1 post for an intended ITC liaison office in Addis Ababa in 2016.

IV.78 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report (see chap. I, para. 9 above). The Committee therefore recommends against the two proposed reclassifications (1 P-5 to D-1, and 1 P-4 to P-3), two redeployments (1 D-1 and 1 P-3) and three reassignments (1 P-4, 1 P-3 and 1 General Service (Other level)) at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts

IV.79 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, two posts (1 D-1 and 1 P-5) funded by the regular budget of ITC were vacant and that no posts had been vacant for two years or longer. The D-1 post for the Division of Sustainable and Inclusive Trade is proposed for redeployment to the ITC regional office in Nairobi, while the P-5 post became vacant due to the retirement of the previous incumbent and is proposed for reclassification to D-1 to head the Division.

Comments and recommendations on the proposed non-post resources

IV.80 The overall non-post resources proposed for 2026 for the ITC full regular budget amount to SwF 8,461,500, which represents an increase of SwF 25,000, or 0.3 per cent, compared with the provision for 2025 (A/80/6 (Sect. 13), table 13.5). The proposed resource changes are explained in paragraph 13.35 (b) of the budget proposal, as follows: (a) total increases of SwF 270,900 under travel of staff (SwF 17,200), contractual services (SwF 218,700) and general operating expenses (SwF 35,000); and (b) total decreases of SwF 245,900 under other staff costs (SwF 55,000), consultants (SwF 50,000), supplies and materials (SwF 40,000) and grants and contributions (SwF 100,900). Upon enquiry, the Advisory Committee was informed that, for 2024, ITC had received the full allotment corresponding to the grant approved by the General Assembly.

IV.81 **The Advisory Committee notes the proposed overall cost-neutral changes for 2026 arising from the spending review for more efficient utilization of financial and human resources (see paras. IV.83 and IV.84 below). The Committee is nonetheless of the view that further efforts could be explored by ITC to achieve a higher level of efficiency and effectiveness in its mandate delivery.** The Committee will revert on this matter in its report on the revised estimates.

IV.82 **Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph IV.78 above, and without prejudice to its recommendations in the report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the regular budget of ITC.**

Other matters*Spending review*

IV.83 It is indicated that the spending review pursuant to paragraph 20 of General Assembly resolution 77/262 was undertaken in parallel with the development of the ITC strategic plan for the period 2026–2030. The review pointed to opportunities for better and more efficient utilization of financial and human resources, including through the reconfiguration of staffing structures, the repurposing of existing posts and the redistribution of non-post resources. Furthermore, ITC will launch a new flagship initiative – the Global Small and Medium-sized Enterprises Ministerial Meeting – designed to serve as a high-level platform for strategic dialogue on the development of small and medium-sized enterprises. Funding requirements for this initiative are planned to be provided through the reconfiguration of non-post resources in line with the findings of the spending review (A/80/6 (Sect. 13), paras. 13.26–13.29).

IV.84 According to the budget proposal, overall cost-neutral changes for 2026 arising from the spending review reflect decreased requirements of SwF 25,000 under posts and an increase of SwF 25,000 under non-post resources. **The Advisory Committee notes that the spending review was guided by the principle of cost**

neutrality, with minor changes in the overall resource level of approximately 0.1 per cent of the proposed full regular budget of ITC. The Committee further discusses spending reviews in chapter I above.

Recosting

IV.85 According to information provided to the Advisory Committee upon enquiry, the implementation of the provisions of General Assembly resolution [79/257](#) mandating the discontinuation of recosting for non-post resources in the context of the United Nations grant to ITC is still under review. In addition, it should be noted that, due to the unique nature of ITC, the United Nations grant to ITC was never treated as a standalone non-post object of expenditure, given the fact that the United Nations has a commitment to provide its share of the United States dollar equivalent of 50 per cent of the ITC full regular budget, which is denominated in Swiss francs. The Committee received information on a tentative implementation plan concerning recosting the United Nations share of the ITC full regular budget going forward. The Secretariat indicated that the best way forward would be presenting a detailed recosting proposal for the United Nations grant to ITC, for the consideration of the Assembly, in the context of the report of the Secretary-General on the revised estimates: effect of changes in rates of exchange and inflation, for the proposed programme budget for 2026. **Noting the unique administrative arrangements of ITC with the United Nations and WTO (see para. IV.73 above and [A/79/6 \(Sect. 13\)](#), para. 13.29 and annex II), as well as the Secretariat's plan for recosting the United Nations share of the ITC full regular budget, the Advisory Committee underscores that, in light of the decision of the General Assembly not to recost non-post resources, any plans regarding recosting of amounts approved as grants and contributions under non-post resources have to be proposed and approved by the Assembly.** The Committee further discusses recosting in chapter I above.

Human resources-related matters

IV.86 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 158 ITC staff from 60 States encumbering posts financed from the ITC full regular budget, 78 were nationals of Western European and other States, 25 of African States, 22 of Latin American and Caribbean States, 16 of Eastern European States, 12 of Asia-Pacific States and 5 of the United States of America. The Committee notes that, of the total of 158 staff, 29 staff (9 Professional and 20 General Service) were nationals of one Member State. It was indicated to the Committee that it was worth noting that ITC full regular budget posts were not subject to the United Nations system of desirable ranges for the geographical distribution of staff in the Professional and higher categories. Nevertheless, ITC fully recognized the importance of equitable geographical representation and was committed to promoting diversity in its workforce.

IV.87 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 158 staff encumbering ITC regular budget posts, 104 were women and 54 were men. Of the 89 staff encumbering ITC regular budget-funded posts in the Professional and higher categories as at the same date, 46 (51.7 per cent) were women and 43 (48.3 per cent) were men.

IV.88 The Advisory Committee was also informed, upon enquiry, that 8 staff members in ITC were expected to retire in the next two years and 10 in the next three to five years.

IV.89 The Advisory Committee notes the continued imbalance of geographical representation of staff in ITC. The Committee trusts that the UN80 Initiative will

present a concrete opportunity to make greater progress towards equitable geographical representation of Member States and to promote gender parity, where gaps exists, and rejuvenation (see [A/79/7](#), para. IV.116). The Committee further discusses matters related to human resources in chapter I above.

Section 14

Environment

Regular budget	
Appropriation for 2024	\$21,990,200
Allotment for 2024	\$19,956,400
Expenditure for 2024	\$20,466,300
Appropriation for 2025	\$24,501,100
Expenditure as at 30 June 2025	\$9,730,300
Proposal for 2026	\$24,273,400
Extrabudgetary resources	
Available for 2024	\$413,209,600
Expenditure for 2024	\$642,728,400
Estimate for 2025	\$578,485,500
Expenditure as at 30 June 2025	\$359,309,600
Projected for 2026	\$578,485,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.90 The regular budget resources requested by the Secretary-General under section 14 amount to \$24,273,400, before recosting, reflecting a net decrease of \$227,700, or 0.9 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 14\)](#), table 14.11 and paras.14.106–14.109). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.26 below.

General observations

Functional review and the UN80 Initiative

IV.91 The Advisory Committee was informed, upon enquiry, of the role of UNEP as one of the coordinators of the development cluster in the Secretariat of the United Nations in the context of the UN80 Initiative, together with the Department of Economic and Social Affairs, UNCTAD and ECA, and in terms of mandate delivery, and enhancing efficiency and effectiveness, including through such initiatives as the consolidation of existing administrative capacities into common administrative platforms. Furthermore, UNEP had launched a comprehensive functional review at the beginning of April 2025, preceded by human resources measures in February 2025, whereby all extrabudgetary positions were filled through the fixed-term

modality and all staff member contracts were extended on a yearly basis only to ensure mandate delivery while reducing financial and staffing strains.

IV.92 According to further information provided to the Advisory Committee, the functional review focuses on the realignment of both programmatic and programme support areas for the coherent, coordinated and streamlined delivery of core mandates with a review of the institutional set-up, process simplification and functional consolidation, including appropriate relocations from high-cost to lower-cost duty stations across the global presence of UNEP, while considering short-term costs and long-term savings. **The Advisory Committee notes that UNEP initiated a comprehensive review and is of the view that it can provide a basis for identifying concrete, coherent and holistic proposals to enhance efficiency and effectiveness. The Committee trusts that updated information regarding the review will be presented to the General Assembly for its consideration in the context of the UN80 Initiative and that additional efficiencies will be reflected in subsequent budget submissions.**

UNEP country/regional offices

IV.93 The Advisory Committee recalls that it was provided with information that, in 2023, UNEP participated in business operations strategy initiatives in 18 countries, mainly related to common administrative services, and that UNEP would continue to explore options for further collaboration with other United Nations entities. The Committee was also provided with information on UNEP country and regional office locations. The Committee recalls its recommendations concerning the evolution of resources in UNEP country and regional office locations, as well as progress relating to common administrative services, including further collaboration with other United Nations entities, as well as its recommendation regarding the policies guiding the location of UNEP offices, including any strategic assessment and cost-benefit analysis for joining common premises, information on which was to be provided in the next programme budget proposal (see [A/79/7](#), paras. IV.135 and IV.136).

IV.94 In this regard, the Advisory Committee notes that, according to information that it received, cost-benefit analyses will be done on a case-by-case basis as office leases come up for renewal, with a view to possibly moving to common premises, as appropriate. While UNEP is not a country-based entity, the regional offices in Nairobi, Bangkok, Vienna and Beirut are already located in common premises. According to information provided to the Committee upon enquiry, only five UNEP local presences are considered country offices, but the Programme is present in over 40 locations, of which more than half are currently in common premises. UNEP reports annually under the business operations strategy for 24 locations and, to date, UNEP offices in Kenya, the United Republic of Tanzania and Brazil are using common back-office services, with Indonesia planned for the current year. **The Advisory Committee recalls once more its previous recommendations and trusts that information will be provided to the General Assembly on the policies guiding the location of UNEP offices, including the strategic assessment and cost-benefit analysis, particularly with regard to the UN80 Initiative. The Committee also trusts that information on the evolution of resources in UNEP country and regional office locations, as well as progress relating to common administrative services, including further collaboration with other United Nations entities, will be forthcoming (ibid., paras. IV.135 and IV.136).**

Table IV.13
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	115	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 14 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL), 10 LL
Establishment	1	P-3 in subprogramme 5, Chemicals and pollution action
Proposed for 2026	116	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 15 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL), 10 LL
Extrabudgetary		
Estimated for 2025	1 013	1 ASG, 3 D-2, 36 D-1, 94 P-5, 200 P-4, 190 P-3, 83 P-2/1, 12 NPO, 394 LL
Projected for 2026	1 013	1 ASG, 3 D-2, 36 D-1, 94 P-5, 200 P-4, 190 P-3, 83 P-2/1, 12 NPO, 394 LL

Comments and recommendations on posts

IV.95 The Secretary-General proposes a total of 116 regular budget posts for 2026, in the amount of \$22,369,400, reflecting an increase of 1 post compared with the number of posts approved for 2025 (see [A/80/6 \(Sect. 14\)](#), para. 14.108 and annex II).

IV.96 The Advisory Committee notes that, of the 116 regular budget posts and positions proposed for UNEP for 2026, 43 are at the senior and high levels (P-5 and above), representing 37 per cent of the total. **The Advisory Committee trusts that the proportion of high-level posts and positions within UNEP financed from the regular budget will be reviewed in the context of the UN80 Initiative.**

Proposed establishment of the post of Programme Management Officer (P-3)

IV.97 The Secretary-General proposes the establishment of the post of Programme Management Officer (P-3) under subprogramme 5, Chemicals and pollution action, related to strengthening the capacity to enhance the environmental dimension of antimicrobial resistance pursuant to General Assembly resolution [79/2](#). The post would be established as a temporary post for the period 2026–2029 to: (a) update the global action plan on antimicrobial resistance by 2026; (b) support input to the report on antimicrobial resistance for the eighty-first session of the Assembly; and (c) support the substantive arrangements for the high-level meeting on antimicrobial resistance in 2029 (*ibid.*, table 14.14 and annex II). According to information provided to the Committee upon enquiry, the functions of the post include: (a) addressing the need for clean water as regards wastewater, sewage and sanitation, as well as clean energy and air, waste management, the use of chemicals as antimicrobials in animals and plants, and the protection of ecosystems affected by the unsound use of products; and (b) supporting the development of the global action plan and countries in preparing and implementing national actions. Furthermore, the post would provide support to Member States and enable UNEP to deliver on the new Assembly mandate given that current human resources are dedicated to existing core priorities of the subprogramme on chemicals and pollution action.

IV.98 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of the post of Programme Management Officer (P-3) at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Industry and Economy Division

IV.99 The Advisory Committee notes from information it received that subprogramme 5, Chemicals and pollution action, currently has nine posts (1 D-1, 2 P-5, 4 P-4, 1 P-3 and 1 Local level) and that the Industry and Economy Division, within which subprogrammes 5 and 6 are located, currently has a staffing component comprising 184 staff, of which 3 are funded from the regular budget (2 P-5 and 1 P-3) and 181 are funded from extrabudgetary resources. According to information provided to the Committee upon enquiry, the Division hosts both subprogramme 5 and subprogramme 6, Finance and economic transformations. The global subprogramme coordinators for the two subprogrammes report to the Director of the Division and to the Director of the Policy and Programme Division, with the Deputy Executive Director of UNEP as second reporting officer, a model that is applied to all global subprogramme coordinators. Furthermore, the Chemicals and Health Branch and the Resources and Markets Branch of the Industry and Economy Division contribute to the two subprogrammes, as do regional offices and other divisions. The only two regular budget-funded posts in the Division are the global subprogramme coordinators at the P-5 level, which are fully dedicated to subprogramme coordination functions, to facilitate the coherent delivery of the UNEP midterm strategy and programme of work, in alignment with the UNEP delivery model; the remainder of the Division's staff are funded through extrabudgetary sources.

IV.100 The Advisory Committee notes that the Industry and Economy Division has 7 D-1 posts funded from extrabudgetary sources and 14 P-5 posts, of which 2 are funded from the regular budget and 12 from extrabudgetary funds, and that post resources related to subprogramme 5 are allocated to different branches in the divisions of UNEP, as well as to regional offices, including at different levels among the regional offices. The Committee recalls that rule 104.5 (c) of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation indicates that “the subprogramme structure shall, to the extent possible, correspond to an organizational unit, normally at the divisional level. The General Assembly may modify the subprogramme structure of the programme budget when it adopts the programme budget”. The Committee trusts that a better alignment between subprogrammes and organizational units will be assessed in the context of the UN80 Initiative.

Vacant posts and vacancy rates

Table IV.14
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Encumbered as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	98	15.8	21.4	17.3	98	98	18.6	20.7	22.4	77	99	18.6
General Service and related	17	8.7	18.9	17.6	17	17	9.6	24.4	29.4	13	17	9.6

IV.101 According to information provided to the Advisory Committee upon enquiry, as at 30 June 2025, 25 regular budget-funded posts (2 D-1, 6 P-5, 10 P-4, 2 P-3, 1 P-2 and 4 General Service (Other level)) were vacant. Of these, none had been vacant for more than two years. In addition, seven candidates have been selected and are

awaiting onboarding, while recruitment for all remaining vacant posts has been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. Furthermore, if applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNEP would amount to \$22.4 million. However, if the actual vacancy rates were applied, the post requirements would amount to \$21.9 million, representing a difference of \$500,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.102 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph IV.98 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.103 Proposed non-post resources for 2026 amount to \$1,904,000, reflecting a decrease of \$338,500, or 15.1 per cent, compared with the appropriation for 2025. Proposed increases under consultants (\$95,100) and travel of staff (\$10,000) would be offset by reductions under other staff costs (\$208,000), hospitality (\$20,100), contractual services (\$24,700) and general operating expenses (\$190,800) (*ibid.*, table 14.11).

IV.104 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed in part to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9, and table IV.26 below). Allotments for non-post resources in UNEP represented 34.2 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: requirements amount to \$485,300, reflecting an increase of \$95,100, or 24.4 per cent, compared with the appropriation for 2025. From the supplementary information provided, the Committee notes that the requested resources would provide for the services of three different consultants related to the utilization of AI technology, as well as one consultant to implement the outreach strategy of the United Nations Scientific Committee on the Effects of Atomic Radiation. The Committee also notes that there are three consultancies related to technical support in areas of the UNEP programme of work that are planned for periods of more than 100 days. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution [79/258 A](#), sect. VIII, para. 11; and resolution [74/262](#), para. 23). The Committee therefore recommends a reduction of 15 per cent (\$72,800) to the proposed requirements under consultants;**

(b) Travel of staff: requirements amount to \$183,100, reflecting an increase of \$10,000, or 5.8 per cent, compared with the appropriation for 2025. The Committee was provided with information regarding the travel budgeted for the programme of work in 2026 and notes various planned travel for the purposes of stakeholder engagement meetings and participation in coordination meetings. **The Advisory**

Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for engagement and coordination meetings, to the minimum necessary. The Committee therefore recommends a reduction of 15 per cent (\$27,500) to the proposed requirements under travel of staff;

(c) Supplies and materials: requirements amount to \$20,300, the same level as the 2025 appropriation. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$300 against an appropriation of \$19,700 (and no allotment) for 2024, \$11,300 against an appropriation of \$19,400 for 2023 and \$9,200 against an appropriation of \$17,600 for 2022. **Taking into account the level of expenditure since 2022, the Advisory Committee recommends a reduction of 30 per cent (\$6,100) to the proposed requirements under supplies and materials.**

IV.105 Subject to its recommendations in paragraph IV.104 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

IV.106 Extrabudgetary resources are estimated at \$578,485,500 for 2026, reflecting no change compared with the estimate for 2025, and would be used mainly to provide for 1,013 posts (1 Assistant Secretary-General, 3 D-2, 36 D-1, 94 P-5, 200 P-4, 190 P-3, 83 P-2/1, 12 National Professional Officer and 394 Local level), as well as non-post requirements. According to information provided to the Advisory Committee upon enquiry, the programme of work and budget for the biennium 2026–2027 is being developed and will be submitted in the final quarter of 2025. Furthermore, in light of the rapidly changing global financial landscape and subsequent shifts in the priorities of some Member States, the pressure on official development assistance funding has increased. Core income estimates were therefore reduced by 10 per cent for 2025, and UNEP monitors funding trends and maintains close engagement with donors to support stability and transparency in resource mobilization in terms of estimates for 2026. **The Advisory Committee trusts that updated information on the projected extrabudgetary funding levels for 2026 will be provided to the General Assembly at the time of its consideration of the present report.**

Human resources-related matters

IV.107 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 77 posts in the Professional and higher categories with geographical status under section 14, 37 were encumbered by nationals from overrepresented Member States, 33 from Member States within range and 7 from underrepresented Member States. Furthermore, of the 15 appointments made within UNEP in the context of the senior managers' compacts since 2022, 9 (60.0 per cent) had been from overrepresented Member States, 2 (13.3 per cent) from underrepresented Member States and 4 (26.7 per cent) from Member States within range.

IV.108 The 850 staff in the Professional and Higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 122 Member States: 169 were nationals of 34 African States, 188 of 29 Asia-Pacific States, 54 of 18 Eastern European States, 89 of 20 Latin American and Caribbean

States, 314 of 20 Western European and other States, 35 of the United States of America and 1 under “Other”.

IV.109 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 89 staff encumbering regular budget-funded posts and positions, 47 were women and 42 were men. Of the 77 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 36 were women and 41 were men. The Committee was also informed that five staff members in UNEP were expected to retire in the next two years and two in the next five years.

IV.110 The Committee received information indicating that UNEP had implemented an extensive talent outreach programme in 2024, conducting 31 initiatives that engaged over 15,900 participants worldwide, and that those efforts had been designed to position UNEP as an employer of choice for highly qualified and motivated professionals while ensuring a geographically diverse workforce equipped to deliver results on its mandate in collaboration with Member States.

IV.111 **The Advisory Committee notes that 13.3 per cent of appointments to geographical posts in UNEP since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers’ compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in UNEP. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. IV.131; see also A/78/7, para. IV.149). The Committee further discusses matters related to human resources in chapter I above.**

Section 15

Human settlements

Regular budget	
Appropriation for 2024	\$13,018,400
Allotment for 2024	\$11,862,400
Expenditure for 2024	\$11,858,000
Appropriation for 2025	\$15,055,000
Expenditure as at 30 June 2025	\$5,459,200
Proposed for 2026	\$14,989,900
Extrabudgetary resources	
Available for 2024	\$167,932,700
Expenditure for 2024	\$179,056,900
Estimate for 2025	\$162,152,900

Expenditure as at 30 June 2025	\$84,009,400
Projected for 2026	\$175,326,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.112 The regular budget resources requested by the Secretary-General under section 15 amount to \$14,989,900 before recosting, reflecting a net decrease of \$65,100, or 0.4 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 15), para. 15.80 and table 15.8). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.27.

General observations

UN80 Initiative

IV.113 The Advisory Committee was informed, upon enquiry, of the engagement by UN-Habitat in platforms and discussions regarding the UN80 Initiative and participation in the High-Level Committee on Programmes and the High-Level Committee on Management, by which this involvement aligns with broader efforts to decentralize decision-making and improve responsiveness to local needs. In this regard, the Committee was informed that the experience of UN-Habitat in implementing urban policies and programmes placed it in a position to contribute effectively to the reform process, ensuring that the United Nations system was better equipped to address the complexities of urban development.

IV.114 The Advisory Committee recalls that it was provided with information on UN-Habitat liaison offices and functions in the context of the 2025 proposed programme budget. Liaison offices are located in New York, Brussels and Geneva and liaison functions are carried out in Nairobi with permanent representatives, Member States and the UN-Habitat Assembly. UN-Habitat has 64 country or regional offices and, in 2023, realized benefits of \$828,000 across 24 offices, primarily in common administrative services and common ICT services (A/79/7, para. IV.152). The Committee notes from information that it received that UN-Habitat is conducting a strategic assessment of the locations and cost-benefit analysis of common services. **The Advisory Committee recalls its previous recommendation and trusts that information will be provided to the General Assembly on the policies guiding the location of UN-Habitat offices, including the strategic assessment and cost-benefit analysis, in particular with regard to the UN80 Initiative. The Committee also trusts that information on the evolution of resources in UN-Habitat country and regional office locations and on progress relating to common administrative services, including further collaboration with other United Nations entities, will be reflected in subsequent budget submissions (see also A/79/7, para. IV.152).**

Table IV.15
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	82	1 USG, 1 D-2, 5 D-1, 9 P-5, 21 P-4, 15 P-3, 5 P-2/1, 2 GS (OL), 23 LL
Proposed for 2026	82	1 USG, 1 D-2, 5 D-1, 9 P-5, 21 P-4, 15 P-3, 5 P-2/1, 2 GS (OL), 23 LL
Extrabudgetary		
Estimated for 2025	74	1 ASG, 5 D-1, 9 P-5, 13 P-4, 7 P-3, 4 P-2/1, 1 NPO, 34 LL
Projected for 2026	66	1 ASG, 5 D-1, 9 P-5, 9 P-4, 13 P-3, 3 P-2/1, 2 NPO, 24 LL

Comments and recommendations on posts

IV.115 The Secretary-General proposes a total of 82 regular budget posts for 2026, representing no change compared with the approved level for 2025 ([A/80/6 \(Sect. 15\)](#), table 15.9).

Vacant posts and vacancy rates

Table IV.16
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	57	6.3	17.4	22.1	57	15.0	26.4	29.8	57	15.0
General Service and related	25	7.4	1.6	16.0	25	5.7	24.5	36.0	25	5.7

IV.116 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were 20 vacant posts (1 D-1, 2 P-5, 8 P-4, 3 P-2 and 6 Local level) of which none were vacant for more than two years. The recruitment of 15 of the vacant posts was suspended owing to the recruitment freeze resulting from the ongoing liquidity situation, while, of the remaining 5, 1 was in the screening and interview phase, 2 were on lien and the remaining 2 were undergoing reclassification. The Committee was informed, upon enquiry, that, by applying the vacancy rates proposed by the Secretary-General for 2026, the 2026 estimates under posts for UN-Habitat would amount to \$13.5 million and that, by applying the actual vacancy rate, the estimates under posts would amount to \$11.5 million, representing a difference of \$2 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.117 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.118 Proposed non-post resources for 2026 amount to \$1,520,100, reflecting a net decrease of \$65,100, or 0.4 per cent, compared with the appropriation for 2025, with adjustments under consultants (\$41,300), experts (\$23,500) and contractual services (\$300) (*ibid.*, paras. 15.81 and 15.82 and table 15.8). The Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines that contributed in part to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#) para. 9, and table IV.27). Allotments for non-post resources in UN-Habitat, excluding other staff costs, represented 25.8 per cent of the 2024 appropriation for non-post resources.

IV.119 In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the

impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:

(a) Consultants: requirements amount to \$143,300, reflecting a decrease of \$41,300, or 22.4 per cent, compared with the appropriation for 2025, resulting from the technical adjustment pertaining to the non-recurrent components. The Advisory Committee notes expenditure of \$168,100 against an appropriation of \$181,000 in 2023 and no expenditure against \$139,400 in 2024 (with no allotment), in which expenditure was reprioritized owing to liquidity challenges. The Committee also notes from information that it received that the requested resources would provide for the services of consultants to prepare studies and input on a number of matters and reports, in particular the quadrennial report of the Secretary-General on progress in the implementation of the New Urban Agenda and the World Cities Report. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolution 79/258 A, sect. VIII, para. 11, and resolution 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$14,300) to the proposed requirements under consultants;**

(b) Contractual services: requirements amount to \$408,100, reflecting a decrease of \$300, or 0.1 per cent, compared with the appropriation for 2025. The Advisory Committee notes expenditure of \$220,600 against an appropriation of \$550,900 in 2022, \$108,000 against \$457,100 in 2023 and \$7,200 against \$417,700 in 2024 (and an allotment of \$69,800). The Committee was provided with additional information and notes that resources are proposed under the various subprogrammes in relation to the quadrennial report of the Secretary-General on progress in the implementation of the New Urban Agenda, public information costs, translation, printing and services for external contractors. **In view of the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$40,800) to the proposed resources for contractual services. The Committee also encourages UN-Habitat to further utilize existing in-house capacity to reduce the need for external services and trusts that greater efficiency gains will be made;**

(c) Furniture and equipment: the proposed resources amount to \$75,800 for 2026, the same level as the provision approved for 2025. Information provided to the Advisory Committee indicates that, with a staffing complement of 82 posts in the regular budget, UN-Habitat has 164 laptops, of which 93 are inactive, with an average age of approximately nine years. The Committee notes expenditure of \$27,800 against an appropriation of \$47,600 in 2022, \$55,900 against \$81,600 in 2023 and \$1,100 against \$81,900 in 2024 (and an allotment of \$1,300). **In view of the level of expenditure since 2022, the Advisory Committee recommends a reduction of 10 per cent (\$7,600) to the proposed requirements under furniture and equipment. The Committee also encourages UN-Habitat to use the approved resources efficiently and dispose of equipment in a timely manner.**

IV.120 Subject to its recommendations in paragraph IV.119 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

IV.121 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of 39 geographical posts in the Professional and higher categories with geographical status, 19 were from overrepresented Member States, 17 from Member States within range and 3 from underrepresented Member States. Furthermore, of the 14 appointments made in the context of the senior managers' compacts since 2022, 10 (71.4 per cent) had been from overrepresented Member States, 2 (14.3 per cent) from Member States within range and 2 (14.3 per cent) from underrepresented Member States.

IV.122 The 190 staff encumbering posts and positions in Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 56 Member States: 50 were nationals of 17 African States, 33 of 11 Asia-Pacific States, 5 of 3 Eastern European States, 19 of 9 Latin American and Caribbean States, 81 of 14 Western European and other States Group, 1 of the United States of America and 1 under "Other".

IV.123 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 56 staff encumbering regular budget-funded posts and positions, 32 were women and 24 were men. Of the 39 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 18 were women and 21 were men. The Committee was also informed that 5 staff members in UN-Habitat would reach their mandatory retirement age in the coming two years and 10 in the coming five years.

IV.124 **The Advisory Committee notes that 14.3 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in UN-Habitat. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation.** The Advisory Committee further discusses matters related to human resources in chapter I above.

Section 16

International drug control, crime and terrorism prevention and criminal justice

Regular budget	
Appropriation for 2024	\$24,332,300
Allotment for 2024	\$23,744,500
Expenditure for 2024	\$24,201,100
Appropriation for 2025	\$27,765,000
Expenditure as at 30 June 2025	\$11,147,900
Proposal for 2026	\$29,475,500

Extrabudgetary resources

Available for 2024	\$408,073,700
Expenditure for 2024	\$437,678,600
Estimate for 2025	\$401,620,900
Expenditure as at 30 June 2025	\$205,568,200
Projected for 2026	\$404,995,400

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

IV.125 The regular budget resources requested for section 16 for 2026 amount to \$29,475,500 before recosting, reflecting a net increase of \$1,710,500, or 6.2 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 16\)](#), table 16.20). The resource changes are attributable to technical adjustments (net increase of \$692,700), new and expanded mandates (increase of \$1,012,800) and other changes (net increase of \$5,000 and a set of cost-neutral changes) (*ibid.*, paras. 16.150–16.152). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.28.

General observations*UN80 Initiative*

IV.126 Upon enquiry, the Advisory Committee was informed that UNODC was conducting a review of post and non-post resources in the context of the UN80 Initiative and that the final proposals would be reflected in the upcoming report of the Secretary-General on revised estimates for the 2026 proposed budget.

IV.127 According to information provided to the Advisory Committee upon enquiry, UNODC has 359 staff at headquarters, 13 staff in two liaison offices and 447 staff in field offices, across all funding sources. With regard to the field offices, the Committee recalls that it was previously informed that they were as follows: six in Europe and West and Central Asia; five in Africa and the Middle East; four in Latin America and the Caribbean; and two in South Asia, East Asia and the Pacific. The Committee was also previously informed that 47 per cent of the field offices were located on United Nations common premises and that an additional 16 per cent were situated in part on common premises ([A/79/7](#), para. IV.177). **The Advisory Committee trusts that the cost effectiveness and operational benefits of the various UNODC locations will be assessed holistically in the context of the UN80 Initiative and that any resulting proposals to enhance efficiency and effectiveness will be reflected in the forthcoming report of the Secretary-General on revised estimates.**

Shared services and efficiencies

IV.128 Upon enquiry, the Advisory Committee was informed that, in the context of its review of the proposed budget for the United Nations Office at Vienna, in addition to providing administrative support to UNODC headquarters in Vienna, the Division for Management of the United Nations Office at Vienna also provided administrative support functions to all UNODC field office locations relating to policy guidance, oversight and risk management. However, it is indicated that specific administrative support functions have been decentralized to field office locations in cases in which

the performance of the function closer to the point of delivery will not lead to a duplication of administrative structures, in particular considering economies of scale. Consideration was given to efficiency in providing support, in particular back-office functions from Vienna, and the need to ensure the segregation of duties. In addition, local procurement and local recruitment have been delegated to UNODC field offices or other offices away from Headquarters or are undertaken through local service providers, usually UNDP (see also *ibid.*).

Collaboration with other United Nations entities

IV.129 Supplementary information provided to the Advisory Committee indicates that UNODC continues to work closely with resident coordinators and consults national and international stakeholders in line with national development priorities to support Member States. UNODC was represented in 75 per cent of all cooperation frameworks and common country analyses within the mutual accountability framework, through a physical presence in the United Nations country teams, remote contributions to their work or regional participation. The information also indicates that UNODC also contributed to the United Nations country teams and/or the multi-country offices in their efforts to support Member States in the area of drugs, crime, terrorism and countering and preventing corruption. **The Advisory Committee trusts that UNODC will actively contribute to the realization of broader system-wide efficiency measures under the UN80 Initiative, including measures to avoid duplication, and further enhance cooperation, including with the resident coordinator system, the Office of Counter-Terrorism and other entities of the United Nations system working in areas of the UNODC mandate.** The Committee further discusses system-wide initiatives in chapter I above.

Table IV.17
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	142	1 USG, 3 D-2, 8 D-1, 15 P-5, 36 P-4, 35 P-3, 15 P-2/1, 3 GS (PL), 26 GS (OL)
Conversion	2	Two general temporary assistance positions of a continuing nature proposed as posts under subprogramme 9
Proposed for 2026	144	1 USG, 3 D-2, 8 D-1, 15 P-5, 36 P-4, 35 P-3, 15 P-2/1, 3 GS (PL), 28 GS (OL)
Extrabudgetary		
Estimated for 2025	819	1 D-2, 11 D-1, 37 P-5, 166 P-4, 189 P-3, 47 P-2/P-1, 22 GS (PL), 252 GS (OL), 94 NPO
Projected for 2026	815	1 D-2, 11 D-1, 35 P-5, 167 P-4, 189 P-3, 47 P-2/P-1, 24 GS (PL), 247 GS (OL), 94 NPO

Comments and recommendations on posts

IV.130 The regular budget resources proposed for posts in 2026 amount to \$25,070,200, reflecting an increase of \$1,475,100 (6.3 per cent) compared with the appropriation for 2025. The resources would provide for 144 regular budget posts, reflecting an increase of 2 posts compared with the posts approved for 2025 ([A/80/6 \(Sect. 16\)](#), tables 16.20 and 16.21). The staffing changes reflect the proposed conversion of two positions funded under general temporary positions to posts, as explained in annex II to the proposed programme budget for 2026.

Conversion

IV.131 The Secretary-General proposes the conversion of two general temporary assistance positions (General Service (Other level)) of a continuing nature to regular

posts under subprogramme 9. It is indicated that the two positions were established in 1996 and provide support to the International Narcotics Control Board and the Standing Committee on Estimates and that both positions handle core support activities of a continuing nature (ibid., annex II). **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed conversion of two general temporary assistance positions (General Service (Other level)) to posts at this stage.** The Advisory Committee will revert to this matter in its report on revised estimates.

Vacant posts and vacancy rates

Table IV.18
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	98	9.0	16.6	19.4	113	12.4	26.6	25.7	113	12.4
General Service and related	27	6.5	12.8	14.8	29	10.2	21.3	24.1	31	10.2

IV.132 Upon enquiry, the Advisory Committee was informed that, as at 31 March 2025, 35 regular budget-funded posts (1 D-1, 3 P-5, 5 P-4, 13 P-3, 7 P-2, 1 (General Service (Principal level)) and 5 (General Service (Other level))), were vacant, with no post having been vacant for more than two years. Recruitment for those posts was suspended owing to a recruitment freeze imposed in response to the ongoing liquidity situation. Upon enquiry, the Committee was informed that, of the 15 posts (1 P-5, 3 P-4, 8 P-3, 1 P-2 and 2 General Service (Other level)) approved by the General Assembly in its resolution [79/243](#), only 1 General Service (Other level) post had been recruited owing to the ongoing liquidity situation. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNODC amounted to \$25.3 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$21.1 million, representing a difference of \$4.1 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Special post allowance

IV.133 Upon enquiry, the Advisory Committee was informed that, as at 31 March 2025, there was one post of Drug Control and Crime Prevention Officer (P-3), in which the incumbent was in receipt of a special post allowance for more than one year. **The Advisory Committee trusts that an update will be provided to the General Assembly regarding the number of posts encumbered through the granting of a special post allowance for one year or more at the time of its consideration of the present report.**

IV.134 Subject to its recommendations and observations in paragraph 9 in chapter I and paragraph IV.131 above, and without prejudice to its

recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.135 The proposed non-post resources for 2026 amount to \$4,405,300, reflecting a net increase of \$235,400, or 5.6 per cent, compared with the appropriation for 2025 (ibid., table 16.25). Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines that contributed to underexpenditure under non-post resources (see also General Assembly resolution 79/257, para. 9, and table IV.28). **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: proposed resources in the amount of \$570,700 reflect a decrease of \$18,100, or 3.1 per cent, compared with the appropriation for 2025. An amount of \$313,240, or 54.9 per cent of the requirements, would support travel for support for regional and country ratification of international legal instruments. Furthermore, three 24-person trips and one 23-person trip are proposed for travel for similar ratification support across various regions. **The Advisory Committee notes the high number of travellers for ratification support across various regions. The Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote tools, with a view to strictly limiting travel costs. The Committee therefore recommends a reduction of 5 per cent (\$28,500) to the proposed resources under travel of staff;**

(b) Furniture and equipment: proposed resources in the amount of \$135,900 reflect a decrease of \$44,200, or 24.5 per cent, compared with the appropriation for 2025. The resources would provide for, among others, the acquisition and replacement of office automation equipment, including the replacement of 43 laptops. Upon enquiry, the Committee was informed that UNODC held 150 laptops, each with an average age of 4.7 years and an indicated useful life of four years. Information provided to the Committee indicates a pattern of overexpenditure since 2022, with expenditure amounting to \$119,500 against an appropriation of \$111,700 in 2022, \$168,200 against \$119,700 in 2023 and \$233,700 against \$143,800 in 2024. **The Advisory Committee notes that OICT identifies the useful life of laptops as five years and is of the view that the proposed acquisitions and replacements allow for a more staggered approach, and recommends a reduction of 10 per cent (\$13,600) to the proposed resources under furniture and equipment.**

IV.136 Subject to its recommendations in paragraph IV.135 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Classes of travel and entitlements for representatives and experts

IV.137 Upon enquiry, the Advisory Committee was informed that the class of travel for representatives was economy, based on the most direct and cost-effective route, and was prepaid by the United Nations through its designated travel service providers. However, travel is upgraded to business class if the total air travel time exceeds nine

hours, in accordance with Secretary-General's bulletin [ST/SGB/107/Rev.6](#) and administrative instruction [ST/AI/2013/3](#). This provision does not include a daily subsistence allowance, accommodation or any other reimbursements. The Committee was also informed that the UNODC budget included provisions for the recurrent travel of representatives to attend annual regular and reconvened sessions of the Commission on Narcotic Drugs and the Commission on Crime Prevention and Criminal Justice and three annual sessions of the International Narcotics Control Board, country monitoring missions and attendance of the President of the International Narcotics Control Board to the regular session of the Commission on Narcotic Drugs and the Economic and Social Council.

IV.138 Upon enquiry, the Advisory Committee was informed that, as regards the travel of experts, the provisions were governed by Secretary-General's bulletin [ST/SGB/2002/9](#) and the 1946 Convention on Privileges and Immunities of the United Nations. The provisions of this travel category may include economy class airfare, a daily subsistence allowance and related expenses, subject to the rules and regulations of the United Nations. The Committee was also informed that the category included official travel arranged for individuals invited by UNODC to participate in expert group meetings or technical consultations. These experts are not staff of the United Nations and serve in their personal or professional capacity.

Human resources-related matters

IV.139 Upon enquiry, the Advisory Committee was informed that, of the 113 posts in the Professional and higher categories with geographical status under section 16, as at 30 June 2025 31 were encumbered by nationals from overrepresented Member States, 39 from Member States within range and 14 from underrepresented Member States. Furthermore, of the 28 appointments made under section 16 in the context of the senior managers' compacts since 2022, 11 (39.3 per cent) had been from overrepresented Member States, 10 (35.7 per cent) from Member States within range and 7 (25.0 per cent) from underrepresented Member States.

IV.140 The 518 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 47 Member States: 71 of African States, 87 of Asia-Pacific States, 51 of Eastern European States, 61 of Latin American and Caribbean States, 216 of Western European and other States and 32 of the United States of America.

IV.141 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 113 staff encumbering regular budget-funded posts and positions under section 16, 61 were women and 52 were men. Of the 85 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 42 were women and 43 were men.

IV.142 The Advisory Committee was also informed, upon enquiry, that 5 staff members under section 16 were expected to retire in the coming two years and 10 in the coming five years.

IV.143 The Advisory Committee notes that 25 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasises the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in UNODC. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation

and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7, para. VI.169](#)). The Advisory Committee further discusses matters related to human resources in chapter I above.

Section 17

UN-Women

Regular budget	
Appropriation for 2024	\$10,788,000
Allotment for 2024	\$10,788,000
Expenditure for 2024	\$10,788,000
Appropriation for 2025	\$11,443,400
Expenditure as at 30 June 2025	\$5,485,703
Proposal for 2026	\$11,413,000
Extrabudgetary resources	
Available for 2024	\$515,000,000
Expenditure for 2024	\$627,246,600
Estimate for 2025	\$515,000,000
Expenditure as at 30 June 2025	\$273,366,281
Projected for 2026	\$515,000,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.144 The proposed regular budget resources for UN-Women for 2026 amount to \$11,413,000, which represents a decrease of \$30,400, or 0.3 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 17\)](#), table 17.6). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IV.29.

IV.145 The decrease of \$30,400 relates to the removal of non-recurrent provisions associated with the request by the General Assembly in its resolution [78/150](#) (*ibid.*, para. 17.49).

General observations

UN80 Initiative

IV.146 The Advisory Committee was informed, upon enquiry, that UN-Women, along with other United Nations entities, anticipated funding reductions in 2025 and further decreases in 2026, affecting both regular resources and other resources. It was confirmed to the Committee that UN-Women was subject to the same level of reduction of between 15 and 20 per cent to its regular budget and was requested to submit a proposal for the revised estimates relating to the proposed programme budget for 2026. Consequently, and emphasizing fiscal prudence across all expenditure, the UN-Women management team introduced a series of cost-containment measures,

which took immediate effect. These measures include a 15 per cent reduction in pre-approved allocations, hiring restrictions on vacant positions irrespective of the funding source and restrictions on official travel. However, the Committee was also informed that, given UN-Women's lean structure funded by assessed contributions, coupled with the low vacancy rate and non-post allocations accounting for only 7 per cent of the total appropriation, the Entity lacked budgetary flexibility to absorb a 20 per cent reduction. Even under a hiring freeze, this constraint makes it operationally very difficult for UN-Women to remain within the reduced allotment.

IV.147 The Advisory Committee was also informed that UN-Women was not relocating its entire headquarters to Africa or any single location. However, as part of the broader pivot to regions and countries initiative – aligned with United Nations reform and cost-efficiency goals – UN-Women is relocating several headquarters functions to Bonn, Germany, and Nairobi, both of which offer lower operational costs compared with New York. This pivot is not driven by the UN80 Initiative – in fact, it predates it – but is consistent with its principles and in line with UN-Women's commitment to continuous improvements in its organizational effectiveness and efficiency. **The Advisory Committee recalls that it has, in the context of the review of the UN-Women integrated budget estimates for 2024–2025, encouraged the Entity regarding its change management initiatives and looked forward to seeing the future budgets reflect the outcomes of the initiatives, in particular the strengthening of investment at the country level. The Committee trusts that the cost-effectiveness and operational benefits of the various UN-Women locations will be assessed holistically in the context of the UN80 Initiative and that any resulting proposals to enhance efficiency and effectiveness will be reflected in the forthcoming report of the Secretary-General on revised estimates.**

IV.148 In the context of its previous report on the proposed programme budget for 2025, the Advisory Committee had noted the cooperation of UN-Women with the United Nations development system, as well as its continued support for the implementation of mandates of the Security Council and the Human Rights Council, when requested. **The Advisory Committee reiterates the expectation that UN-Women will continue to seek out opportunities to improve effectiveness and efficiency, while avoiding duplication in mandate implementation, and encourages the Secretary-General to continue his efforts towards that end (see also A/79/7, para. IV.197).**

Table IV.19
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 9 P-4, 7 P-3, 5 P-2/1, 12 GS (OL)
Proposed for 2026	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 9 P-4, 7 P-3, 5 P-2/1, 12 GS (OL)
Extrabudgetary^a		
Estimate for 2025	471	1 ASG, 4 D-2, 20 D-1, 85 P-5, 62 P-4, 48 P-3, 8 P-2/1, 46 GS (PL), 121 GS (OL), 76 NPO
Projected for 2026	471	1 ASG, 4 D-2, 20 D-1, 85 P-5, 62 P-4, 48 P-3, 8 P-2/1, 46 GS (PL), 121 GS (OL), 76 NPO

^a Positions funded by the institutional budget of UN-Women.

Comments and recommendations on posts

IV.149 The proposed regular budget resources for posts for 2026 amount to \$10,620,400 before recosting, which is the same amount as the appropriation for

2025. The resources would provide for the continuation of 49 regular budget posts (A/80/6 (Sect. 17), tables 17.6 and 17.7).

Vacant posts and vacancy rates

Table IV.20

Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered posts as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	37	4.9	1.3	2.7	37	37	36	10.2	2.7	2.7	37	5.7
General Service and related	12	19.9	29.8	33.3	12	12	9	13.9	25.0	25.0	12	7.4

IV.150 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, four posts were vacant (1 D-1 and 3 General Service (Other level)) and that the recruitment process for those posts was on hold owing to the recruitment freeze. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UN-Women amounted to \$10.6 million, whereas, by applying the actual vacancy rate, the post requirements would amount to \$10.7 million, representing a difference of \$100,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IV.151 Subject to its recommendations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IV.152 The proposed non-post resources for 2026 amount to \$792,600, which reflects a decrease of \$30,400, or 3.7 per cent, compared with the appropriation for 2025 (ibid., table 7.11). The reduction of \$30,400 relates to consultants under subprogramme 2, reflecting the removal of non-recurrent provisions associated with the request by the General Assembly in its resolution 78/150. The proposed distribution of resources among the other objects of expenditure is identical to the appropriation for 2025 (ibid., para. 17.49 and table 17.6).

IV.153 Upon enquiry, the Advisory Committee was informed that allotments for non-post resources in UN-Women represented 100 per cent of the 2024 appropriation. **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: the proposed resources for 2026 amount to \$68,300, representing a reduction of \$30,400 compared with the appropriation for 2025, and are related to the removal of non-recurrent provisions indicated in the paragraph above. From the supplementary information provided to it, the Advisory Committee notes that most planned consultancies include the preparation of issue briefs and

background papers in areas of the core programme of work of UN-Women. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see e.g. resolution 79/258 A, sect. VIII, para. 11, and resolution 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$6,830) to the proposed requirements under consultants;**

(b) General operating expenses: the proposed resources for 2026 amount to \$185,700, representing the same amount as the appropriation for 2025. The information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling and \$134,900 against an appropriation of \$145,200 for 2022, \$118,300 against an appropriation of \$157,500 for 2023 and \$117,100 against an appropriation of \$158,900 (and an allotment of \$158,900) for 2024. **In view of the pattern of underexpenditure in recent years, the Advisory Committee recommends a reduction of 10 per cent (\$18,570) to the proposed requirements for general operating expenses.**

IV.154 Subject to its recommendations in paragraphs IV.152 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

IV.155 The information provided to the Advisory Committee indicates that, as of March 2025, UN-Women staff comprised 105 nationalities. To enhance diversity and representation, UN-Women has created a diversity and inclusion plan that ensures a workforce reflective of all regions and includes underrepresented countries and groups. A global inclusion and equity advisory group supports this effort by guiding policies and practices to make the organization more diverse, equitable, inclusive and anti-racist. UN-Women also aims to attract a more varied candidate pool through outreach efforts and encourages hiring managers to ensure diversity in applicants, including for senior roles. Gender and geographical data are reviewed throughout recruitment. UN-Women engages in outreach events, often with other United Nations organizations, and invests in expanding its social media presence through partnerships with, among others, LinkedIn and Impactpool.

IV.156 Upon enquiry, the Committee was informed that, as at 30 June 2025, of the 42 staff members encumbering regular budget posts in UN-Women, 9 were nationals of African States, 10 of Asia-Pacific States, 1 of an Eastern European State, 3 of Latin American and Caribbean States, 8 of Western European and other States and 11 of the United States of America. Moreover, of the 221 UN-Women staff members encumbering posts and positions from all funding sources (except staff on temporary assignments) in the Professional and higher categories, 52 were from African States, 44 from Asia-Pacific States, 12 from Eastern European States, 14 from Latin American and Caribbean States, 71 from Western European and other States and 28 from the United States of America.

IV.157 The Advisory Committee was informed that, as of March 2025, the ratio of UN-Women staff was 74 per cent female and 26 per cent male and that UN-Women was committed to improving the gender ratio among its staff. **The Advisory Committee continues to note the importance of ensuring that the perspective and contributions of women are fully engaged in fulfilling the mandate of UN-Women**

and reiterates its encouragement of continued efforts towards improving the overall gender balance (see also [A/79/7](#), para. IV.194).

IV.158 The Advisory Committee was also informed, upon enquiry, that one staff member encumbering a regular budget post in UN-Women was expected to retire in the coming two years and another five in the coming five years.

IV.159 The Advisory Committee notes the continued imbalance of geographical representation of staff in UN-Women. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical representation of Member States, as well as improve gender balance, where gaps exist, and promote rejuvenation in the Secretariat (see also [A/79/7](#), para. IV.193). The Advisory Committee further discusses matters related to human resources in chapter I above.

Table IV.21

Section 9, Economic and social affairs: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 approved/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	85 835.4	82 665.8	90 192.2	41 088.3	91 039.5	(847.3)	10 849.2	6 695.4	9 374.7	7 003.5	2 371.2	96 684.6	89 361.2	99 566.9	98 043.0	1 523.9
Other staff costs	3 085.1	2 050.2	7 029.2	1 364.1	5 657.0	1 372.2	66 137.5	65 028.5	70 119.4	69 610.0	509.4	69 222.6	67 078.7	77 148.6	75 267.0	1 881.6
Hospitality	5.5	–	5.7	–	5.7	–	6.0	0.3	30.0	–	30.0	11.5	0.3	35.7	5.7	30.0
Consultants	700.4	37.0	1 072.0	–	666.0	406	4 743.1	3 208.3	3 936.5	2 709.7	1 226.8	5 443.5	3 245.3	5 008.5	3 375.7	1 632.8
Experts	1 226.5	101.5	1 734.9	8.4	1 361.0	373.9	–	293.2	488.2	413.2	75.0	1 226.5	394.7	2 223.1	1 774.2	448.9
Travel of representatives	2 412.6	1 270.6	2 482.9	1 100.2	2 544.8	(61.9)	694.2	79.2	3 797.7	727.7	3 070.0	3 106.8	1 349.8	6 280.6	3 272.5	3 008.1
Travel of staff	495.2	301.0	800.6	52.3	755.4	45.2	4 794.4	3 691.0	4 207.0	3 954.3	252.7	5 289.6	3 992.0	5 007.6	4 709.7	297.9
Contractual services	1 777.7	1 226.0	2 190.6	413.1	1 774.6	416.0	3 144.8	2 168.7	2 518.9	1 893.4	625.5	4 922.5	3 394.7	4 709.5	3 668.0	1 041.5
General operating expenses	761.8	312.7	671.9	67.6	594.5	77.4	3 090.8	2 541.9	2 761.8	2 386.6	375.2	3 852.6	2 854.6	3 433.7	2 981.1	452.6
Supplies and materials	50.3	2.4	59.6	0.9	38.9	20.7	198.6	23.5	50.6	43.5	7.1	248.9	25.9	110.2	82.4	27.8
Furniture and equipment	216.7	123.5	265.9	1.7	252.1	13.8	250.8	100.7	120.3	86.4	33.9	467.5	224.2	386.2	338.5	47.7
Improvement of premises	–	0.2	–	–	–	–	–	1.0	1.0	1.0	–	–	1.2	1.0	1.0	–
Grants and contributions	88.5	77.6	91.0	11.5	91.0	–	10 308.6	21 068.5	14 862.1	15 946.6	(1 084.5)	10 397.1	21 146.1	14 953.1	16 037.6	(1 084.5)
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	96 655.7	88 168.5	106 596.5	44 108.1	104 780.5	1 816.0	104 218.0	104 900.2	112 268.2	104 775.9	7 492.3	200 873.7	193 068.7	218 864.7	209 556.4	9 308.3

Table IV.22

Section 10, Least developed countries, landlocked developing countries and small island developing States: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	6 873.9	6 784.8	8 783.5	3 725.6	8 966.6	183.1	–	10.6	580.0	580.0	–	6 873.9	6 795.4	9 363.5	9 546.6	183.1
Other staff costs	572.1	518.4	459.4	13.9	330.7	(128.7)	330.0	53.3	70.8	–	(70.8)	902.1	571.7	530.2	330.7	(199.5)
Hospitality	2.6	0.2	2.7	–	2.7	–	25.0	–	11.2	10.0	(1.2)	27.6	0.2	13.9	12.7	(1.2)
Consultants	214.6	93.7	374.5	90.9	199.2	(175.3)	411.8	232.8	554.1	442.0	(112.1)	626.4	326.5	928.6	641.2	(287.4)
Experts	510.9	150.5	775.5	–	577.3	(198.2)	–	–	–	–	–	510.9	150.5	775.5	577.3	(198.2)
Travel of staff	431.3	193.5	485.0	52.7	485.0	–	528.5	188.2	607.8	438.5	(169.3)	959.8	381.7	1 092.8	923.5	(169.3)
Contractual services	245.2	122.3	234.8	21.8	261.5	26.7	534.8	157.0	285.7	343.5	57.8	780.0	279.3	520.5	605.0	84.5
General operating expenses	26.7	20.2	29.6	23.2	27.1	(2.5)	51.9	352.4	121.5	97.0	(24.5)	78.6	372.6	151.1	124.1	(27)
Supplies and materials	28.1	4.1	13.5	0.4	9.3	(4.2)	30.9	–	40.0	30.0	(10.0)	59.0	4.1	53.5	39.3	(14.2)
Furniture and equipment	18.5	15.7	26.3	10.7	35.2	8.9	35.0	27.2	–	–	–	53.5	42.9	26.3	35.2	8.9
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	–	–	–	–	–	–	1 784.3	349.8	2 963.4	1 298.1	(1 665.3)	1 784.3	349.8	2 963.4	1 298.1	(1 665.3)
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	8 923.9	7 903.4	11 184.8	3 939.2	10 894.6	(290.2)	3 732.2	1 371.3	5 234.5	3 239.1	(1 995.4)	12 656.1	9 274.7	16 419.3	14 133.7	(2 285.6)

Table IV.23

Section 11, United Nations system support for the African Union's Agenda 2063: The Africa We want: Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 expenditure</i>	<i>2025 approved/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	8 253.5	7 822.4	8 885.7	4 164.0	8 957.0	(71.3)	–	–	–	–	–	7 822.4	8 885.7	8 957.0	(71.3)
Other staff costs	203.7	6.4	196.7	–	219.0	(22.3)	353.7	461.1	353.7	353.7	–	467.5	550.4	572.7	(22.3)
Hospitality	1.7	–	1.8	–	1.8	–	–	–	–	–	–	–	1.8	1.8	–
Consultants	113.4	17.0	102.2	–	52.6	49.6	–	–	–	–	–	17.0	102.2	52.6	49.6
Experts	223.5	185.3	299.3	23.1	291.3	8.0	15.0	–	15.0	15.0	–	185.3	314.3	306.3	8.0
Travel of staff	192.4	155.8	268.1	46.2	266.2	1.9	30.0	–	30.0	30.0	–	155.8	298.1	296.2	1.9
Contractual services	556.1	282.2	581.7	74.9	561.9	19.8	147.9	–	147.9	147.9	–	282.2	729.6	709.8	19.8
General operating expenses	36.0	49.8	37.0	0.9	37.0	–	34.0	–	34.0	34.0	–	49.8	71.0	71.0	–
Supplies and materials	4.9	–	4.2	–	1.8	2.4	–	–	–	–	–	–	4.2	1.8	2.4
Furniture and equipment	17.0	30.5	27.1	–	37.0	(9.9)	30.4	–	30.4	30.4	–	30.5	57.5	67.4	(9.9)
Grants and contributions	10.3	22.4	332.0	–	700.7	(368.7)	–	–	–	–	–	22.4	332.0	700.7	(368.7)
Total	9 612.5	8 572.2	10 735.8	4 309.1	11 126.3	(390.5)	611.0	461.1	611.0	611.0	–	9 032.9	11 346.8	11 737.3	(390.5)

Table IV.24

Section 12, Trade and development: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– 30 June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 approved/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	75 250.5	76 141.2	80 619.9	35 462.3	81 136.7	516.8	2 221.0	1 846.2	1 846.2	–	78 362.2	82 466.1	82 982.9	516.8
Other staff costs	1 865.2	1 956.6	2 351.1	1 166.0	1 414.0	(937.1)	30 085.2	30 460.0	30 460.0	–	32 041.8	32 811.1	31 874.0	(937.1)
Hospitality	9.8	1.5	10.2	–	10.2	–	11.0	11.0	11.0	–	12.5	21.2	21.2	–
Consultants	1 112.7	516.4	1 020.6	85.8	480.9	(539.7)	6 575.6	6 599.9	6 599.9	–	7 092.0	7 620.5	7 080.8	(539.7)
Experts	399.0	71.8	690.5	3.0	690.5	–	160.5	136.5	136.5	–	232.3	827.0	827.0	–
Travel of representatives	207.1	133.2	213.1	36.1	213.1	–	111.2	111.2	111.2	–	244.4	324.3	324.3	–
Travel of staff	1 058.5	533.7	1 112.2	169.8	588.0	(524.2)	4 082.0	4 082.0	4 082.0	–	4 615.7	5 194.2	4 670.0	(524.2)
Contractual services	957.5	1 342.7	1 006.3	732.2	1 152.5	146.2	3 326.0	3 326.0	3 326.0	–	4 668.7	4 332.3	4 478.5	146.2
General operating expenses	2 112.2	857.2	2 336.0	712.2	2 095.2	(240.8)	3 585.0	3 594.6	3 594.6	–	4 442.2	5 930.6	5 689.8	(240.8)
Supplies and materials	223.1	49.1	211.0	16.4	91.0	(120.0)	55.3	57.1	57.1	–	104.4	268.1	148.1	(120.0)
Furniture and equipment	393.8	220.7	424.1	42.0	416.3	(7.8)	652.8	653.1	653.1	–	873.5	1 077.2	1 069.4	(7.8)
Improvement of premises	–	–	–	–	–	–	0.1	–	–	–	0.1	–	–	–
Grants and contributions	–	22.8	–	2.5	–	–	9 433.2	9 195.2	9 195.2	–	9 456.0	9 195.2	9 195.2	–
Other	–	0.1	–	–	–	–	–	226.2	226.2	–	0.1	226.2	226.2	–
Total	83 589.4	81 847.1	89 995.0	38 428.3	88 288.4	(1 706.6)	60 299.0	60 299.0	60 299.0	–	142 146.1	150 294.0	148 587.4	(1 706.6)

Table IV.25

Section 13, International Trade Centre: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– 30 June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 approved/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	29 893.9	29 759.7	29 994.8	14 628.8	29 969.8	(25.0)	32 700.1	30 013.5	30 013.5	–	62 459.8	60 008.3	59 983.3	(25.0)
Other staff costs	514.7	566.2	532.3	99.5	477.3	(55.0)	2 131.8	1 956.7	1 956.7	–	2 698.0	2 489.0	2 434.0	(55.0)
Hospitality	9.5	6.4	9.8	5.6	9.8	–	0.2	0.2	0.2	–	6.6	10.0	10.0	–
Consultants	699.3	477.6	723.3	446.4	673.3	(50.0)	24 415.2	22 409.2	22 409.2	–	24 892.8	23 132.5	23 082.5	(50.0)
Travel of representatives	–	–	–	–	–	–	870.9	799.4	799.4	–	870.9	799.4	799.4	–
Travel of staff	226.1	216.5	233.9	110.1	251.1	17.2	4 719.4	4 331.6	4 331.6	–	4 935.9	4 565.5	4 582.7	17.2
Contractual services	1 202.2	1 342.6	1 243.5	441.6	1 462.2	218.7	5 515.8	5 062.6	5 062.6	–	6 858.4	6 306.1	6 524.8	218.7
General operating expenses	2 705.8	2 911.1	2 798.7	2 314.0	2 833.7	35.0	9 184.9	8 430.2	8 430.2	–	12 096.0	11 228.9	11 263.9	35.0
Supplies and materials	441.8	352.7	457.0	304.4	417.0	(40.0)	271.8	249.5	249.5	–	624.5	706.5	666.5	(40.0)
Furniture and equipment	598.5	439.2	619.0	419.5	619.0	–	1 140.7	1 047.0	1 047.0	–	1 579.9	1 666.0	1 666.0	–
Improvement of premises	–	–	–	–	–	–	19.6	17.9	17.9	–	19.6	17.9	17.9	–
Grants and contributions	1 758.6	1 817.8	1 819.0	687.8	1 718.1	(100.9)	22 021.6	20 212.2	20 212.2	–	23 839.4	22 031.2	21 930.3	(100.9)
Total	38 050.4	37 889.8	38 431.3	19 457.8	38 431.3	–	102 991.9	94 530.0	94 530.0	–	140 881.7	132 961.3	132 961.3	–

Table IV.26

Section 14, Environment: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 appropriation/ expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	19 786.4	19 730.6	22 258.6	9 484.6	22 369.4	110.8	119 420.6	153 352.0	137 989.6	137 989.6	–	139 207.0	173 082.6	160 248.2	160 360.0	111.8
Other staff costs	232.9	193.1	240.2	8.3	32.2	(208.0)	17 623.0	11 774.5	10 597.1	10 597.1	–	17 855.9	11 967.6	10 837.3	10 629.3	(208.0)
Hospitality	19.9	10.0	20.5	–	0.4	(20.1)	11.7	10.6	10.6	–	19.9	21.7	31.1	11.0	(20.1)	–
Consultants	398.3	65.2	390.2	21.6	485.3	95.1	30 554.6	73 816.7	66 424.5	66 424.5	–	30 972.8	73 881.9	66 814.7	66 909.8	95.1
Travel of representatives	81.8	34.4	84.2	34.2	84.2	–	–	–	–	–	–	81.8	34.4	84.2	84.2	–
Travel of staff	177.1	4.6	173.1	7.9	183.1	10.0	21 971.6	32 861.8	29 584.8	29 584.8	22 148.7	32 866.4	29 757.9	29 767.9	10.0	–
Contractual services	259.9	108.8	268.1	6.3	243.4	(24.7)	9 418.1	13 971.3	12 596.5	12 596.5	–	9 678.0	14 080.1	12 864.6	12 839.9	(24.7)
General operating expenses	604.3	173.7	623.2	2.4	432.4	(190.8)	14 785.1	30 386.0	27 382.5	27 382.5	–	15 389.4	30 559.7	28 005.7	27 814.9	(190.8)
Supplies and materials	19.7	0.3	20.3	–	20.3	–	172.8	245.0	220.5	220.5	–	192.5	245.3	240.8	240.8	–
Furniture and equipment	23.6	4.1	24.3	–	24.3	–	1 254.9	1 640.8	1 478.0	1 478.0	–	1 278.5	1 644.9	1 502.3	1 502.3	–
Grants and contributions	386.3	141.5	398.4	165.0	398.4	–	198 008.9	324 668.6	292 201.4	292 201.4	–	198 395.2	324 810.1	292 599.8	292 599.8	–
Total	21 990.2	20 466.3	24 501.1	9 730.3	24 273.4	(227.7)	413 209.6	642 728.4	578 485.5	578 485.5	–	435 199.8	663 194.7	602 986.6	602 758.9	(227.7)

Table IV.27

Section 15 Human settlements: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	11 511.8	11 640.2	13 469.8	5 426.2	13 469.8	–	9 983.9	13 830.1	9 983.9	11 132.2	1 148.3	21 495.7	25 470.3	23 453.7	24 602.0	1 148.3
Other staff costs	396.2	86.0	407.8	30.1	407.8	–	49 425.0	28 513.1	48 813.5	60 603.1	11 789.6	49 821.20	28 599.1	49 221.3	61 010.9	11 789.6
Hospitality	3.3	–	3.4	–	3.4	–	–	130.6	–	–	–	3.3	130.6	3.4	3.4	–
Consultants	139.4	–	184.6	–	143.3	(41.3)	199.6	29 534.5	199.6	224.7	25.1	339.0	29 534.5	384.2	368.0	(16.2)
Experts	76.1	–	101.8	–	78.3	(23.5)	–	–	–	–	–	76.1	–	101.8	78.3	(23.5)
Travel of representatives	11.6	–	12.0	–	12.0	–	–	292.4	–	–	–	11.6	292.4	12.0	12.0	–
Travel of staff	122.1	–	125.6	–	125.6	–	7 117.8	5 042.3	7 117.2	5 010.4	(2 106.8)	7 239.9	5 042.3	7 242.8	5 136.0	(2 106.8)
Contractual services	417.7	7.2	408.4	2.9	408.1	(0.3)	32 153.9	30 858.2	28 140.0	28 038.8	(101.2)	32 571.6	30 865.4	28 548.4	28 446.9	(101.5)
General operating expenses	239.3	122.3	246.3	–	246.3	–	11 808.6	16 297.5	11 283.6	17 950.8	6 667.2	12 047.9	16 419.8	11 529.9	18 197.1	6 667.2
Supplies and materials	19.0	1.2	19.5	–	19.5	–	2 140.3	662.2	1 938.5	648.2	(1 290.3)	2 159.3	663.4	1 958.0	667.7	(1 290.3)
Furniture and equipment	81.9	1.1	75.8	–	75.8	–	3 852.0	2 540.6	3 528.7	2 386.2	(1 142.5)	3 933.9	2 541.70	3 604.5	2 462.0	(1 142.5)
Improvement of premises	–	–	–	–	–	–	–	951.4	–	900.6	900.6	–	951.4	–	900.6	900.6
Grants and contributions	–	–	–	–	–	–	51 251.6	50 404.0	51 148.1	48 431.6	(2 716.5)	51 251.6	50 404.0	51 148.1	48 431.6	(2 716.5)
Total	13 018.4	11 858.0	15 055.0	5 459.2	14 989.9	(65.1)	167 932.7	179 056.9	162 153.1	175 326.6	13 173.5	180 951.1	190 914.9	177 208.1	190 316.5	13 108.4

Table IV.28

Section 16, International drug control, crime and terrorism prevention and criminal justice: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	2026 estimate	Variance (2025–2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025–2026)	2024 appropriation/estimate	2024 expenditure	2025 approved/estimate	2026 estimate	Variance (2025–2026)
Posts	20 831.2	21 695.8	23 595.1	10 235.2	25 070.2	1 475.1	163 826.8	43 084.6	165 575.6	165 203.8	(371.8)	184 658.0	64 780.5	189 170.7	190 274.0	1 103.3
Other staff costs	997.3	789.8	455.5	44.8	387.4	(68.1)	1 249.4	106 920.6	1 277.9	1 541.1	263.2	2 246.7	107 710.4	1 733.4	1 928.5	195.1
Hospitality	1.3	1.0	1.4	–	1.4	–	8.0	15.4	8.0	13.1	5.1	9.3	16.4	9.4	14.5	5.1
Consultants	220.3	201.1	355.9	34.4	485.0	129.1	32 094.2	62 375.3	31 839.0	32 063.6	224.6	32 314.5	62 576.4	32 194.9	32 548.6	353.7
Experts	173.1	25.0	264.3	–	227.5	(36.8)	–	–	–	–	–	173.1	25.0	264.3	227.5	(36.8)
Travel of representatives	838.9	458.1	1 235.0	55.3	1 335.8	100.8	–	–	–	–	–	838.9	458.1	1 235.0	1 335.8	100.8
Travel of staff	331.8	202.1	588.8	124.5	570.7	(18.1)	49 697.5	27 106.6	49 809.7	49 984.2	174.5	50 029.3	28 308.7	50 398.5	50 554.9	156.4
Contractual services	594.4	454.9	845.5	61.2	977.0	131.5	44 452.2	42 897.7	44 361.8	44 531.0	169.2	45 046.6	43 352.6	45 207.3	45 508.0	300.7
General operating expenses	116.2	50.4	156.4	553.9	197.6	41.2	54 131.9	47 772.6	53 369.6	37 488.4	(15 881.2)	54 248.1	47 823.0	53 526.0	37 686.0	(15 800.4)
Supplies and materials	84.0	88.5	87.0	–	87.0	–	8 217.2	2 313.4	8 323.1	6 821.6	(1 501.5)	8 301.2	2 401.9	8 410.1	6 908.6	(1 501.5)
Furniture and equipment	143.8	233.7	180.1	38.6	135.9	(44.2)	17 805.1	17 754.6	18 072.6	23 321.5	5 248.9	17 948.9	17 988.3	18 252.7	23 457.4	5 204.7
Grants and contributions	–	–	–	–	–	–	36 591.4	87 050.8	36 286.5	44 027.1	7 740.6	36 591.4	87 050.8	36 286.5	44 027.1	7 740.6
Improvement of premises	–	0.7	–	–	–	–	–	386.9	–	–	–	–	386.9	–	–	–
Total	24 332.3	24 201.1	27 765.0	11 147.9	29 475.5	1 710.5	408 073.7	437 678.6	408 923.8	404 995.4	(3 928.4)	432 406.0	461 879.7	436 688.8	434 470.9	(2 217.9)

Table IV.29

Section 17, UN-Women: evolution of overall financial resources by object of expenditure and funding source

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	10 168.9	10 170.2	10 620.4	5 105.1	10 620.4	–	148 599.4	164 683.7	132 539.3	132 539.3	–	158 768.3	174 853.9	143 159.7	143 159.7	–
Other staff costs	57.6	57.6	85.1	13.1	85.1	–	–	–	–	–	–	57.6	57.6	85.1	85.1	–
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	0.5	–	0.5	0.5	–
Consultants	41.4	38.8	98.7	13.4	68.3	(30.4)	–	–	–	–	–	41.4	38.8	98.7	68.3	(30.4)
Experts	125.3	129.9	128.9	80.5	128.9	–	–	–	–	–	–	125.3	129.9	128.9	128.9	–
Travel of representatives	127.3	58.0	131.0	86.9	131.0	–	–	–	–	–	–	127.3	58.0	131.0	131.0	–
Travel of staff	25.7	8.7	26.4	–	26.4	–	36 095.8	43 936.4	34 444.7	34 444.7	–	36 121.5	43 945.1	34 471.1	34 471.1	–
Contractual services	76.2	205.1	185.7	147.3	185.7	–	197 698.3	245 784.0	198 721.8	198 721.8	–	197 774.5	245 982.6	198 907.5	198 907.5	–
General operating expenses	158.9	117.1	163.5	40.4	163.5	–	87 145.1	117 664.7	100 781.2	100 781.2	–	87 304.0	117 783.0	100 944.7	100 944.7	–
Supplies and materials	6.2	2.6	3.2	–	3.2	–	19 097.9	29 412.7	24 947.1	24 947.1	–	19 104.1	29 412.7	24 950.3	24 950.3	–
Grants and contributions	–	–	–	–	–	–	17 176.6	16 144.0	12 880.3	12 880.3	–	17 176.6	16 144.0	12 880.3	12 880.3	–
Other	–	–	–	–	–	–	9 186.7	9 639.1	10 685.6	10 685.6	–	9 186.7	9 639.1	10 685.6	10 685.6	–
Total	10 788.0	10 788.1	11 443.4	5 486.7	11 413.0	(30.4)	515 000.0	627 264.6	515 000.0	515 000.0	–	525 787.8	638 044.7	526 443.4	526 413.0	(30.4)

Part V

Regional cooperation for development

Section 18

Economic and social development in Africa

Section 18A

Economic Commission for Africa

Regular budget	
Approved for 2024	\$94,700,000
Allotment for 2024	\$86,378,200
Expenditure for 2024	\$85,969,500
Approved for 2025	\$93,861,500
Expenditure as at 30 June 2025	\$39,824,500
Proposed for 2026	\$93,456,300
Extrabudgetary resources	
Available for 2024	\$27,013,900
Expenditure for 2024	\$23,574,300
Estimate for 2025	\$26,476,700
Expenditure as at 30 June 2025	\$5,645,800
Projected for 2026	\$17,187,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.1 The regular budget resources proposed by the Secretary-General for 2026 amount to \$93,456,300 before recosting, reflecting a decrease of \$405,200, or 0.4 per cent, compared with the appropriation for 2025, related to technical adjustments under programme support, reflecting the removal of non-recurrent requirements for the renovation of Africa Hall, and a proposed decrease under other changes ([A/80/6 \(Sect. 18\)](#), paras. 18.193 and 18.194, tables 18.36 and 18.39 (i), and annex III). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.17.

General observations

UN80 Initiative

V.2 Upon enquiry, the Advisory Committee was informed that in 2025 ECA was hosting, on a cost-sharing basis, 23 Secretariat and United Nations system entities: UNDP, UNEP, UNFPA, UNICEF, United Nations Office to the African Union, UNODC, United Nations Office for Disaster Risk Reduction, Development Coordination Office, OHCHR, Resident Coordinator Office, Office for Disarmament Affairs, UNCTAD, UN-Habitat, WHO, UNESCO, UNESCO International Institute

for Capacity-Building in Africa, UNHCR, ILO, UNIDO, UNAIDS, Department of Safety and Security, UNOPS and OCHA. The ECA compound in Addis Ababa currently accommodates 2,240 staff from ECA and other entities, comprising 835 ECA personnel (staff, consultants, fellows and individual contractors) and 1,405 staff from other United Nations entities. In 2026, ECA would be able to host 210 additional personnel with the completion of the Niger Building second floor fit-out with additional workspaces. **The Advisory Committee trusts that detailed information on services provided by ECA to other entities and on the possible role of the Commission in improved service delivery will be presented in the context of the UN80 Initiative.** The Committee further discusses shared service delivery in chapter I above.

V.3 Upon enquiry, the Advisory Committee was informed that, in the context of the UN80 Initiative and in alignment with the instructions of the Secretary-General, ECA, as one of the co-leads of the development cluster under the UN80 Initiative, was fully engaged in the process of identifying efficiencies, reviewing mandate implementation and considering structural adjustments across its operations. The Committee recalls that it has noted the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations entities and expressed the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities (A/75/7, para. V.28). The Committee also noted, in the context of discussions on the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the number of departments and entities performing development-related analytical functions and recommended that the Secretary-General make every effort to use, repurpose and build existing capacities, avoid duplication of functions and ensure that entities in need of support engage with the appropriate offices (A/79/7, para. 70). **The Advisory Committee trusts that the UN80 Initiative will aim at further enhancing cooperation and avoiding duplication in the development pillar and, in that regard, will take into consideration the implementation of its recommendations endorsed by the General Assembly, including on the cooperation among the regional commissions and the resident coordinator system and the streamlining of data strategy and development-related analytical functions.**

Table V.1
Staffing resources
(Number of posts)

	<i>Number</i>	<i>Details</i>
Approved for 2025	534	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 17 NPO, 284 LL
Establishment	2	1 P-3 and 1 NPO in Addis Ababa (subprogramme 3)
Abolishment	(3)	1 P-5 (subprogramme 3) 2 LL (programme support)
Reclassification	–	1 P-4 (programme support) 2 LL (1 in subprogramme 9 and 1 in programme support)
Reassignment	–	2 D-1 (1 in subprogramme 7, component 1, and 1 in subprogramme 9) 1 P-5 (executive direction and management) 1 P-4 (programme support) 2 P-3 (1 in subprogramme 1 and 1 in subprogramme 6) 6 LL (1 in subprogramme 2, 1 in subprogramme 3, 1 in subprogramme 7, component 1, 1 in subprogramme 7, component 2, and 2 in programme support)

	<i>Number</i>	<i>Details</i>
Redeployment	–	1 P-5, 1 P-4, 1 P-2, 2 LL (programme support)
Conversion (from general temporary assistance to established posts)	11	1 D-1, 1 P-5, 1 P-4, 1 P-3 and 2 NPO (subprogramme 8); and 1 P-3, 1 NPO and 3 LL (programme support)
Proposed for 2026	544	1 USG, 2 D-2, 16 D-1, 43 P-5, 71 P-4, 78 P-3, 27 P-2/1, 21 NPO, 285 LL

Comments and recommendations on posts

V.4 The regular budget resources for posts proposed for 2026 amount to \$62,245,900, representing an increase of \$1,280,900, or 2.1 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 18), table 18.36). The resources would provide for 544 posts, including the proposed establishment of 2 posts (1 Economic Affairs Officer (P-3) and 1 Programme Management Officer (National Professional Officer)), the abolishment of 3 posts (1 Chief of Section (P-5), 1 Senior Human Resources Assistant (Local level) and 1 Heavy Machine Operator (Local level)) and the conversion of 11 positions from general temporary assistance to established posts (1 D-1, 1 P-5, 1 P-4, 2 P-3, 3 National Professional Officer and 3 Local level), as well as the reclassification of 3 posts (1 P-4 and 2 Local level), the reassignment of 12 posts (2 D-1, 1 P-5, 1 P-4, 2 P-3 and 6 Local level) and the redeployment of 5 posts (1 P-5, 1 P-4, 1 P-2 and 2 Local level). The proposed post-related changes relate mainly to the realignments resulting from the spending review, including the conversion of long-term general temporary assistance positions to posts to strengthen mandate delivery in priority areas. Annex II to the report of the Secretary-General provides related details and justifications. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and in view of the related revised estimates proposal, the Advisory Committee considers that any proposed staffing changes, other than proposed abolishments, should be assessed in the context of its consideration of that report. The Committee therefore recommends, at this time, against the proposed establishment of 1 post of Economic Affairs Officer (P-3) and 1 post of Programme Management Officer (National Professional Officer), the conversion of 11 positions from general temporary assistance to established posts (1 D-1, 1 P-5, 1 P-4, 2 P-3, 3 National Professional Officer and 3 Local level), the reclassification of 3 posts (1 P-4 and 2 Local level), the reassignment of 12 posts (2 D-1, 1 P-5, 1 P-4, 2 P-3 and 6 Local level) and the redeployment of 5 posts (1 P-5, 1 P-4, 1 P-2 and 2 Local level).** The Committee will revert on this matter in its report on the revised estimates.

V.5 Regarding the proposed abolishments, annex II to the report of the Secretary-General indicates that the abolishment of the post of Chief of Section (P-5) is connected to the proposed establishment of one post of Economic Affairs Officer (P-3) and one post of Programme Management Officer (National Professional Officer), and that the abolishment of one post of Senior Human Resources Assistant (Local level) results from functions being combined and consolidated under the role of the National Professional Officer post proposed for conversion in the Human Resources Management Section. **The Advisory Committee acknowledges that the proposed abolishments were considered in the context of the spending review and are connected to other post-related proposals, which will be considered in the context of the revised estimates (see para. V.4 above).**

Vacancy rates and vacant posts

Table V.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025					2026		
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Encumbered as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	233	13.4	15.9	16.6	233	233	11.8	15.7	14.2	201	238	11.8
General Service and related	301	8.8	8.6	5.7	301	301	7.0	5.8	6.3	283	306	7.0

Note: Includes posts related to section 18, comprising sections 18A and 18B.

V.6 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 50 posts were vacant (2 D-1, 9 P-5, 9 P-4, 7 P-3, 5 P-2, 2 National Professional Officer and 16 Local level) and that 3 posts (1 P-5 and 2 Local level) had been vacant for longer than two years. Recruitment had been suspended due to the recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed, upon enquiry, that, by applying the proposed vacancy rates, the 2026 estimates under posts for ECA would amount to \$62.2 million. However, if the actual vacancy rate were applied, the estimates under posts would amount to \$59.8 million, representing a difference of \$2.4 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

V.7 Subject to its recommendations and observations in paragraphs V.4 and V.5, as well as paragraph 9 in chapter I above, and without prejudice to the consideration of future resource requirements in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

V.8 The proposed requirements for non-post resources for 2026 amount to \$31,210,400, reflecting a decrease of \$1,686,100, or 5.1 per cent, compared with the appropriation for 2025 of \$32,896,500 (A/80/6 (Sect. 18), table 18.41), owing mainly to the removal of non-recurrent requirements for the Africa Hall project and lower requirements under other staff costs, mainly for the proposed conversion of 11 general temporary assistance positions to posts (see para. V.4 and table V.1 above) and reduced dependence on temporary staff due to internal restructuring resulting from the spending review. In that connection, the Committee was informed that no general temporary assistance positions are proposed for continuation in 2026 (A/80/6 (Sect. 18), paras. 18.193 and 18.194).

V.9 Allotments for non-post resources in ECA represented 89.2 per cent of the 2024 appropriation. Based on the information received, the Advisory Committee observes that, despite spending restrictions during the performance period, ECA allocated funds to certain budget classes in a way that projected higher expenditure than the approved appropriation for consultants (a \$1,289,500 appropriation compared with a \$3,599,800 allotment in 2024) and travel of staff (a \$1,385,200 appropriation compared with a \$1,593,000 allotment in 2024). At the same time, ECA had projected no expenditure

under the experts budget class, with no allotment. **The Advisory Committee trusts that the General Assembly will be provided further clarification, during its review of the present report, regarding the process and criteria used by ECA to prioritize the reduced non-post resources.**

V.10 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines which had contributed to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9, and table V.17). **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and also taking into account the impact of liquidity measures on actual expenditure, the Advisory Committee provides observations and recommendations under the following budget classes:**

(a) Consultants: the proposed resources amount to \$1,606,000, reflecting an increase of \$322,400 compared with the 2025 appropriation. Information provided to the Advisory Committee shows a trend of overexpenditure under this budget class over the years: in 2022, expenditure totalled \$2,686,400 against an appropriation of \$1,097,800; in 2023, \$1,867,000 against an appropriation of \$1,197,800; and, in 2024, \$2,142,300 against an appropriation of \$1,283,600. From the supplementary information provided to it, the Advisory Committee notes that a number of proposed consultancies include the provision of support to studies and to draft reports in different core areas of the Commission's programme of work. The Committee also notes that consultancies are proposed under subprogramme 7, component 4, for hiring a video editor and photographer, who would be responsible for creating high-quality visual content and also for performing the functions of a transport assistant/driver, totalling \$17,000. **The Advisory Committee recalls its prior comments on consultants, inter alia, that while the unplanned engagement of consultants is generally meant to address staff shortages, it stresses that all efforts should be made to utilize internal expertise and skills to perform core activities or to fulfil functions that are recurrent over the long term (see also [A/78/7](#), para. V.11; [A/77/7](#), para. V.13; [A/77/727](#), para. 26; and [A/73/498/Add.3](#), para. 32). The Committee also recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolutions [79/258 A](#), sect. VIII, para. 11; [77/278](#), para. 56; [74/262](#), para. 23; [71/263](#), para. 34; and [70/247](#), para. 45). The Committee therefore recommends a reduction of 15 per cent (\$240,900) to the proposed requirements under consultants;**

(b) Travel of staff: the proposed resources amount to \$1,553,300, reflecting an increase of \$88,800, or 6.1 per cent, compared with the 2025 appropriation of \$1,464,500. Expenditure was \$1,585,800 for 2024 against an appropriation of \$1,385,200, with an allotment of \$1,593,000. Expenditure as at 30 June 2025 amounted to \$498,400. Upon enquiry, the Committee was informed that the overexpenditure in 2024 under travel of staff was due to in-person travel for data collection, intergovernmental committee meetings and other regional meetings. The Committee was informed that the limited access to the Internet and the electricity supply challenges among some audiences in some of the regional Member States generally did not allow the organization of virtual meetings. In addition, air travel within Africa remained costly due to limited direct route connectivity and monopolistic pricing. However, the Committee was also provided with information on the reasons for underexpenditure under the travel of experts budget class in the context of liquidity challenges, indicating that experts had been able to meet online for virtual engagements on a regular basis without connectivity impediments, and that this had

allowed ECA to maintain a dialogue and technical engagement with stakeholders, despite financial constraints. **While noting the existing challenges in terms of Internet connectivity, the Advisory Committee also notes that the Commission has indicated that experts have been able to meet online for virtual meetings on a regular basis. The Committee considers that, notwithstanding the aforementioned challenges, efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel of staff costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 5 per cent (\$77,600) to the proposed requirements under travel of staff;**

(c) Furniture and equipment: the proposed resources amount to \$3,078,900, representing a decrease of \$123,800, or 3.9 per cent, compared with the 2025 appropriation of \$3,202,700. Upon enquiry, the Advisory Committee was informed that ECA had 1,356 laptops, of which 1,062 laptops, or 78 per cent, were in use and 294, or 22 per cent, were not in use. In 2026, 300 laptops would be replaced and 250 laptops would be decommissioned, for a net difference of 50 laptops, resulting in a net of 1,406 laptops in 2026. The Committee notes that the number of laptops significantly exceeds both the 534 posts approved for 2025 in ECA in the regular budget and the 609 total estimated posts for 2025 from all funding sources. **Taking into account the above, the Advisory Committee recommends a reduction of 5 per cent (\$153,900) to the proposed requirements under furniture and equipment.**

V.11 Upon enquiry regarding the ECA vehicle fleet, the Advisory Committee was informed that the total number of vehicles at ECA was projected to remain at 50 vehicles and that the Commission was planning to utilize UN Fleet services and was in the process of operationalizing the related vehicle-leasing arrangements. **The Advisory Committee trusts that further efficiencies would be achieved with the utilization of UN Fleet services and looks forward to an update thereon in the next budget proposal.**

V.12 **Subject to its recommendation in paragraph V.10 above, and without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Extrabudgetary resources

V.13 Upon enquiry, the Advisory Committee was informed that the decrease of \$9,289,100, or 35.1 per cent, in estimated extrabudgetary resources was the result of the end of 25 of 37 active grants in 2025, in particular under subprogramme 2, Regional integration and trade, and anticipated lower contributions by the largest donors to ECA. **The Advisory Committee trusts that efforts will continue to obtain sustainable extrabudgetary funding.**

Fellowship programme for young African scholars on policy research, analysis and advocacy

V.14 The Advisory Committee was informed that ECA was coordinating with the other regional commissions to develop a set of principles to guide the standardization of fellowship programmes and that, in February 2025, the commissions had met to develop draft guidelines and principles to govern the programme under section 23, Regular programme of technical cooperation. The Committee was informed that related key elements included regional ownership of the fellowship programmes,

capacity-building with an emphasis on mentorship of young African people, flexibility and context specificity, and experience-sharing. **The Advisory Committee notes that, while the guidelines and principles are still under discussion, proposals for fellowship programmes in regional commissions have been submitted in the context of section 23, Regular programme of technical cooperation. The Committee trusts that further information on the general guidelines will be provided to the General Assembly during consideration of the current report and in the next report.** The Committee further discusses the fellowship programmes in chapter I and in section 23.

Spending review

V.15 Upon enquiry, the Advisory Committee was informed that the spending review exercise had been integrated into the preparation of the proposed programme budget for 2026, the 21 recommendations from the review had been directly incorporated into the budget submission, and no separate report had been issued. The spending review had incorporated a zero-based budgeting modality to reorganize existing resources to deliver on mandates more efficiently and no stand-alone report had been issued. **The Advisory Committee acknowledges the undertaking of the review exercise within a zero-based budget modality and is of the view that more information on strategic guidance from heads of entities and the corresponding results obtained will further enhance review of the proposals of the Secretary-General.** The Committee further discusses spending reviews in chapter I above.

Human resources-related matters

V.16 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 169 staff encumbering posts in the Professional and higher categories with geographical status, 58 were from overrepresented Member States, 87 were from Member States within range, 23 were from underrepresented Member States and 1 under “Other”. Furthermore, of the 96 appointments made under section 18 in the context of the senior managers’ compact since 2022, 42 (or 43.8 per cent) had been from Member States within range, 38 (or 39.6 per cent) from overrepresented Member States, 15 (or 15.6 per cent) from underrepresented Member States and 1 (1 per cent) from an unrepresented Member State.

V.17 The staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 66 Member States: 129 were nationals of African States, 21 of Asia-Pacific States, 4 of Eastern European States, 4 of Latin American and Caribbean States, 28 of Western European and other States, 14 of the United States of America and 1 under “Other”.

V.18 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 484 staff encumbering regular budget-funded posts and positions, 236 were women and 248 were men. Of the 201 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 90 were women and 111 were men.

V.19 The Advisory Committee was informed, upon enquiry, that 13 staff members in ECA will reach their mandatory retirement age in the next two years, and 51 staff members in the next three to five years.

V.20 The Advisory Committee notes that 16 per cent of appointments in ECA since 2022 have been from underrepresented Member States and 1 per cent from an unrepresented Member State, below the 50 per cent target set under the senior managers’ compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each

unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in ECA. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and equitable geographical representation and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I above.

Section 18B

Regional Commissions New York Office

Regular budget	
Approved for 2024	\$778,600
Expenditure for 2024	\$1,150,700
Approved for 2025	\$1,061,400
Expenditure as at 30 June 2025	\$645,900
Proposed for 2026	\$1,061,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.21 The regular budget resources proposed by the Secretary-General for section 18B for 2026 amount to \$1,061,400, reflecting no change compared with the appropriation for 2025. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.18.

Table V.3
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	6	1 D-2, 1 P-5, 1 P-4, 1 P-3, 2 GS (OL)
Proposed for 2026	6	1 D-2, 1 P-5, 1 P-4, 1 P-3, 2 GS (OL)

V.22 The regular budget resources for posts proposed for 2026 amount to \$993,500, unchanged compared with the appropriation for 2025, and would continue to provide for six posts (four in the Professional and higher categories and two in the General Services and related categories). The proposed non-post resources amount to \$67,900, reflecting an increase of \$2,000 compared with 2025 ([A/79/6 \(Sect. 18\)](#), table 18.61).

V.23 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, the New York Office had one vacant post of Staff Assistant (General Service (Other level)).

V.24 **Without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the**

approval of the proposal of the Secretary-General for post and non-post resources for section 18B, Regional Commissions New York Office.

Section 19

Economic and social development in Asia and the Pacific

Regular budget	
Appropriation for 2024	\$56,817,100
Allotment for 2024	\$53,161,600
Expenditure for 2024	\$53,097,700
Appropriation for 2025	\$58,498,400
Expenditure as at 30 June 2025	\$26,069,400
Proposal for 2026	\$58,624,300
Extrabudgetary resources	
Available for 2024	\$30,172,800
Expenditure for 2024	\$27,618,900
Estimate for 2025	\$32,736,500
Expenditure as at 30 June 2025	\$13,053,700
Projected for 2026	\$25,572,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.25 The regular budget resources requested by the Secretary-General for section 19 for 2026 amount to \$58,624,300 before recosting, reflecting an increase of \$125,900, or 0.2 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 19), tables 19.55 and 19.58 (1)). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.19.

V.26 The proposed increase before recosting under section 19 relates to the establishment of a new temporary P-2 post until 2034, the cost-neutral conversion of four long-term general temporary assistance positions to Local level posts, and a net increase under executive direction and management, various subprogrammes and programme support (*ibid.*, paras. 19.210 and 19.211).

General observations

UN80 Initiative

V.27 Upon enquiry, the Advisory Committee was informed that ESCAP provides administrative back-office support functions on a cost-recovery basis to 54 Secretariat entities, as well as 39 agencies, funds and programmes, including to headquarters offices. The Committee was also informed that ESCAP provides the following categories of services: catering; conference services; facilities management; financial services; host country relations; human resources; ICT; mail operations; medical services; procurement; telephone services; training and language services;

transportation; and travel. **The Advisory Committee trusts that more information will be provided on the role of ESCAP with respect to the provision of support services to other United Nations entities and agencies, funds and programmes in the context of the UN80 Initiative.** The Committee discusses shared services in chapter I above.

V.28 The Advisory Committee recalls that it has noted the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations entities and expressed the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities ([A/75/7](#), para. V.28). The Committee also noted, in the context of discussions on the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the number of departments and entities (for example, the Department of Economic and Social Affairs, UNCTAD, the regional commissions, OICT and the resident coordinator system) already performing development-related analytical functions and recommended that the Secretary-General make every effort to use, repurpose and build existing capacities, avoid duplication of functions and ensure that entities in need of support engage with the appropriate offices ([A/79/7](#), para. 70). **The Advisory Committee trusts that the UN80 Initiative will aim at further enhancing cooperation and avoiding duplication in the development pillar and, in that regard, will take into consideration the implementation of its recommendations endorsed by the General Assembly, including on the cooperation among the regional commissions and the resident coordinator system and the streamlining of data strategy and development-related analytical functions.**

Table V.4
Staffing resources
(Number of posts)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 33 P-2/1, 3 NPO, 213 LL
Establishment	1	1 P-2 temporary post pursuant to General Assembly resolution 78/317
Conversion	4	4 conversions of long-term general temporary assistance positions to posts (LL)
Proposed for 2026	423	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 34 P-2/1, 3 NPO, 217 LL
Extrabudgetary		
Estimated for 2025	114	3 D-1, 4 P-5, 7 P-4, 15 P-3, 1 P-2/1, 7 NPO, 77 LL
Projected for 2026	113	3 D-1, 4 P-5, 7 P-4, 15 P-3, 1 P-2/1, 7 NPO, 76 LL

Comments and recommendations on posts

V.29 The regular budget resources for posts proposed for 2026 amount to \$52,823,400, representing an increase of \$319,900, or 0.6 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 19\)](#), table 19.55 and annex II). The resources would provide for 423 posts, including:

(a) The proposed establishment of one temporary post of Associate Economic Affairs Officer (P-2) from 2026 to 2034, pursuant to General Assembly resolution [78/317](#), covering the duration until 2034 of The Antigua and Barbuda Agenda for Small Island Developing States: A Renewed Declaration for Resilient Prosperity. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be**

assessed in the context of its consideration of that report. The Committee therefore recommends, at this time, against the proposed establishment of one temporary post of Associate Economic Affairs Officer (P-2). The Committee will revert on this matter in its report on the revised estimates;

(b) The cost-neutral conversion of four long-term general temporary assistance positions to Local level posts, namely, one Senior Telecommunications Technician and three Information Systems Assistants. Upon enquiry, the Advisory Committee was informed that the four positions were encumbered and had been continuously funded and operational for approximately 15 years, supporting core functions in perimeter access control technology operations and ICT services. Also, the conversion proposal was considered to be in accordance with paragraph 20 of General Assembly resolution 79/257, which stated that general temporary assistance resources were reserved for short-term or surge needs. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends, at this time, against the proposed conversion of four general temporary assistance positions to posts.** The Committee will revert on this matter in its report on the revised estimates. The Committee discusses the conversion of positions to posts in chapter I above.

Vacancy rates and vacant posts

Table V.5
Number of posts and vacancy rates, 2024–2026

Category	2024				Proposed posts	2025				Encumbered as at 30 June	2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)		Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)		Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	202	6.7	7.8	8.5	202	202	6.7	11.5	12.9	176	203	6.7
General Service and related	216	5.5	9.7	8.5	216	216	8.6	9.7	10.2	194	220	8.6

V.30 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 48 posts were vacant (2 P-5, 8 P-4, 11 P-3, 5 P-2 and 22 Local level) and that 5 posts (1 P-4, 1 P-3 and 3 Local level) had been vacant for more than two years. Recruitment for these posts had been suspended due to the recruitment freeze in response to the ongoing liquidity situation. The Committee was informed, upon enquiry, that, by applying the proposed vacancy rates, the 2026 estimates under posts for ESCAP would amount to \$52.8 million. However, if the actual vacancy rate were applied, the estimates under posts would amount to \$50.5 million, representing a difference of \$2.3 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Special post allowance

V.31 The Advisory Committee notes from information received that, as at 30 June 2025, 10 posts (1 D-2, 2 D-1, 2 P-5, 3 P-4, 1 P-3 and 1 Local level) were filled by staff members receiving a special post allowance, including 4 posts (1 D-2 and 3 P-4) for longer than one year. **The Advisory Committee reiterates its concern regarding**

cases of temporary assignments of staff members to higher-level positions for longer than one year, and trusts that a justification will be provided to the General Assembly at the time of its consideration of the present report, as well as in the next programme budget.

V.32 Subject to its recommendations and observations in paragraph V.29, as well as in paragraph 9 in chapter I above, and without prejudice to the consideration of future resource requirements in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

V.33 The proposed non-post resources for 2026 amount to \$5,800,900, reflecting a decrease of \$194,000, or 3.2 per cent, compared with the appropriation for 2025 of \$5,994,900 (*ibid.*, table 19.60).

V.34 Upon enquiry, the Advisory Committee was informed that the liquidity situation had had an impact on ESCAP mandate implementation and the ability to implement its workplan, and that related restrictions had been introduced with non-discretionary and unavoidable expenditure being effected under the ESCAP non-post allotment. Allotments for non-post resources in ESCAP represented 82 per cent of the 2024 appropriation. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and also taking into account the impact of liquidity measures on actual expenditure, the Advisory Committee provides observations and recommendations under the following budget classes:**

(a) Consultants: the proposed resources amount to \$311,200, an increase of \$38,100 compared with the 2025 appropriation. From the supplementary information provided to it, the Advisory Committee notes requirements for two consultancies to provide theme topic preparation studies on areas of the core programme of work of the Commission with a duration 55 days each and a total amount of \$39,300. The Committee also notes a requirement for five consultants for 260 days for the redesign of Wi-Fi services and service desk business process optimization in the amount of \$80,000. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution 79/258 A, sect. VIII, para. 11; and resolution 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$31,100) to the proposed requirements under consultants;**

(b) Travel of staff: the proposed resources amount to \$490,800, an increase of \$14,500 compared with the 2025 appropriation. Upon enquiry, the Committee was informed that an amount of \$53,100 would support travel for training and participation in conferences and workshops. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$49,100) to the proposed requirements under travel of staff;**

(c) Furniture and equipment: the proposed resources amount to \$516,400, representing an increase of \$51,400, or 11.1 per cent, compared with the 2025 appropriation, primarily due the replacement of vehicles. Supplementary information

indicates that ESCAP has three vans, with an average age of 2.6 years, and that the acquisition plan shows the planned replacement of one van. Upon enquiry, the Advisory Committee was informed that, as at 31 December 2024, ESCAP had 1,045 laptops, of which 891 laptops, or 85 per cent, were in use and 154, or 15 per cent, were not in use. Of those that were in use, 321 laptops would be replaced in 2026, but only 250 laptops would be decommissioned, for a net difference of 71 laptops. The Committee was also informed that, under contractual services, related ICT contracts provided an amount of \$50,000 for laptop replacement. **Taking into account the above, the Advisory Committee recommends a reduction of 15 per cent (\$77,500) to the proposed requirements under furniture and equipment.**

V.35 Subject to its recommendations in paragraph V.34 above, and without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

V.36 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 183 posts in the Professional and higher categories with geographical status, 20 were encumbered by nationals from overrepresented Member States, 91 from Member States within range and 48 from underrepresented Member States; the remaining posts were vacant. Furthermore, of the 49 appointments made under section 19 in the context of the senior managers' compact since 2022, 25 (or 51 per cent) had been from Member States within range, 16 (or 33 per cent) from underrepresented Member States and 8 (or 16 per cent) from overrepresented Member States.

V.37 The 208 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 49 Member States: 4 were nationals of African States, 109 of Asia-Pacific States, 11 of Eastern European States, 8 of Latin American and Caribbean States, 58 of Western European and other States and 18 of the United States of America.

V.38 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 370 staff encumbering regular budget-funded posts and positions, 231 were women and 139 were men. Of the 176 staff encumbering regular budget-funded posts and positions in the Professional and higher categories as at the same date, 81 were women and 95 were men. On a related matter, the Committee was informed that the job opening for an Economic Affairs Officer (P-4) had initially been cancelled in accordance with the temporary special measures for achieving gender parity, as set out in [ST/AI/2020/5](#). The Committee was informed that, at the time when the job opening was posted, ESCAP had not achieved gender parity at the P-4 level. While qualified male candidates were identified, the hiring manager opted not to proceed with an exception request and decided to re-advertise the position to expand outreach and attract a more gender-diverse applicant pool. The Committee was informed that the job opening was subsequently reposted but that, due to the recruitment freeze, the process had not been finalized and the post remains vacant.

V.39 The Advisory Committee was informed, upon enquiry, that 11 staff members in ESCAP will reach their mandatory retirement age in the next two years, and 22 staff members in the next three to five years.

V.40 The Advisory Committee notes that 33 per cent of appointments in ESCAP since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-

General. The Committee emphasizes the need for strengthened efforts, particularly under the senior managers' compact, towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in ESCAP. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and equitable geographical representation and to promote gender parity, where gaps exist, and rejuvenation in the Secretariat. The Committee further discusses matters related to human resources in chapter I above.

Section 20

Economic development in Europe

Regular budget	
Appropriation for 2024	\$39,870,400
Allotment for 2024	\$36,843,000
Expenditure for 2024	\$36,843,400
Appropriation for 2025	\$40,951,800
Expenditure as at 30 June 2025	\$17,628,300
Proposal for 2026	\$40,959,500
Extrabudgetary resources	
Available for 2024	\$28,001,600
Expenditure for 2024	\$27,825,200
Estimate for 2025	\$27,865,000
Expenditure as at 30 June 2025	\$14,618,400
Projected for 2026	\$26,529,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.41 The regular budget resources proposed by the Secretary-General for section 20 for 2026 amount to \$40,959,500 before recosting, reflecting no material change compared with the appropriation for 2025 (A/80/6 (Sect. 20), table 20.23). Other changes amounting to an increase of \$7,700 are proposed under contractual services. The Secretary-General includes further details of the changes in paragraph 20.132 and table 20.26 (1) of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.20 below.

General observations

UN80 Initiative

V.42 The Advisory Committee recalls that it has noted the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations

entities, and has expressed the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities ([A/75/7](#), para. V.28). The Committee has also noted, in the context of discussions on the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the number of departments and entities performing development-related analytical functions, and has recommended that the Secretary-General make every effort to use, repurpose and build existing capacities, avoid the duplication of functions and ensure that entities in need of support engage with the appropriate offices ([A/79/7](#), para. 70). **The Advisory Committee trusts that the UN80 Initiative will be aimed at further enhancing cooperation and avoiding duplication in the development pillar and, in that regard, will take into consideration the implementation of its recommendations endorsed by the General Assembly, including on cooperation among the regional commissions and the resident coordinator system and the streamlining of analytical functions related to the data strategy and to development.**

Table V.6
Staffing resources

	Number	Level
Regular budget		
Approved for 2025	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL) and 57 GS (OL)
Proposed for 2026	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL) and 57 GS (OL)
Extrabudgetary		
Estimated for 2025	7	1 D-1, 2 P-4, 1 P-3 and 3 GS (OL)
Projected for 2026	7	1 D-1, 2 P-4, 1 P-3 and 3 GS (OL)

Comments and recommendations on posts

V.43 The Secretary-General proposes a total of 188 regular budget-funded posts for 2026, comprising 128 posts in the Professional and higher categories and 60 in the General and related categories, reflecting no change compared with the posts approved for 2025.

Vacant posts and vacancy rates

Table V.7
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	128	3.6	11.2	13.7	128	128	105	11.1	16.6	18.0	128	11.1
General Service and related	60	7.1	6.9	5.1	60	60	56	6.0	5.8	6.7	60	6.0

V.44 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 27 regular budget-funded posts (1 D-1, 5 P-5, 6 P-4, 6 P-3, 5 P-2 and 4 General Service (Other level)) were vacant and that no posts had been vacant for more than two years. Recruitment had been suspended due to the recruitment freeze imposed in

response to the ongoing liquidity situation. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for ECE amounted to \$38.8 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$36.6 million, representing a difference of \$2.2 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

V.45 The Advisory Committee was further informed, upon enquiry, that in compliance with regulation 5.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation ([ST/SGB/2018/3](#)), namely that, in the proposed programme budget, the requested resources shall be justified in terms of the requirements of output delivery in contributing to the expected accomplishments, each established post reflected in the ECE proposal for 2026 under the programme of work was fully dedicated to a specific subprogramme, and that staff did not move flexibly across subprogrammes to address emerging needs. The Committee further discusses human resources matters in chapter I above.

Special post allowance

V.46 The Advisory Committee was informed, upon enquiry, that, as at 31 March 2025, ECE had four posts (1 P-5, 1 P-4, 1 P-3 and 1 P-2) encumbered through the granting of a special post allowance for more than one year. As at 30 June 2025, this had been reduced to three posts (1 P-5, 1 P-4 and 1 P-3), as outlined in the table below.

Table V.8
Posts encumbered through a special post allowance as at 30 June 2025

<i>Component/subprogramme</i>	<i>Post grade</i>	<i>Date started</i>	<i>Functional title</i>	<i>Status of recruitment</i>
Subprogramme 3, Statistics	P-4	1 August 2023	Statistician	Not started. Staff member holds a lien to the post.
Subprogramme 3, Statistics	P-3	1 September 2023	Statistician	Not started. Staff member holds a lien to the post.
Subprogramme 6, Trade	P-5	1 July 2024	Chief of Section, Economic Affairs	Candidates under review.

V.47 The Advisory Committee was informed that the staff members in receipt of a special post allowance were carrying out functions to ensure continuity in the current liquidity situation, but that recruitment processes, when possible, would continue.

V.48 The Advisory Committee recalls that, in the context of the proposed programme budget for 2025, ECE had five posts in receipt of a special post allowance for one year or more as at 30 June 2024. The Committee, noting the improving trend in the use of the special post allowance for extended periods as at 30 June 2025 compared with the prior period, reiterates its previous recommendation ([A/79/7](#), para. V.5) and trusts that the Commission will continue to address the issue.

V.49 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.50 The proposed non-post resources for 2026 amount to \$2,112,100, reflecting an increase of \$7,700, or 0.4 per cent, compared with the level approved for 2025 (A/80/6 (Sect. 20), table 20.28). As indicated in paragraph 21.132 and tables 20.23 and 20.26 (1) of the Secretary-General's report, the proposed requirements reflect an increase of \$7,700 due to other changes under the contractual services object class, owing to a higher standard price for software packages under the programme support component, as well as a cost-neutral redeployment of \$12,100 from the experts to the consultants object class, mainly under the executive direction and management component.

General temporary assistance positions

V.51 Upon enquiry, the Advisory Committee was informed that ECE had recruited against eight general temporary assistance positions (1 P-5, 1 P-4, 2 P-3, 2 P-2 and 2 General Service (Other level)) in 2024. Seven of the positions were of 6 months' contract duration or less, and one was for a contract period between 6 and 12 months.

V.52 The Advisory Committee was also informed that, due to the impact of the liquidity situation, two general temporary assistance positions (1 P-4 and 1 P-3), which related to new mandates approved by the Economic and Social Council in 2024 and outlined in General Assembly resolution 78/253, had not been filled, which prevented the initiation of the related work under subprogrammes 1, Environment, and 5, Energy, and constituted a delay in the implementation of activities endorsed by intergovernmental bodies. The Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

V.53 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9; and table V.20). Allotments for non-post resources at ECE represented 32 per cent of the 2024 appropriation for non-post resources.

V.54 The Advisory Committee was also informed, upon enquiry, that for non-post resources, in line with the decision of the General Assembly not to recost non-post items (resolution 79/257, para. 29), there would be no opportunity to adjust non-post provisions through the formal recosting process later in the year. The Committee was informed that, as a result, entities were invited to submit separately requests for additional non-post resources due to known significant differences in price levels between 2025 and 2026 that could not be accommodated within their budget level. These requests were considered separately, with only well-justified requests included in the proposed programme budget for 2026. The Committee further discusses recosting in chapter I above.

V.55 In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:

(a) Travel of staff: requirements amount to \$199,300, representing no change compared with the level approved for 2025. Appropriation for travel of staff has increased from \$144,300 in 2022 to \$155,500 in 2023, \$188,000 in 2024 and \$199,300 in 2025. Upon enquiry, the Committee was informed that \$15,000 was estimated for travel for internal conferences and workshops. **The Advisory Committee considers that efforts should be intensified to maximize the use of**

virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$19,900) to the proposed requirements under travel of staff;

(b) Consultants: requirements amount to \$153,800, representing an increase of \$12,100, or 8.5 per cent, and reflect the cost-neutral redeployment of resources between experts and consultants, mainly within the executive direction and management component. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolutions 79/258 A, part. VIII, para. 11, and 74/262, para. 23). The Committee therefore recommends against the proposed increased requirements under consultants;**

(c) Contractual services: requirements amount to \$818,000, representing an increase of \$7,700, or 1 per cent, due to the increase the standard price for software packages. **Given the marginal increase, the Advisory Committee recommends the absorption of the proposed increase within the currently approved level under contractual services;**

(d) Furniture and equipment: requirements amount to \$183,100, representing no change compared with the level approved for 2025. From the information provided to it, the Advisory Committee notes that ECE has 218 active laptops with an average age of two years and an indicated useful life of four years. The Commission plans to replace 41 laptops in 2026. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years and is of the view that the proposed acquisitions and replacements allow for a more staggered approach. Taking into account the patterns of expenditure in 2024 and so far in 2025, and the average age of laptop holdings, the Committee therefore recommends a reduction of \$25,000 to the proposed provision for furniture and equipment.**

V.56 Subject to its recommendations in paragraph V.55 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

V.57 The Secretary-General indicates in his report that the estimated extrabudgetary resources for 2026 amount to \$26,529,900, reflecting a decrease of \$1,335,100, or 4.8 per cent, compared with the 2025 estimate (A/80/6 (Sect. 20), table 20.26 (2)). A total of 7 extrabudgetary posts are proposed for 2026 and, while estimates for 2025 amounted to 57 posts (see A/79/7, table V.7 and para. V.60), it is noted in the footnote to table 20.27 (2) that the 2025 estimates have been adjusted to exclude project positions that are of a temporary nature. Accordingly, the estimate for 2026 represents no change compared with the adjusted 2025 estimate and reflects the continuation of seven posts. Upon enquiry, the Advisory Committee was informed that ECE had two sources of extrabudgetary funding: voluntary contributions and programme support costs. Projects funded through voluntary contributions were fully earmarked and aligned with regulation 3.12 of the Financial Regulations and Rules and ST/SGB/188. Programme support cost funds, managed in line with ST/AI/286 and guidelines from the Controller, were a charge levied in the implementation of activities funded through voluntary contributions, so as to ensure that the regular budget did not

subsidize extrabudgetary activities, in line with the Committee's recommendations contained in its report [A/32/8/Add.9](#). The Committee was also informed that ECE did not have cost-recovery funding.

Human resources-related matters

V.58 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 103 staff encumbering posts in the Professional and higher categories with geographical status, 26 were from overrepresented Member States, 64 from Member States within range and 12 from underrepresented Member States, and 1 was under "Other". Furthermore, of the 32 staff members appointed in ECE in the context of the senior managers' compact since 2022, 6, or 19 per cent, were from overrepresented Member States, 17, or 53 per cent, were from Member States within range and 9, or 28 per cent, were from underrepresented Member States.

V.59 The 153 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 46 Member States: 2 were nationals of African States, 12 of Asia-Pacific States, 34 of Eastern European States, 8 of Latin American and Caribbean States, 86 of Western European and other States, 10 were nationals of the United States of America, and 1 was under "Other".

V.60 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 161 staff encumbering regular budget-funded posts and positions, 99 were women and 62 were men. Of the 105 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 52 were women and 53 were men.

V.61 The Advisory Committee was also informed, upon enquiry, that 7 staff members of ECE were expected to retire in the next two years, and 15 in the next five years.

V.62 **The Advisory Committee notes that 28 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in ECE. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation.** The Committee further discusses matters related to human resources in chapter I above.

Section 21

Economic and social development in Latin America and the Caribbean

Regular budget	
Appropriation for 2024	\$64,364,200
Allotment for 2024	\$57,035,600
Expenditure for 2024	\$56,916,200
Appropriation for 2025	\$62,821,700

Expenditure as at 30 June 2025	\$27,453,600
Proposal for 2026	\$62,841,400
Extrabudgetary resources	
Available for 2024	\$12,729,100
Expenditure for 2024	\$13,277,500
Estimate for 2025	\$13,218,000
Expenditure as at 30 June 2025	\$7,547,000
Projected for 2026	\$12,222,600
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

V.63 The regular budget resources proposed by the Secretary-General for section 21 for 2026 amount to \$62,841,400 before recosting, reflecting no material change compared with the appropriation for 2025 ([A/80/6 \(Sect. 21\)](#), table 21.45). Other changes amounting to an increase of \$19,700 are proposed under contractual services. The Secretary-General includes further details of the changes in paragraph 21.192 of his report. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.21 below.

General observations

UN80 Initiative

V.64 The Advisory Committee recalls that it has noted the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations entities, and has expressed the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities ([A/75/7](#), para. V.28). The Committee has also noted, in the context of discussions on the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the number of departments and entities performing development-related analytical functions, and has recommended that the Secretary-General make every effort to use, repurpose and build existing capacities, avoid the duplication of functions and ensure that entities in need of support engage with the appropriate offices ([A/79/7](#), para. 70). **The Advisory Committee trusts that the UN80 Initiative will be aimed at further enhancing cooperation and avoiding duplication in the development pillar and, in that regard, will take into consideration the implementation of its recommendations endorsed by the General Assembly, including on the cooperation among the regional commissions and the resident coordinator system and the streamlining of analytical functions related to the data strategy and to development.**

Table V.9
Staffing resources

	Number	Details
Regular budget		
Approved for 2025 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL) and 256 LL
Proposed for 2026 ^a	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL) and 256 LL

	Number	Details
Extrabudgetary		
Estimated for 2025	53	1 D-1, 1 P-3 and 51 LL
Projected for 2026	53	1 D-1, 1 P-3 and 51 LL

^a Includes three temporary posts (1 P-4 and 2 P-3) that were approved pursuant to General Assembly resolution [71/272](#).

Comments and recommendations on posts

V.65 The Secretary-General proposes a total of 480 regular budget-funded posts for 2026, comprising 217 posts in the Professional and higher categories and 263 in the General Service and related categories, reflecting no change compared with the posts approved for 2025.

Vacant posts and vacancy rates

Table V.10
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Encumbered as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	217	9.5	18.4	19.7	217	217	11.1	18.9	19.8	174	217	11.1
General Service and related	263	6.9	11.0	10.8	263	263	8.2	10.1	11.0	234	263	8.2

V.66 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 72 regular budget-funded posts (1 D-1, 8 P-5, 12 P-4, 14 P-3, 7 P-2, 1 National Professional Officer and 29 Local level) were vacant. In addition, nine posts (2 P-5, 1 P-4, 2 P-3, 1 National Professional Officer and 3 Local level) had been vacant for two years or more as at 30 June 2025, namely one post of Research Assistant (Local level) since May 2023, one post of Economic Affairs Officer and one post of Light Vehicle Driver (Local level) since July 2023, one Associate Legal Officer (National Professional Officer) since January 2023, two Economic Affairs Officer (P-3) since February and June 2023, one Economic Affairs Officer (P-4) since July 2023, and two Senior Economic Affairs Officers (P-5) since February 2023 and June 2023, respectively. Recruitment had been suspended due to the recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for ECLAC amounted to \$52.6 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$49.2 million, representing a difference of \$3.4 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Special post allowance

V.67 The Advisory Committee was informed, upon enquiry, that, as at 30 June 2025, ECLAC had three posts (3 P-3) encumbered through the granting of a special post allowance for more than one year, as outlined in the table below.

Table V.11

Posts encumbered through a special post allowance as at 30 June 2025

<i>Component/subprogramme</i>	<i>Post grade</i>	<i>Functional title</i>	<i>Reasons for extended special post allowance</i>	
Subprogramme 12. Subregional activities in the Caribbean	P-4	Statistician	Candidates under review	Prolonged recruitment due to hiring restrictions.
Subprogramme 2. Production and innovation	P-3	Economic Affairs Officer	Pre-posting of job opening	Post can only be temporarily filled as it has a staff member with a lien who can exercise the right to return to the post.
Subprogramme 5. Mainstreaming the gender perspective in regional development	P-3	Social Affairs Officer	Pre-posting of job opening	Post can only be temporarily filled as it has a staff member with a lien who can exercise the right to return to the post.

V.68 Upon enquiry, the Advisory Committee was informed that, as at 30 April 2025, two posts had been encumbered through the granting of a special post allowance for one year or more, and four had been encumbered through the granting of a special post allowance for two years or more. The Committee was also informed that, as at 31 March 2025, five posts and positions had been encumbered through the granting of a special post allowance, including one general temporary assistance position for a finite duration and one post for less than one year, and that three posts had been encumbered through the granting of a special post allowance for two years or more as at the same date. **The Advisory Committee, noting the additional information provided, reiterates its previous recommendation (A/79/7, para. V.68) and trusts that an update will be provided to the General Assembly as to the exact number of posts encumbered through the granting of a special post allowance for one year or more at the time of its consideration of the present report.**

V.69 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

V.70 The proposed non-post resources for 2026 amount to \$10,235,100, reflecting an increase of \$19,700, or 0.2 per cent, compared with the level approved for 2025 (A/80/6 (Sect. 21), table 21.50). As indicated in paragraph 21.193 and table 21.45, the proposed level of non-post resources reflects adjustments due to other changes under contractual services, reflecting the higher standard price of core software for non-field personnel outside United Nations Headquarters.

General temporary assistance positions

V.71 From the supplementary information provided to it, the Advisory Committee notes that ECLAC has three continuing general temporary assistance positions (1 P-4, 1 P-2 and 1 Local level), established on 1 January 2022, under subprogramme 7, Sustainable development and human settlements. Upon enquiry, the Committee was also informed that ECLAC had recruited against 43 general temporary assistance positions (4 P-5, 2 P-4, 1 P-3, 1 P-2 and 35 Local level) in 2024. Thirty-one of the positions were of 6 months' contract duration or less, 11 were for a contract period of

between 6 and 12 months, and 1 was for more than 12 months in contract duration. The Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

V.72 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257 para. 9; and table VI.21). Allotments for non-post resources at ECLAC represented 79 per cent of the 2024 appropriation for non-post resources.

V.73 In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:

(a) Consultants: requirements amount to \$379,900, representing no change compared with the level approved for 2025. From the supplementary information provided to it, the Advisory Committee notes that a significant share of planned consultancies includes inputs for flagship reports of the Commission, such as *Social Panorama of Latin America and the Caribbean*, and various studies of regional economic issues. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolutions 79/258 A, part. VIII, para. 11, and 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$38,000) to the proposed requirements under consultants;**

(b) Travel of staff: requirements amount to \$748,800, representing no change compared with the level approved for 2025. From the supplementary information provided to it, the Advisory Committee notes that travel of staff planned under the executive direction and management component includes eight trips to New York ranging from four to seven days in duration and from approximately \$11,000 to \$14,300 in cost per trip. It was indicated to the Committee that the purpose of certain trips included coordination with Headquarters in New York, as well as the attendance of the Chiefs of Programme Planning meetings by personnel from the Office of the Executive Secretary and staff of the Programme Planning and Evaluation Unit. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote tools, with a view to strictly limiting travel costs, particularly for general coordination meetings, to the minimum necessary. The Committee therefore recommends a reduction of 15 per cent (\$112,300) to the proposed requirements under travel of staff;**

(c) Contractual services: requirements amount to \$2,138,000, representing an increase of \$19,700, or 0.9 per cent, due to the increase in the standard price for software packages. **Given the marginal increase, the Advisory Committee recommends absorption of the proposed increase within the currently approved level under contractual services;**

(d) Furniture and equipment: requirements amount to \$580,700, representing no change compared with the level approved for 2025. From the information provided to it, the Advisory Committee notes that ECLAC has 520 active laptops with an average age of 3.8 years and an indicated useful life of four years. The Commission plans to replace 100 laptops in 2026. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years and is of the view that the proposed acquisitions and replacements allow for a more staggered approach. The**

Committee therefore recommends a reduction of 5 per cent (\$29,000) to the proposed provision for furniture and equipment.

V.74 Subject to its recommendations in paragraph V.73 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Communications strategy

V.75 Upon enquiry, the Advisory Committee was informed that the Commission's main website had undergone upgrades delivered alongside a new communication and web strategy aimed at platform consolidation and leveraging modern media, and that ECLAC maintained structured and regular coordination with the Department of Global Communications and the other regional commissions as part of its communications planning. The Commission also actively participates in United Nations-wide platforms such as the United Nations Communication Group and various thematic and crisis coordination mechanisms, aligning its messaging with system-wide priorities. It was indicated to the Committee that while each regional commission has its own web presence adapted to its context, coordination is guided by the Department's standards and supported by the Regional Commissions New York Office, which facilitates joint initiatives and coherence. The Committee further discusses global communications in chapter II, section 28, Global communications.

Human resources-related matters

V.76 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 155 staff encumbering posts in the Professional and higher categories with geographical status, 54 were from overrepresented Member States, 83 from Member States within range and 18 from underrepresented Member States. Furthermore, of the 52 staff members appointed in ECLAC in the context of the senior managers' compact since 2022, 24, or 46 per cent, were from overrepresented Member States, 19, or 37 per cent, were from Member States within range, 8, or 15 per cent, were from underrepresented Member States and 1, or 2 per cent, was from an unrepresented Member State.

V.77 The 176 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 41 Member States: 1 was a national of an African State, 9 of Asia-Pacific States, 3 of Eastern European States, 126 of Latin American and Caribbean States, 24 of Western European and other States, and 13 were nationals of the United States of America.

V.78 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 408 staff encumbering regular budget-funded posts and positions, 230 were women and 178 were men. Of 174 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 81 were women and 93 were men.

V.79 The Advisory Committee was also informed, upon enquiry, that 10 staff members of ECLAC were expected to retire in the next two years and 33 in the next five years.

V.80 The Advisory Committee notes that 15 per cent of appointments since 2022 have been from underrepresented Member States and 2 per cent from an unrepresented Member State, below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts, towards bringing each

unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in ECLAC. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation, and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I above.

Section 22

Economic and social development in Western Asia

Regular budget	
Appropriation for 2024	\$50,146,300
Expenditure for 2024	\$50,756,400
Allotment for 2024	\$46,127,100
Appropriation for 2025	\$51,152,200
Expenditure as at 30 June 2025	\$21,785,900
Proposal for 2026	\$51,162,800
Extrabudgetary resources	
Available for 2024	\$11,289,000
Expenditure for 2024	\$10,252,800
Estimate for 2025	\$12,125,300
Expenditure as at 30 June 2025	\$4,419,000
Projected for 2026	\$12,442,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.81 The regular budget resources requested by the Secretary-General for section 22 for 2026 amount to \$51,162,800 before recosting, reflecting a net increase of \$10,600 (0.0 per cent) compared with the appropriation for 2025 ([A/80/6 \(Sect. 22\)](#), table 22.32). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.22.

General observations

UN80 Initiative

V.82 Upon enquiry, the Advisory Committee was informed that ESCWA anticipated that the revised estimates under the UN80 Initiative might indeed generate some efficiency gains, particularly through the streamlining of legacy functions, the reduction of administrative overlap and the consolidation of support services. Under the UN80 Initiative, ESCWA views enhanced cooperation with resident coordinator offices as essential to advancing coherence, efficiency and impact across the United Nations development system.

V.83 The Advisory Committee recalls that it has noted the ongoing cooperation of the regional commissions with the resident coordinator system and other United Nations entities and expressed the view that every effort should be made to enhance cooperation and efficiency and avoid the duplication of activities (A/75/7, para. V.28). The Committee also noted, in the context of discussions on the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the number of departments and entities (e.g. the Department of Economic and Social Affairs, UNCTAD, the regional commissions, OICT and the resident coordinator system) already performing development-related analytical functions and recommended that the General Assembly request the Secretary-General to make every effort to use, repurpose and build existing capacities, avoid duplication of functions and ensure that entities in need of capacities engage with the appropriate departments and offices (A/79/7, para. 70). **The Advisory Committee trusts that the UN80 Initiative will aim at further enhancing cooperation and avoiding duplication in the development pillar and, in that regard, will take into consideration the implementation of its recommendations endorsed by the General Assembly, including on the cooperation among the regional commissions and the resident coordinator system and the streamlining of data strategy and development-related analytical functions.**

Table V.12
Staffing resources

	Number	Details
Regular budget		
Approved for 2025 ^a	257	1 USG, 2 D-2, 8 D-1, 25 P-5, 37 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO, 131 LL
Proposed for 2026 ^a	257	1 USG, 2 D-2, 8 D-1, 26 P-5, 36 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO, 131 LL
Redeployment	–	1 P-5, 6 P-4, 4 P-3, 1 NPO, 18 LL from programme support to executive direction and management 1 Programme Management Officer (NPO) from executive direction and management to programme support
Reclassification	–	1 Medical Officer (P-4) to Senior Medical Officer (P-5) in programme support
Extrabudgetary		
Estimated for 2025	43	4 P-4, 4 P-3, 1 P-2/1, 2 NPO and 32 LL
Projected for 2026	45	1 D-1, 1 P-5, 3 P-4, 3 P-3, 1 P-2/1, 4 NPO and 32 LL

^a Includes four temporary posts (1 P-4, 2 P-3 and 1 Local level).

Comments and recommendations on posts

V.84 The regular budget resources for posts proposed for 2026 amount to \$40,169,800, representing an increase of \$32,500, or 0.1 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 22), table 22.32). The resources would provide for 257 posts, including a redeployment of 31 posts between executive direction and management and programme support (1 P-5, 6 P-4, 4 P-3, 1 National Professional Officer and 18 Local level from programme support and 1 National Professional Officer from executive direction and management) and the upward reclassification of one post of Medical Officer at the P-4 level to Senior Medical Officer at the P-5 level (ibid., para. 22.98 (a) and (f)). Annex II to the budget proposal provides a summary of justifications for the proposed changes.

Proposed redeployments between programme support and executive direction and management

V.85 The report of the Secretary-General indicates that the redeployment of post and non-post resources between executive direction and management and programme support is overall cost-neutral (ibid., para. 22.98). Upon enquiry, the Advisory Committee was informed that the redeployment of the Conference Management Section under executive direction and management into a newly defined Knowledge Management Service aimed to better align the work of knowledge, communication and dissemination with the strategic priorities of the organization. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the redeployment of post and non-post resources between executive direction and management and programme support at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Proposed reclassification of P-4 Medical Officer post

V.86 Upon enquiry, the Advisory Committee was informed that ESCWA was proposing the reclassification of the post of Medical Officer from the P-4 to the P-5 level due to the significantly expanded responsibilities that the role had assumed amid the ongoing crisis. The P-4 post was originally designated to serve ESCWA staff only; however, under current circumstances and considering the work of ESCWA in a conflict area, the P-4 functions had expanded to include vital medical support to staff across multiple United Nations agencies as part of the framework of the One United Nations initiative. ESCWA operates as one medical unit in the region, except for UNIFIL. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the upward reclassification of the P-4 post at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table V.13
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	121	10.7	15.8	19.0	121	121	91	13.4	21.5	24.8	121	13.4
General Service and related	136	9.6	3.4	5.1	136	136	129	3.2	5.5	5.1	136	3.2

V.87 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 37 posts were vacant (1 D-2, 3 D-1, 2 P-5, 12 P-4, 8 P-3, 4 P-2 and 7 Local level), of which none had been vacant for two years or more as at 30 June 2025. Recruitment for these posts was suspended due to a recruitment freeze imposed in response to the

ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for ESCWA amounted to \$40.2 million. However, if the actual vacancy rate was applied, the post requirements would amount to \$36.3 million, representing a difference of \$3.9 million. The Committee makes further observations on vacant posts and vacancy rates in chapter I above.

V.88 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraphs V.85 and V.86 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

V.89 The proposed requirements for non-post resources for 2026 amount to \$10,993,000, reflecting a reduction of \$21,900, or 0.2 per cent, compared with the approved resources for 2025 (*ibid.*, table 22.37). The proposal reflects, in table 22.32, a redeployment from the general operating expenses (\$427,100) and consultants (\$32,500), budget classes to the other staff costs (\$172,000), posts (\$32,500) and contractual services (\$255,100) budget classes. The report further indicates an increase under contractual services (\$10,600) related to the higher standard price of the core software package for non-field personnel outside of United Nations Headquarters.

V.90 Upon enquiry, the Committee was provided with information indicating that the allotments for non-post resources in ESCWA represented 74.7 per cent of the 2024 appropriation for non-post resources. Based on the information received, the Committee observed that, despite spending restrictions during the performance period, ESCWA allocated funds to certain budget classes in a way that projected higher expenditures than the approved appropriation for furniture and equipment (appropriation of \$313,200 versus allotment of \$481,300 in 2024). At the same time, it projected significantly lower expenditures for the experts budget class, with only 25 per cent of the appropriation allotted (appropriation of \$1,525,800 versus allotment of \$377,100 in 2024). **The Advisory Committee trusts that the General Assembly will be provided with further clarification during its review of the present report regarding the process and criteria used by ESCWA to prioritize the reduced non-post resources.**

V.91 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which contributed, in part, to underexpenditure under non-post resources (see also General Assembly resolution [79/257](#), para. 9, and table V.22). **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: the proposed resources for travel of staff amount to \$446,000, reflecting no change from the approved level in 2025. An amount of \$62,200 would support travel for training and participation in conferences and workshops. According to information provided to the Advisory Committee upon enquiry, ESCWA adopts a hybrid approach, prioritizing physical travel only when it is essential for effective implementation, particularly in the context of technical assistance and stakeholder engagement. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs,**

particularly for conferences and workshops, to the minimum necessary. The Committee recommends a reduction of 10 per cent (\$44,600) to the proposed resources under travel of staff;

(b) Consultants: the proposed resources for consultants amount to \$771,700, reflecting a reduction of \$32,500 or 4.0 per cent from the approved level in 2025. Expenditure in 2024 amounted to \$331,000 against the appropriation of \$781,500 (and an allotment of \$532,900). From the supplementary information provided to it, the Advisory Committee notes that a number of proposed consultancies include support for the drafting of reports and preparation of papers in different areas of the Commission's core programme of work and include several requests for more than 90 consultancy/days. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolutions 79/258 A, section VIII, para. 11, and 74/262, para. 23). Therefore, the Committee recommends a reduction of 15 per cent (\$115,800) to the proposed resources under consultants (see also para. V.95 below);**

(c) Furniture and equipment: the proposed provision for furniture and equipment for 2026 amounts to \$726,900, reflecting no change from the approved level in 2025. Information provided to the Advisory Committee indicates a pattern of overexpenditure since 2022, with expenditures amounting to \$613,000 for 2024, against an appropriation of \$313,200; \$687,500 for 2023 against an appropriation of \$304,300; and \$1,119,000 for 2022 against an appropriation of \$280,500. The Committee notes that appropriations under this budget class have grown from \$280,500 in 2022 to a budgeted amount of \$726,900 for 2026, reflecting a 159.1 per cent increase. Upon enquiry, the Committee was informed that, as at 31 March, ESCWA had 708 laptops, of which 564 had an active status and 144 were inactive, comprising 52 inactive assets with an average age of three years and 92 assets scheduled for write-off. A total of 215 laptops are proposed to be replaced in 2026. **Taking into account the pattern of overexpenditure in recent years, the Advisory Committee is of the view that a more phased approach to asset replacement can be implemented and therefore recommends a reduction of 5 per cent (\$36,300) to the proposed requirements under furniture and equipment.**

V.92 Subject to its recommendations in paragraph V.91 above, and without prejudice to its recommendations in the report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Development of artificial intelligence-based tools

V.93 Upon enquiry, the Advisory Committee was informed that Mustashar, the ESCWA AI-powered digital assistant, was currently in the advanced stages of development. ESCWA anticipates the initial operational version to be ready by the first quarter of 2026 (March). This version will enable Member States to begin using Mustashar to monitor and assess policy options on the basis of United Nations publications and data more effectively, using natural language, particularly when examining how United Nations data, publications and policy recommendations align with their national economic and development priorities and the applicable recommendations for their national context. The anticipated returns on investment are expected to materialize within 9 to 12 months of Mustashar's initial deployment. Member States will gain accelerated access to policy-relevant insights drawn from millions of United Nations datasets and publications, reducing dependence on

external consultants for routine analytical tasks and strengthening national institutional capacity to interpret and address complex economic and development challenges. The development of Mustashar and related AI-powered policy support tools has been guided by extensive consultation and the sharing of best practices across the United Nations system.

V.94 The Advisory Committee was further informed that portals, along with other tools developed by ESCWA, were primarily built using internal staff resources, supported by general temporary assistance positions and individual contractors. These personnel are typically engaged across multiple projects simultaneously, contributing to the parallel development of various platforms. All the portals were developed entirely in-house, without reliance on commercial vendors and by using standard United Nations technologies. ESCWA will present in future reports a cost-benefit analysis of the tool, along with comprehensive information on the internal development costs, the impact on the workload of current staff, any other potential costs and the lessons learned, once the tool is fully operational.

V.95 The Advisory Committee looks forward to the launch of the Commission's AI-based tool in 2026. The Committee trusts that the Commission will present a comprehensive analysis of internal development costs and any other potential costs in future reports, as well as a detailed assessment of its impact on the workload of current staff. The Committee further discusses AI in chapter I above.

Human resources-related matters

V.96 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 84 posts in the Professional and higher categories with geographical status, 45 were encumbered by nationals from overrepresented Member States, 19 from Member States within range, 19 from underrepresented Member States, and 1 was under "Other". Furthermore, of the 21 appointments made within ESCWA since 2022 in the context of the senior managers' compacts with the Secretary-General, 9 (or 42.9 per cent) had been from overrepresented Member States, 3 (or 14.2 per cent) from underrepresented Member States, and the remaining 9 (or 42.9 per cent) from Member States within range.

V.97 The 92 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 27 Member States: 14 were nationals of African States, 41 of Asia-Pacific States, 1 of an Eastern European State, 2 of Latin American and Caribbean States, 18 of Western European and other States, 15 were nationals of the United States of America, and 1 was under "Other".

V.98 The Advisory Committee was further informed that, as at 30 June 2025, of the 220 staff encumbering regular budget-funded posts and positions, 130 were women and 90 were men. Of the 91 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 45 were women and 46 were men. The Committee was also informed that 7 staff members in ESCWA were expected to retire in the next two years and 8 in the next five years.

V.99 The Advisory Committee notes that 14 per cent of appointments in ESCWA since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff at ESCWA. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation

and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. V.88, and [A/78/7](#), para. V.112). The Committee further discusses matters related to human resources in chapter I above.

Section 23

Regular programme of technical cooperation

Regular budget

Appropriation for 2024	\$46,241,700
Allotment for 2024	\$42,587,500
Expenditure for 2024	\$42,303,100
Appropriation for 2025	\$49,706,000
Expenditure as at 30 June 2025	\$16,181,600
Proposal for 2026	\$51,706,000

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

V.100 The regular budget resources requested by the Secretary-General for 2026 under section 23 amount to \$51,706,000, reflecting an increase of \$2,000,000, or 4.0 per cent, compared with the approved budget for 2025 ([A/80/6](#) (Sect. 23), para. 23.24). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table V.23.

V.101 The Secretary-General attributes the resource changes to the following factors:

(a) An increase under sectoral advisory services of \$206,400, or 1.0 per cent, including increases under: (i) Department of Economic and Social Affairs (\$115,600, or 1.0 per cent), resulting from increases under contractual services (\$100,000) and grants and contributions (\$92,000), offset by a decrease under other staff costs (\$76,400); and (ii) UNCTAD (\$22,900, or 1.0 per cent), resulting from increases under other staff costs (\$14,600), travel of staff (\$3,300) and grants and contributions (\$5,000); (iii) UN-Habitat (\$15,400, or 1.0 per cent), owing to an increase under travel of staff (\$15,400); (iv) UNODC (\$12,700 or 1.0 per cent), owing to increases under other staff costs (\$9,700) and consultants (\$3,000); (v) OHCHR (\$31,000 or 1.0 per cent) due to an increase under other staff costs (\$31,000); and (vi) OCHA (\$8,800, or 1.0 per cent), resulting from an increase under other staff costs (\$8,800);

(b) An increase under regional and subregional advisory services of \$1,793,600, or 6.1 per cent, including increases under: (i) ECA (\$675,200, or 6.1 per cent), resulting from increases under experts (\$110,500) and grants and contributions (\$564,700); (ii) ESCAP (\$259,500, or 6.1 per cent), due to increases under other staff costs (\$53,500) and grants and contributions (\$489,200), offset in part by decreases under consultants (\$11,000), travel of staff (\$72,200) and contractual services (\$200,000); (iii) ECE (\$175,800, or 6.1 per cent), resulting from increases under consultants (\$14,400), travel of staff (\$14,400) and grants and contributions (\$147,000); (iv) ECLAC (\$351,600 or 6.1 per cent), owing to increases under consultants (\$57,500) and grants and contributions (\$294,100); and (v) ESCWA (\$331,500, or 6.1 per cent), owing to increases under other staff costs (\$54,300) and

grants and contributions (\$277,200) (ibid., table 23.1 and paras. 23.43, 23.59, 23.74, 23.87, 23.99, 23.108, 23.126, 23.141, 23.159, 23.176 and 23.191).

General observations

Strengthening the effectiveness of the regular programme for technical cooperation and the UN80 Initiative

V.102 In paragraph V.123 of its first report on the proposed programme budget for 2025 (A/79/7), the Advisory Committee reiterated its recommendation that the General Assembly discuss, at the appropriate level and platform, the effectiveness of the regular programme for technical cooperation, concrete plans to strengthen its role and ensure its efficacy, including by reviewing the number of implementing entities and the distribution of resources among them, the soundness of its management and the content and periodicity of the progress and performance reporting, among other things, with a view to repositioning the programme as an important tool and a dividend for development in the context of the development reform efforts in order to support the countries in need in implementing the 2030 Agenda for Sustainable Development. In this regard, the Committee further recommended that the Assembly request the Secretary-General to present a report to the Assembly to allow this discussion and to provide an update thereon in the next budget submission. In paragraph 58 of its resolution 79/257, the Assembly recalled paragraphs V.117, V.122 and V.123 of the report of the Committee and requested that a report of the Secretary-General on strengthening the effectiveness of the regular programme of technical cooperation be presented at its eightieth session. Consequently, the Secretary-General submitted his report on strengthening the effectiveness of the regular programme of technical cooperation (A/80/153), which is under consideration by the Committee and the Assembly.

V.103 Upon enquiry, the Advisory Committee was informed that section 23 was not part of the UN80 Initiative or the revised estimates currently being prepared by the Secretariat. According to the Secretariat, while the UN80 Initiative excludes the regular programme of technical cooperation and the Development Account from the proposed revised estimates, the implementing entities will nonetheless be affected by the reduction in regular budget resources. This reduction affects the overall operational capacity of the entities responsible for carrying out these activities. **The Advisory Committee acknowledges the decision of the Secretary-General not to include the regular programme of technical cooperation in the revised estimates. Nevertheless, the Committee trusts that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, will inform the future administration of and activity funded by the programme and ensure the most efficient and effective use of available resources.**

Fellowship programmes

V.104 According to the Secretary-General, in line with the recommendation contained in paragraph V.29 of the report of the Advisory Committee on the proposed programme budget for 2025 (A/79/7), endorsed by the General Assembly in its resolution 79/257, all regional commissions, under the leadership of ECA, are jointly exploring options for a standardized fellowship programme through a common set of principles and guidelines, while allowing space for innovation, creativity and responsiveness to the unique challenges and priorities of each region. Of the \$2,000,000 in additional resources proposed for 2026, the amount of \$1,500,000 has been proposed by the regional commissions for dedication towards the new fellowship programme (A/80/6 (Sect. 23), para. 23.24).

V.105 Upon enquiry, the Advisory Committee was informed that fellowships served as a tool to support Member States in building capacities in economic, social, and environmental policy research, development, implementation and analysis, primarily through on-the-job experience. In response to the Committee's request, information was provided on fellowship programmes across several implementing entities, including their evaluation processes and selection criteria for fellows. The Committee was further informed that the regional commissions had convened in February 2025 to discuss the standardization of fellowship programmes. As a result, they developed draft guidelines and principles to govern these programmes. Key elements of the draft include regional ownership as a foundational principle, to ensure that the fellowship programmes are regionally relevant and impactful; and capacity-building of young professionals to equip them with policy expertise that supports sustainable development, regional policymaking, flexibility and context specificity as well as experience-sharing to institute and reinforce best practices. While the structure of the programmes will be standardized, their content and implementation will remain tailored to the specific contexts and priorities of each region. Harmonization across regional commissions is expected to facilitate exchange programmes, offering fellows broader exposure beyond their home regions. In addition, the Committee received information on the evaluation of fellowship programmes in selected entities.

V.106 The Advisory Committee recalls its recommendation in paragraph V.29 of its previous report (A/79/7) and notes that resources are being requested while the guidelines and principles for the standardization of fellowship programmes remain under discussion. Furthermore, the current proposal lacks detailed information on the programme framework and the expected impact. The Committee trusts that additional information on the finalized guidelines and the strategic vision for the fellowship programmes will be presented to the General Assembly during its consideration of the present report and included in the next budget submission.

Comments and recommendations on the proposed resources

Other staff costs

V.107 As indicated in the report of the Secretary-General, other staff costs (general temporary assistance) represent about 48 per cent of the total budget, considering that the core of the programme is built around regional and interregional advisers who represent the critical interface between the countries and the implementing entities. The resource requirements for 2026 amount to 24,703,300, representing an increase of \$95,500, or 0.4 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 23), table 23.2). Expenditure in 2024 amounted to \$21,042,900, against the appropriation of \$24,754,900 and an allotment of \$20,871,900.

V.108 The supplementary information to the report of the Secretary-General contains a list of the positions and functions, including continuing positions, to be funded under general temporary assistance. The information shows that there were 146 positions (3 D-1, 36 P-5, 32 P-4, 25 P-3, 1 P-2/1, 3 National Professional Officer, 4 General Service (Principal level) and 42 General Service (Other level)). The positions are distributed among implementing entities as follows: 25 in the Department of Economic and Social Affairs (13 P-5, 5 P-4, 1 General Service (Principal level) and 6 General Service (Other level)); 4 in UNCTAD (2 P-5 and 2 P-3); 4 in UN-Habitat (3 P-5 and 1 General Service (Other level)); 2 in UNODC (2 P-4); 9 in OHCHR (3 P-4, 4 P-3, 1 National Professional Officer and 1 General Service (Other level)); 3 in OCHA (1 P-4, 1 P-3 and 1 P-2); 36 in ECA (2 D-1, 5 P-5, 2 P-4, 5 P-3, 2 National Professional Officer, 2 General Service (Principal level) and 18 General Service (Other level)); 5 in ESCAP (2 P-5 and 3 P-4); 8 in ECE (3 P-5, 4 P-4 and 1 P-3); 23 in ECLAC (4 P-5, 7 P-4, 2 P-3 and 10 General Service (Other level)); and 27 in

ESCWA (1 D-1, 4 P-5, 5 P-4, 10 P-3, 1 General Service (Principal level) and 6 General Service (Other level)). Upon enquiry, the Advisory Committee was provided with information on the type and use of general temporary assistance positions in each entity and notes that only 44 interregional/regional/technical advisers are proposed, which is 27.8 per cent of the 146 proposed positions, despite the explanation that the core of the programme is built around regional and interregional advisers. The Committee notes that other staff costs in the programme are also proposed to fund positions not directly involved in the work of the regular programme, including Public Information and Information System Officers, Public Information Assistants, Information System Assistants, other Assistants (e.g. Telecommunication Assistants and Mail Assistants) and Drivers.

V.109 Upon enquiry, the Advisory Committee was provided with the number of positions in the Professional and higher categories by entity from 2015 to 2024, as well as the number of General Service positions by entity over the same period. The information shows that there were increases in the number of positions created in almost all the implementing entities, with very few exceptions, from 2015 to 2024. The Committee was also informed that there was no direct one-to-one correlation, in other words, there was no proportionate or linear relationship between the activities funded by the regular programme of technical cooperation and the work of individual positions funded by it. The programme has a decentralized nature, with implementing entities having different approaches to fulfilling requests from Member States, in line with their respective mandates. As reflected in the OIOS evaluation of the regular programme, activities sometimes take years to materialize and can be very different in nature despite being classified under the same type. Therefore, the proposed classification would not appropriately reflect the breadth of technical cooperation work funded by it.

V.110 Upon enquiry, the Advisory Committee received information that included the establishment dates of the positions and initial incumbency of current staff, indicating that some of those positions were established many years ago, dating back to 1978, and that some of the current staff have been encumbering such positions for more than 10 years, with the longest incumbencies starting with appointments in 2000. The information provided to the Secretariat also indicates that, as 30 June 2025, there were 30 vacant positions at various stages of recruitment, as follows: 10 in the Department of Economic and Social Affairs (7 P-5 and 3 P-4); 11 in ECA (1 D-1, 4 P-5, 2 P-4, 2 P-3, 1 National Professional Officer and 1 General Service (Other level)); 1 in ESCAP (1 P-4); 2 in ECE (2 P-4); 1 in ECLAC (1 General Service (Other level)); and 5 in ESCWA (2 P-5 and 3 P-3).

V.111 The Advisory Committee recalls that the General Assembly, in its resolution [77/262](#), endorsed the Committee's recommendation that the Assembly request the Secretary-General to undertake a review of the levels and functions of all positions in the implementing entities, and the duration of their incumbency. In his report, the Secretary-General provides information on the review of positions conducted by the implementing entities, including high-level posts at headquarters duty stations (*ibid.*, paras. 23.16, 23.31, 23.48, 23.64, 23.78, 23.93, 23.104, 23.114–23.116, 23.131, 23.152, 23.163 and 23.182). In the supplementary information for section 23, it is indicated that, in preparation for the current budget submission, all positions were reviewed. Entities have reduced higher-level positions and engaged lower-level staff, including interregional advisers, where appropriate, to minimize reliance on general temporary assistance funds. For example, the Department of Economic and Social Affairs issued a guidance note in 2025 aimed at reducing the share of the annual budget allocated to general temporary assistance positions to 40 per cent. The note also promotes the engagement of national and regional experts to enhance local capacities. In line with this guidance, current positions are being reviewed to ensure

that contract durations do not exceed three years. Given the current liquidity constraints and as a cost-saving measure, contracts for interregional advisers are being limited to one year.

V.112 The Advisory Committee notes that, while efforts appear to have been made to review general temporary assistance positions, as recommended by the Committee and endorsed by the General Assembly in its resolution 77/262, there remains a lack of clarity regarding the outcomes of these reviews and their contribution to making the use of the programme's resources more impactful and in direct support of projects. The Committee therefore recommends that the General Assembly request the Secretary-General to present in the next budget submission clear guidelines for the use of other staff costs in the regular programme of technical cooperation, in particular: (a) establishing a percentage ceiling for resources that may be allocated to general temporary assistance, including a percentage range for administrative staff; (b) restricting positions to the maximum grade level of P-5; (c) limiting the incumbency duration of professional positions, so that periodic reviews may allow for provided skills to be tailored to the projects' needs; and (d) a clear framework for the review of positions and presentation of related outcomes. The Committee further discusses the use of general temporary assistance positions in its report on strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Consultants

V.113 Resource requirements for 2026 under consultants amount to \$6,934,200, reflecting an increase of 63,900, or 0.9 per cent, compared with the appropriation for 2025, to provide for additional capacity-building support required for the delivery of technical assistance as a result of the growing number of requests by Member States ([A/80/6 \(Sect. 23\)](#), table 23.2). Expenditure in 2024 amounted to \$6,025,000, against the appropriation of \$5,970,500 and an allotment of \$5,827,900. In 2025, as at 30 June, expenditure amounted to \$1,412,800. The supplementary information to the budget for section 23 provides a breakdown of consultants by entity and type of consultancy, national and international, and the total consultant/days by entity for 2024. Upon enquiry, the Advisory Committee was provided with updated information on the number and cost of international and national consultants for 2024. According to the information, there were 247 international consultants in 2024 at a total cost of \$3,467,100, while there were 211 national consultants across all entities at a total cost of \$2,037,900.

V.114 The Advisory Committee notes the information provided on the use of national and international consultants and reiterates the importance of further strengthening efforts to increase the engagement of national and regional consultants. The Committee is of the view that the engagement of national and regional consultants is more cost-effective and also contributes to building national capacities and addressing country-specific needs more effectively within the framework of the regular programme. The Committee discusses the use of consultants in its report on strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Grants and contributions

V.115 Resource requirements for 2026 under grants and contributions amount to \$13,180,400, reflecting an increase of \$1,869,200, or 16.5 per cent, compared with the appropriation for 2025, mainly to enhance engagement in fellowship programmes ([A/80/6 \(Sect. 23\)](#), table 23.2). Expenditure in 2024 amounted to \$6,311,600, against the appropriation of \$10,209,800 and an allotment of \$8,332,000. In 2025, as at 30 June, expenditure amounted to \$2,262,500. According to the supplementary

information, since 2021 there has been constant underexpenditure under grants and contributions. Upon enquiry, the Advisory Committee was provided with information on the reasons for the underexpenditure, such as efforts to use virtual and online modalities in conducting workshops at ECA, ECE and ECLAC, the redeployment of funds to other objects of expenditure (e.g. contractual services, travel, etc.) in UNODC, or challenges in fully implementing one of the fellowship projects in OHCHR.

V.116 Subject to its recommendations above, the Advisory Committee recommends the approval of the Secretary-General's resource proposals for section 23, regular programme of technical cooperation.

Other matters

Selection of the implementing entities and distribution of resources

V.117 Upon enquiry, the Advisory Committee was informed that the number of implementing entities under the regular programme of technical cooperation was originally determined by General Assembly mandates, beginning with resolution [58 \(I\)](#) in 1946. Over time, this structure has evolved in accordance with the strategic directives of the Organization and its governing bodies, reflecting a long-standing intergovernmental consensus. Any revision to the distribution of resources under the regular programme would require a new consensus, typically negotiated through the Assembly and its Fifth Committee. The supplementary information provided includes details on the current distribution of resources among implementing entities. According to the Secretariat, any redistribution of resources or changes to the list of implementing entities would necessitate a reconsideration of the core principles and original mandate of the regular programme.

Table V.14

Distribution of the resources of the regular programme of technical cooperation among implementing entities, 2021–2026

(Thousands of United States dollars)

<i>Entity</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026 (before recosting)</i>
1. Department of Economic and Social Affairs	8 364.4	9 432.4	9 927.3	10 806.4	11 495.0	11 610.6
2. UNCTAD	1 437.1	1 611.4	2 025.2	2 141.6	2 278.0	2 300.9
3. UN-Habitat	1 028.9	1 152.3	1 362.1	1 440.3	1 532.0	1 547.4
4. UNODC	933.9	1 043.8	1 133.3	1 189.5	1 265.5	1 278.2
5. OHCHR	2 267.5	2 252.4	2 733.5	2 895.7	3 080.5	3 111.5
6. OCHA	640.0	714.6	779.0	824.5	877.0	885.8
7. ECA	7 140.6	7 931.7	9 306.7	9 840.3	10 983.6	11 658.8
8. ESCAP	3 211.5	3 443.0	3 752.7	3 968.3	4 221.2	4 480.7
9. ECE	2 103.3	2 335.0	2 542.1	2 688.2	2 859.7	3 035.5
10. ECLAC	3 720.8	4 069.3	5 019.0	5 377.7	5 720.9	6 072.5
11. ESCWA	4 858.7	4 507.3	4 793.6	5 069.2	5 392.6	5 724.1
Total	35 706.7	38 764.8	43 374.5	46 241.7	49 706.0	51 706.0

V.118 The Advisory Committee notes the information on the distribution of resources among the implementing entities and reiterates that there continues to be a lack of clarity on the basis and criteria used for such distribution (see [A/79/7](#), para. V.99, and [A/78/7](#), para. V.122). The Committee addresses this issue, including

the selection of implementing entities and the distribution of resources, in its report on strengthening the effectiveness of the regular programme of technical cooperation (A/80/7/Add.3).

V.119 Upon request, the Advisory Committee was provided with updated information on expenditures by the implementing entities in 2023 and 2024, as well as for 2025 (January to June), which is reflected in table V.15.

Table V.15

Expenditure by implementing entity, 2023–2025

(Thousands of United States dollars)

Entity	2023		2024		2025		2026 estimates (before recosting)
	Approved	Expenditure	Approved	Expenditure	Approved	Expenditures (as at 30 June)	
1. Department of Economic and Social Affairs	9 927.3	9 888.8	10 806.4	9 816.3	11 495.0	3 494.1	11 610.6
2. UNCTAD	2 025.2	1 994.1	2 141.6	2 025.0	2 278.0	703.5	2 300.9
3. UN-Habitat	1 362.1	1 052.8	1 440.3	1 089.8	1 532.0	554.2	1 547.4
4. UNODC	1 133.3	927.1	1 189.5	1 004.4	1 265.5	330.5	1 278.2
5. OHCHR	2 733.5	2 676.9	2 895.7	2 646.3	3 080.5	995.0	3 111.5
6. OCHA	779.0	672.0	824.5	596.2	877.0	322.0	885.8
7. ECA	9 306.7	9 203.1	9 840.3	8 843.2	10 983.6	2 916.6	11 658.8
8. ECE	2 542.1	2 536.8	2 688.2	3 709.2	4 221.2	1 136.3	3 035.5
9. ECLAC	5 019.0	5 029.4	5 377.7	2 506.5	2 859.7	1 918.8	6 072.5
10. ESCAP	3 752.7	3 788.2	3 968.3	4 834.3	5 720.9	1 114.1	4 480.7
11. ESCWA	4 793.6	5 114.8	5 069.2	5 231.9	5 392.6	2 696.5	5 724.1
Total	43 374.5	42 884.1	46 241.7	42 303.1	49 706.0	16 181.6	51 706.0

Tenth progress report

V.120 The tenth progress report provides data on the activities of the 11 implementing entities and highlights specific achievements in 2024. The report is annexed to the supplementary information to the proposed programme budget for 2026 for section 23. It includes information on the number of requests for assistance received from Member States in 2023 (1,164 requests), the number of requests responded to (1,040) and the number of countries supported (169). The report identifies several potential challenges, including: (a) a lack of common understanding regarding the nature of the regular programme of technical cooperation; (b) issues with implementing the agreed common approach among entities concerning outreach, contribution to outcomes and geographical scope; (c) limited visibility of data over time, which hampers the ability to track the evolution of the regular programme of technical cooperation and identify potential gaps in country coverage; (d) disparities in the capacities of Member States to engage with and benefit from the programme; and (e) ongoing financial constraints within the United Nations.

V.121 According to the progress report, the regular programme of technical cooperation could be further strengthened in four key areas: (a) fostering a shared understanding of the programme across the United Nations system, particularly between implementing entities and the Advisory Committee; (b) enhancing the analysis of data over time and acting on the insights gained; (c) developing clear principles and guidelines to inform decision-making during periods of financial

uncertainty; and (d) considering a shift to producing the progress report every three years. On the last point, the Committee recalls that this proposal was also included in the ninth progress report. In its previous report ([A/79/7](#), para. V.113), the Committee recommended that the General Assembly request the Secretary-General to present progress reports annually, at this stage – a recommendation endorsed by the Assembly in resolution [79/257](#).

Nature of the regular programme of technical cooperation

V.122 According to information provided to the Advisory Committee upon enquiry, the regular programme of technical cooperation constitutes a distinct budget section rather than a stand-alone programme. It operates within the framework of each entity's existing programme structure and does not function as an independent initiative with its own mandate, management structure or centralized authority. Instead, its programmatic results are embedded within the broader work programmes of the respective entities. Section 23 of the budget proposal does not establish a separate set of deliverables; rather, it reflects results already planned under the entities' relevant subprogrammes. Furthermore, the regular programme of technical cooperation is intended to provide short-term technical assistance and rapid responses to urgent and emerging needs from Member States – often in areas beyond the scope of existing country frameworks. This includes capacity development to support the implementation of intergovernmental decisions made within regional forums. In addition, the programme enables tailored responses to transboundary issues, such as building national capacities to implement decisions adopted by Member States in intergovernmental forums convened by the regional commissions. Accordingly, entities deliver this demand-driven support in line with their mandates at the regional, national and subnational levels. As such, expectations for centralized oversight, unified reporting and strategic coherence may not be aligned with the current design and operational model of the programme.

Evaluation of the regular programme of technical cooperation

V.123 In paragraphs 23.22 and 23.23 of his report, the Secretary-General explains that, due to the decentralized nature of the regular programme of technical cooperation, each implementing entity is responsible for assessing the results of its activities and conducting periodic evaluations. As in previous years, the Department of Economic and Social Affairs has agreed to lead the preparation of the tenth progress report on the regular programme of technical cooperation, in consultation with all implementing entities, in accordance with the recommendations of the Advisory Committee as endorsed by General Assembly resolution [79/257](#). In the same resolution, the Assembly also requested the Secretary-General to submit a report on strengthening the effectiveness of the programme. In addition, in line with Assembly resolution [77/262](#), OIOS conducted an evaluation of the programme in 2023.

V.124 Upon enquiry, the Advisory Committee was informed that Secretariat entities followed a common evaluation framework (as reflected in administrative instruction [ST/AI/2021/3](#)) and maintained entity-level evaluation policies that incorporated the regular programme of technical cooperation. Performance frameworks are embedded within the relevant subprogrammes to which each intervention is linked. Activities under the regular programme of technical cooperation are not subject to stand-alone formal evaluations; however, informal feedback is collected through workshops, missions and post-activity reflections. The Committee discusses this matter further in its report on strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Support to Member States and outreach activities

V.125 In his report, the Secretary-General outlines outreach activities undertaken by implementing entities ([A/80/6 \(Sect. 23\)](#), paras. 23.28, 23.29, 23.46, 23.62, 23.76, 23.91, 23.102, 23.111, 23.129, 23.148–23.150, 23.161, 23.179 and 23.180). According to the tenth progress report, all outreach efforts are aligned with each entity's broader strategy for capacity development. In 2024, entities conducted an estimated 601 outreach activities, supported by promotional efforts such as dedicated sections on the websites of the Department of Economic and Social Affairs, ECE, ECLAC, ESCAP and ESCWA. UN-Habitat is expected to launch a similar section as part of its website update. These efforts have yielded positive results, with a 19 per cent increase in requests for assistance and a 14 per cent rise in interventions compared with 2023. However, several entities reported insufficient resources to meet growing demand.

V.126 Upon enquiry, the Advisory Committee was informed that, while the programme remained demand-driven, there was an increasing emphasis on proactive outreach to vulnerable and underserved countries. The Department of Economic and Social Affairs, for example, actively engages with the least developed countries, landlocked developing countries and small island developing States. Regional commissions such as ECA have adopted targeted strategies based on vulnerability, policy uptake potential and reform momentum. Upon request, the Committee received updated outreach data for 2024, including comparisons with 2023 and 2022 (see table V.16). The Committee notes ongoing inconsistencies in country groupings – an issue that it previously raised (see [A/79/7](#), para. V.118). It is clarified in the supplementary information that many interventions are regional or subregional, making country-specific targeting less applicable. A consolidated outreach plan is developed as part of the report of the Secretary-General on strengthening the effectiveness of the programme ([A/80/153](#)).

Table V.16
Details of outreach activities by entity, 2022–2024

Entity	2022				Number of activities	2023				Number of activities	2024			
	Number of activities	Number of least developed countries	Number of landlocked developing countries	Number of small island developing States		Number of activities	Number of least developed countries	Number of landlocked developing countries	Number of small island developing States		Number of activities	Number of least developed countries	Number of landlocked developing countries	Number of small island developing States
Department of Economic and Social Affairs	104	27	29	32	176	162	109	101	58	8	7	7		
UNCTAD	25	20	10	5	25	20	5	10	25	20	10	5		
UN-Habitat	18	–	–	–	14	7	–	9	15	–	7	–		
UNODC	35	75	25	25	35	75	25	25	35	75	25	25		
OHCHR	45	13	9	5	88	16	10	27	72	18	23	12		
OCHA	10	27	2	2	13	31	8	15	14	44	32	39		
ECA	–	–	–	–	34	35	3	16	48	33	16	6		
ECE	91	–	9	9	60	–	–	9	81	21	36	20		
ECLAC	33	1	2	16	33	1	16	2	106	–	9	–		
ESCAP	50	57	29	28	57	29	12	24	33	1	2	16		
ESCWA	50	4	–	1	45	4	1	–	61	4	–	–		
Total	4 618	224	115	114	580	380	189	238	548	224	167	130		

V.127 The Advisory Committee recalls its concerns regarding the programme's inability to track projects and identify beneficiary countries (see [A/78/7](#), para. V.146). It further recalls that the General Assembly, in its resolution [79/257](#), endorsed the Committee's recommendation that the Secretary-General develop a uniform tracking system across all implementing entities. Future budget submissions and progress reports are expected to include comprehensive information on the implementation of this system, the beneficiary countries, the projects funded through the regular programme of technical cooperation and the resources allocated at the entity, country and project levels ([A/79/7](#), para. V.122). According to the Secretariat, the Department of Economic and Social Affairs has initiated efforts through a requests log, and some regional commissions have developed or are developing tracking systems. The establishment of a comprehensive mechanism across all entities is currently being addressed in the context of the report of the Secretary-General on strengthening the effectiveness of the regular programme of technical cooperation ([A/80/153](#)).

V.128 The Advisory Committee recalls its expectation that every effort will be made to ensure more accurate reporting of outreach activities by country, economic grouping and the resources allocated to them in future budget submissions (see also [A/79/7](#), para. V.118). The Committee once again notes irregularities in the information provided regarding the number of beneficiary countries under certain economic groupings. The Committee also notes efforts initiated for an improved tracking system and looks forward to further progress in that regard. The Committee further discusses outreach activities and the development of a tracking system for the programme's activities in its report on strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Coordination with the resident coordinator system

V.129 The Secretary-General notes that, as all implementing entities of the regular programme of technical cooperation are non-resident agencies, they engage with resident coordinators and resident agencies in the countries where they operate. He provides information on efforts by each implementing entity to coordinate and work in complementarity with the resident coordinator system. Furthermore, he explains that the regional commissions have increasingly strengthened their collaboration with resident coordinators and United Nations country teams, ensuring effective linkages between regional, subregional and national dimensions. These efforts include recalibrating their support in response to country-specific needs and priorities ([A/80/6 \(Sect. 23\)](#), paras. 23.10–23.12, 23.30, 23.47, 23.63, 23.77, 23.92, 23.103, 23.112, 23.113, 23.130, 23.151, 23.162, and 23.181).

V.130 Upon enquiry, the Advisory Committee was informed that all implementing entities coordinated their capacity development support through the resident coordinator system. This collaboration takes various forms, including formal mechanisms such as participation in United Nations country teams. For example, the Department of Economic and Social Affairs has operationalized a standard protocol for engaging with resident coordinator offices. Coordination is further supported through the regional commissions' network of chiefs of programme planning and the regular programme's focal points network, which facilitate ongoing discussions and experience-sharing. While most regional commission interventions are regional or subregional in nature and often leverage South-South cooperation – making direct coordination with resident coordinators less straightforward – they nonetheless continue to strengthen support for country teams. This includes providing data, evidence-based analysis, and guidance on regional and transboundary frameworks and issues, particularly in the development of United Nations Sustainable Development

Cooperation Frameworks. Such support is delivered through headquarters, subregional or national offices participating in the work of country teams.

Complementarity with the United Nations Development Account

V.131 The Secretary-General explains that implementing entities have leveraged the complementarity of the regular programme of technical cooperation, the United Nations Development Account and extrabudgetary resources to generate multiplier effects that contribute to sustained development outcomes (ibid., para. 23.21). The tenth progress report provides additional information on coordination between certain entities and the Development Account. The Advisory Committee discusses the complementarity between the regular programme of technical cooperation and the Development Account in its reports on strengthening the effectiveness and impact of the Development Account ([A/80/7/Add.2](#)) and strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Table V.17

Section 18A, Economic Commission for Africa: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	62 106.5	57 182.3	60 965.0	28 437.9	62 245.9	1 280.9	5 189.5	4 681.4	5 183.7	5 183.7	–	67 296.0	61 863.7	66 148.7	67 429.6	1 280.9
Other staff costs	5 811.3	4 094.1	5 965.3	4 231.3	4 424.5	(1 540.8)	1 675.0	954.6	1 262.9	1 413.0	150.1	7 486.3	5 048.7	7 228.2	5 837.5	(1 390.7)
Hospitality	23.9	22.7	24.6	–	24.6	–	–	–	–	–	–	23.9	22.7	24.6	24.6	–
Consultants	1 289.5	2 142.3	1 283.6	569.2	1 606.0	322.4	9 684.1	2 679.1	2 040.3	883.5	(1 156.8)	10 973.6	4 821.4	3 323.9	2 489.5	(834.4)
Experts	2 626.6	1 497.5	2 760.6	179.7	2 566.5	(194.1)	–	1 786.1	3 789.2	1 640.8	(2 148.4)	2 626.6	3 283.6	6 549.8	4 207.3	(2 342.5)
Travel of staff	1 385.2	1 585.8	1 464.5	498.4	1 553.3	88.8	2 120.1	2 992.2	3 257.6	1 132.2	(2 125.4)	3 505.3	4 578.0	4 722.1	2 685.5	(2 036.6)
Contractual services	8 375.3	7 836.1	9 194.9	3 251.2	8 895.7	(299.2)	2 602.9	3 726.2	3 995.2	1 960.9	(2 034.3)	10 978.2	11 562.3	13 190.1	10 856.6	(2 333.5)
General operating expenses	7 052.3	6 850.4	6 783.2	3 062.5	6 952.0	168.8	880.8	2 664.0	2 063.7	1 160.9	(902.8)	7 933.1	9 514.4	8 846.9	8 112.9	(734.0)
Supplies and materials	981.4	368.6	907.5	133.0	839.8	(67.7)	997.5	835.0	1 180.1	1 181.0	0.9	1 978.9	1 203.6	2 087.6	2 020.8	(66.8)
Furniture and equipment	3 177.5	2 319.0	3 202.7	981.4	3 078.9	(123.8)	291.5	171.6	317.4	124.2	(193.2)	3 469.0	2 490.6	3 520.1	3 203.1	(317.0)
Improvement of premises	68.3	389.3	71.9	37.9	207.4	135.5	642.6	–	21.4	23.5	2.1	710.9	389.3	93.3	230.9	137.6
Grants and contributions	1 802.2	1 682.9	1 237.7	353.9	1 061.7	(176.0)	506.9	1 474.0	1 468.0	1 537.2	69.2	2 309.1	3 156.9	2 705.7	2 598.9	(106.8)
Other costs	–	(1.2)	–	–	–	–	2 423.0	1 609.9	1 897.2	946.7	(950.5)	2 423.0	1 608.7	1 897.2	946.7	(950.5)
Total	94 700.0	85 969.5	93 861.5	39 824.5	93 456.3	(405.2)	27 013.9	23 574.1	26 476.7	17 187.6	(9 289.1)	121 713.9	109 543.9	120 338.2	110 643.9	(9 694.3)

Table V.18

Section 18B, Regional Commissions New York Office: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	712.7	1 114.9	993.5	636.2	993.5	–	–	–	–	–	–	712.7	1 114.9	993.5	993.5	–
Other staff costs	12.2	1.8	12.6	–	12.6	–	–	–	–	–	–	12.2	1.8	12.6	12.6	–
Hospitality	2.3	1.1	2.4	–	2.4	–	–	–	–	–	–	2.3	1.1	2.4	2.4	–
Travel of staff	13.8	5.0	14.2	0.2	14.2	–	–	–	–	–	–	13.8	5.0	14.2	14.2	–
Contractual services	17.9	16.1	18.4	7.5	18.4	–	–	–	–	–	–	17.9	16.1	18.4	18.4	–
General operating expenses	9.0	4.3	9.3	2.0	9.3	–	–	–	–	–	–	9.0	4.3	9.3	9.3	–
Supplies and materials	3.9	2.9	4.0	–	4.0	–	–	–	–	–	–	3.9	2.9	4.0	4.0	–
Furniture and equipment	6.8	4.6	7.0	–	7.0	–	–	–	–	–	–	6.8	4.6	7.0	7.0	–
Total	778.6	1 150.7	1 061.4	645.9	1 061.4	–	–	–	–	–	–	778.6	1 150.7	1 061.4	1 061.4	–

Table V.19

Section 19, Economic and social development in Asia and the Pacific: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>				<i>Total</i>			
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	50 570.6	48 035.4	52 503.5	24 462.1	52 823.4	319.9	4 834.7	11 608.5	11 892.0	283.5	52 870.1	64 112.0	64 715.4	603.4
Other staff costs	744.7	376.0	584.6	213.5	376.0	(208.6)	6 647.3	1 984.7	1 579.2	(405.5)	7 023.3	2 569.3	1 955.2	(614.10)
Hospitality	5.7	4.0	8.0	–	8.0	–	7.0	5 083.7	2 836.4	(2 247.3)	11.0	5 091.7	2 844.4	(2 247.3)
Consultants	314.2	249.4	273.1	90.9	311.2	38.1	4 286.9	1 908.8	1 082.8	(826.0)	4 536.3	2 181.9	1 394.0	(787.9)
Experts	417.9	274.6	465.2	13.8	497.2	32.0	–	–	–	–	274.6	465.2	497.2	32.0
Travel of staff	447.9	346.1	476.3	59.2	490.8	14.5	1 833.1	3 526.2	2 560.3	(965.9)	2 179.2	4 002.5	3 051.1	(951.4)
Contractual services	1 404.3	1 087.2	1 304.3	182.5	1 185.2	(119.1)	2 900.3	1 600.4	1 269.5	(330.9)	3 987.5	2 904.7	2 454.7	(450.0)
General operating expenses	2 131.3	1 935.0	2 211.1	989.4	2 279.4	68.3	1 179.5	69.0	64.4	(4.6)	3 114.5	2 280.1	2 343.8	63.7
Supplies and materials	149.3	48.2	157.0	7.2	131.4	(25.6)	29.6	82.4	54.7	(27.7)	77.8	239.4	186.1	(53.3)
Furniture and equipment	329.4	485.2	465.0	47.9	516.4	51.4	1 347.8	846.9	786.2	(60.7)	1 833.0	1 311.9	1 302.6	(9.3)
Improvement of premises	48.2	2.2	50.3	2.9	5.3	(45.0)	0.1	122.0	1.1	(120.9)	2.3	172.3	6.4	(165.9)
Grants and contributions	253.6	254.4	–	–	–	–	4 551.6	5 447.9	2 967.2	(2 480.7)	4 806.0	5 447.9	2 967.2	(2 480.7)
Other costs	–	–	–	–	–	–	1.0	456.0	478.8	22.8	1.0	456.0	478.8	22.8
Total	56 817.1	53 097.7	58 498.4	26 069.4	58 624.3	125.9	27 618.9	32 736.5	25 572.6	(7 163.9)	80 716.6	91 234.9	84 196.9	(7 038.0)

Table V.20

Section 20, Economic development in Europe: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)	2024 expenditure	2025 estimate	2026 estimate	Variance (2025–2026)	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025–2026)
Posts	37 726.2	36 164.6	38 847.4	17 397.0	38 847.4	–	983.9	1 364.0	1 432.9	68.9	37 148.5	40 211.4	40 280.3	68.9
Other staff costs	605.6	57.6	609.2	2.0	609.2	–	10 725.9	12 004.0	11 882.0	(122)	10 783.5	12 613.2	12 491.2	(122)
Hospitality	5.7	3.4	5.9	–	5.9	–	–	–	–	–	3.4	5.9	5.9	–
Consultants	169.9	18.5	141.7	–	153.8	12.1	2 342.1	2 293.0	1 772.0	(521)	2 360.6	2 434.7	1 925.8	(508.9)
Experts	40.0	1.6	41.6	–	29.5	(12.1)	1.4	20.0	20.0	–	3.0	61.6	49.5	(12.1)
Travel of representatives	–	–	–	–	–	–	7.0	7.0	7.0	–	7.0	7.0	7.0	–
Travel of staff	188.0	39.1	199.3	22.1	199.3	–	1 078.3	1 088.0	1 094.0	6	1 117.4	1 287.3	1 293.3	6
Contractual services	824.8	505.4	810.3	195.6	818.0	7.7	1 515.5	1 328.0	1 186.0	(142)	2 020.9	2 138.3	2 004.0	(134.3)
General operating expenses	69.0	36.8	83.7	10.2	83.7	–	1 097.7	1 196.0	1 166.0	(30)	1 134.5	1 279.7	1 249.7	(30)
Supplies and materials	40.6	3.2	29.6	–	29.6	–	17.8	17.0	17.0	–	21.0	46.6	46.6	–
Furniture and equipment	200.6	13.1	183.1	1.4	183.1	–	37.7	10.0	10.0	–	50.8	193.1	193.1	–
Grants and contributions	–	–	–	–	–	–	10 021.6	8 538.0	7 943.0	(595)	10 021.6	8 538.0	7 943.0	(595)
Other costs	–	–	–	–	–	–	(3.7)	–	–	–	(3.7)	–	–	–
Total	39 870.4	36 843.4	40 951.8	17 628.3	40 959.5	7.7	27 825.2	27 865.0	26 529.9	(1 335.1)	64 668.6	68 816.8	67 489.4	(1 327.4)

Table V.21

Section 21, Economic and social development in Latin America and the Caribbean: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	53 872.6	48 444.0	52 606.3	24 013.7	52 606.3	–	1 145.2	1 135.2	1 435.1	1 435.1	–	55 017.8	49 579.2	54 041.4	54 041.4	–
Other staff costs	1 655.5	985.2	1 666.6	464.7	1 666.6	–	2 051.8	2 723.5	2 296.7	2 072.1	224.6	3 707.3	3 708.7	3 963.3	3 738.7	224.6
Hospitality	5.2	–	5.3	–	5.3	–	–	–	–	–	–	5.2	–	5.3	5.3	–
Consultants	371.7	327.1	379.9	41.8	379.9	–	5 359.2	4 251.7	4 277.1	3 871.4	405.7	5 730.9	4 578.8	4 657.0	4 251.3	405.7
Experts	416.4	327.6	425.5	1.0	425.5	–	7.4	8.3	–	–	–	423.8	335.9	425.5	425.5	–
Travel of staff	750.1	545.2	748.8	118.3	748.8	–	1 139.2	758.7	697.2	628.4	68.8	1 889.3	1 303.9	1 446.0	1 377.2	68.8
Contractual services	2 072.8	1 991.6	2 118.3	377.2	2 138.0	(19.7)	1 156.1	1 286.6	1 149.4	1 068.4	81	3 228.9	3 278.2	3 267.7	3 206.4	61.3
General operating expenses	3 978.9	3 427.0	4 105.7	2 375.3	4 105.7	–	765.7	1 589.3	1 274.8	1 250.2	24.6	4 744.6	5 016.3	5 380.5	5 355.9	24.6
Supplies and materials	170.7	63.8	157.0	14.2	157.0	–	15.7	44.7	1.4	1.3	0.1	186.4	108.5	158.4	158.3	0.1
Furniture and equipment	568.2	325.7	580.7	47.4	580.7	–	21.3	245.2	201.0	199.0	2	589.5	570.9	781.7	779.7	2.0
Improvement of premises	27.0	3.9	27.6	–	27.6	–	0.0	8.5	–	–	–	27.0	12.4	27.6	27.6	–
Grants and contributions	475.1	475.1	–	–	–	–	1 064.3	1 217.8	1 878.4	1 690.5	187.9	1 539.4	1 692.9	1 878.4	1 690.5	187.9
Other costs	–	–	–	–	–	–	3.2	8.0	6.9	6.2	0.7	3.2	8.0	6.9	6.2	0.7
Total	64 364.2	56 916.2	62 821.7	27 453.6	62 841.4	(19.7)	12 729.1	13 277.5	13 218.0	12 222.6	995.4	77 093.3	70 193.7	76 039.7	75 064.0	975.7

Table V.22

Section 22, Economic and social development in Western Asia: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary				Total			
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)	2024 expenditure	2025 estimate	2026 estimate	Variance (2025–2026)	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025–2026)
Posts	39 443.3	41 793.2	40 137.3	18 285.5	40 169.8	32.5	2 041.8	3 138.8	3 205.8	67.0	43 835.0	43 276.1	43 375.6	99.5
Other staff costs	1 488.2	2 369.0	1 733.6	1 142.1	1 905.6	172.0	1 714.4	1 714.4	2 000.0	285.6	4 083.4	3 448	3 905.6	457.6
Hospitality	10.2	1.4	10.5	1.4	10.5	–	–	–	–	–	1.4	10.5	10.5	–
Consultants	781.5	331.0	804.2	141.0	771.7	(32.5)	1 224.0	1 281.2	1 785.2	504.0	1 555.0	2 085.4	2 556.9	471.5
Experts	1 525.8	467.8	1 245.1	247.3	1 245.1	–	–	–	173.5	173.5	467.8	1 245.1	1 418.6	173.5
Travel of representatives	–	–	–	–	–	–	–	81.5	–	(81.5)	–	81.5	–	(81.5)
Travel of staff	433.4	443.5	446.0	169.4	446.0	–	314.9	908.4	727.6	(180.8)	758.4	1 354.4	1 173.6	(180.8)
Contractual services	1 507.8	1 876.6	1 878.6	670.2	2 144.3	265.7	1 572.8	2 056.5	1 885	(171.5)	3 449.4	3 935.1	4 029.3	94.2
General operating expenses	4 621.0	2 829.8	4 147.5	1 029.5	3 720.4	(427.1)	1 389.1	1 552.4	1 652.2	99.8	4 218.9	5 699.9	5 372.6	(327.3)
Supplies and materials	21.9	30.0	22.5	13.0	22.5	–	129.5	65.9	65.9	–	159.5	88.4	88.4	–
Furniture and equipment	313.2	613.0	726.9	86.4	726.9	–	100.6	120.5	215.7	95.2	713.6	847.4	942.6	95.2
Improvement of premises	–	–	–	–	–	–	1.3	66.5	1.3	(65.2)	1.3	66.5	1.3	(65.2)
Grants and contributions	–	1.1	–	0.1	–	–	1 733.2	1 139.2	730.6	(408.6)	1 734.3	1 139.2	730.6	(408.6)
Other costs	–	–	–	–	–	–	31.0	–	–	–	31.0	–	–	–
Total	50 146.3	50 756.4	51 152.2	21 785.9	51 162.8	10.6	10 252.8	12 125.3	12 442.8	317.5	61 009.2	63 277.5	63 605.6	328.1

Table V.23

Section 23, Regular programme of technical cooperation: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimates</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Other staff costs	24 754.9	21 042.9	24 607.8	10 370.0	24 703.3	95.5	–	–	–	–	–	24 754.9	21 042.9	24 607.8	24 703.3	95.5
Consultants	5 970.5	6 025.0	6 870.3	1 412.8	6 934.2	63.9	–	–	–	–	–	5 970.5	6 025.0	6 870.3	6 934.2	63.9
Experts	–	986.7	–	323.0	110.5	110.5	–	–	–	–	–	–	986.7	–	110.5	110.5
Travel of representatives	–	74.7	–	18.9	–	–	–	–	–	–	–	–	74.7	–	–	–
Travel of staff	3 174.0	3 787.5	3 724.2	1 088.0	3 685.1	(39.1)	–	–	–	–	–	3 174.0	3 787.5	3 724.2	3 685.1	(39.1)
Contractual services	1 645.9	2 456.2	2 431.6	517.4	2 331.6	(100.0)	–	–	–	–	–	1 645.9	2 456.2	2 431.6	2 331.6	(100.0)
General operating expenses	427.3	1 534.3	657.3	183.4	657.3	–	–	–	–	–	–	427.3	1 534.3	657.3	657.3	–
Supplies and materials	0.7	58.5	0.7	0.5	0.7	–	–	–	–	–	–	0.7	58.5	0.7	0.7	–
Furniture and equipment	58.6	25.7	102.9	5.9	102.9	–	–	–	–	–	–	58.6	25.7	102.9	102.9	–
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	10 209.8	6 311.6	11 311.2	2 262.5	13 180.4	1 869.2	–	–	–	–	–	10 209.8	6 311.6	11 311.2	13 180.4	1 869.2
Other costs	–	–	–	(0.7)	–	–	–	–	–	–	–	–	–	–	–	–
Total	46 241.7	42 303.1	49 706.0	16 181.6	51 706.0	2 000.0	–	–	–	–	–	46 241.7	42 303.1	49 706.0	51 706.0	2 000.0

Part VI

Human rights and humanitarian affairs

Section 24

Human rights

Regular budget

Appropriation for 2024 ^a	\$196,146,000
Allotment for 2024	\$166,904,800
Expenditure for 2024 ^b	\$171,575,600
Appropriation for 2025 ^c	\$258,224,000
Expenditure as at 30 June 2025	\$93,608,800
Proposed resources for 2026 ^d	\$262,955,400

Other assessed^e

Appropriation for 2024	\$2,357,300
Expenditure for 2024	\$2,484,100
Estimate for 2025	\$2,503,300
Expenditure as at 30 June 2025	\$1,172,700
Proposal for 2026 ^f	\$3,175,100

Extrabudgetary resources

Available for 2024	\$264,520,000
Expenditure for 2024	\$279,287,800
Estimate for 2025 ^g	\$252,005,600
Expenditure as at 30 June 2025	\$147,261,300
Projected for 2026	\$238,346,200

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a Including \$656,400 for the Committee on Missing Persons in Cyprus and \$2,967,200 for the Independent Institution on Missing Persons in the Syrian Arab Republic.

^b Including \$388,400 for the Committee on Missing Persons in Cyprus and \$2,708,800 for the Independent Institution on Missing Persons in the Syrian Arab Republic.

^c Including \$694,500 for the Committee on Missing Persons in Cyprus and \$11,057,500 for the Independent Institution on Missing Persons in the Syrian Arab Republic. The appropriation for 2025 comprises the amount appropriated under the proposed programme budget for 2025 and under the related revised estimates reports.

^d Including \$694,500 for the Committee on Missing Persons in Cyprus and \$12,834,200 for the Independent Institution on Missing Persons in the Syrian Arab Republic. An additional request for appropriation in connection with the revised estimates related to OHCHR will be presented by the Secretary-General in the fourth quarter of 2025. The amount of the appropriation under the proposed programme budget and the revised estimates, both as approved by the General Assembly, will constitute the appropriation for 2026.

^e The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

^f Does not reflect the decisions taken by the General Assembly in its resolution [79/298](#) on the support account for peacekeeping operations.

^g Including \$1,114,800 for the Independent Institution on Missing Persons in the Syrian Arab Republic.

I. Introduction

VI.1 Total proposed resources for section 24 for 2026 amount to \$262,955,400 before recosting, comprising \$249,426,700 for OHCHR, \$694,500 for the Committee on Missing Persons in Cyprus and \$12,834,200 for the Independent Institution on Missing Persons in the Syrian Arab Republic, representing an increase of \$4,731,400, or 1.8 per cent, compared with the appropriation for 2025. The Secretary-General will also submit revised estimates for 2026 in respect of OHCHR in the fourth quarter of 2025, which will result in an additional appropriation, apart from the revised estimates related to the UN80 Initiative. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.17 below.

General observations

UN80 Initiative

Office of the United Nations High Commissioner for Human Rights

VI.2 Upon enquiry, the Advisory Committee was informed that the High Commissioner was a member of the Secretary-General's UN80 Task Force and had been specifically tasked by the Secretary-General with coordinating the development of proposals for a redesigned human rights pillar. OHCHR, as with all other departments, had received clear guidance to review existing functions in both Geneva and New York, which required direct, daily or regular interaction with intergovernmental bodies and Member States. In addition, all departments had been asked to plan for a reduction of their proposed programme budget for 2026. OHCHR may propose redeployments out of Geneva, considering essential intergovernmental support and improved operational capacity across its global footprint. The comprehensive organizational review that the High Commissioner had initiated two years ago had already led OHCHR to prioritize decentralization to lower-cost duty stations that brought the Office closer to Member States and other stakeholders. That approach of reinforcing existing OHCHR regional offices would remain a priority over the next few years, and as resources allowed, so that OHCHR could deliver more effectively worldwide.

VI.3 The Advisory Committee was also informed that OHCHR had taken many steps to develop a culture of efficiency and focus on achieving results. Organizational transformation had focused on three main pillars at OHCHR, with a view to increasing efficiencies across the organization: (a) decentralization (focused on structural changes through regionalization and delegation of decision-making authority); (b) consolidation (focused at headquarters, in terms of merging and reconfiguring existing resources); and (c) productivity gains (through digital transformation and process streamlining).

VI.4 With regard to the Advisory Committee's previous observation on the optimization of resources, in which it noted that regulation 5.1 of the Financial Regulations and Rules did not preclude the utilization of the resources of OHCHR in support of the mandates of the Human Rights Council ([A/79/7/Add.42](#), para. 12), the Committee was informed that the Secretariat maintained that posts approved for continuing mandates were specifically established to support the implementation of

those particular mandates, as approved by the General Assembly. Those posts were costed, classified and justified on the basis of the workload, functions and outputs directly related to the continuing mandates, and their use was therefore reserved for those purposes. As such, posts approved under continuing mandates should not be used to support the Special Rapporteurs or other Council mandates. Those latter mandates were distinct in nature and scope, and were presented to the Assembly through the revised estimates report with distinct resource requirements. Special procedure mandates were independent entities with mandates to report to and advise the Council on human rights from a thematic or country-specific perspective. To preserve their independence, almost all mandates were supported by dedicated staff who worked exclusively on those defined mandates, thus drawing a line between the work carried out by the Office and those specific Council mandates.

VI.5 The Advisory Committee reiterates that, while it affirms the importance of mandate implementation, it considers that this should be achieved in an efficient manner, and that the consolidation of resources and the establishment of a core capacity should have resulted in further efficiencies. The Committee considers that the UN80 Initiative offers an opportunity for OHCHR to conduct an in-depth review of existing mandated activities and capacities, as previously recommended by the Committee, with detailed analysis of expenditure patterns and workload requirements, in an effort to seek further efficiencies while avoiding duplication of efforts, and ensure greater clarity and transparency in the presentation of future budget submissions (see [A/79/7](#), para. VI.9).

VI.6 The Advisory Committee is of the view that, in addition to the growth in the number of mandates, the adopted fragmented approach to budgeting and the automaticity in the presentation of resource requirements have also contributed to the increase in the OHCHR budget in recent years (see paras. VI.19 and VI.21 below). The Committee considers that regulation 5.1 of the Financial Regulations and Rules of the United Nations does not preclude the utilization of approved resources in support of different mandates of the Office. The Committee is also of the view that the independence of different entities established by the Human Rights Council does not preclude the sharing of support capacities. The Committee trusts that future budget proposals will take into account the existing resources globally in OHCHR and considers that the UN80 Initiative, and the recent decision of the General Assembly on the consolidation of resources and the adoption of core capacities, offer a unique opportunity for OHCHR for an in-depth review as recommended above in para. VI.5. Therefore, the Committee recommends that the Assembly request OHCHR to explore more ways to generate efficiencies in resource utilization, not only by strengthening cooperation with other entities in the Secretariat and system-wide, but also by ensuring optimal use of resources approved for the Office, maximizing sharing of capacities and reducing overlaps.

Implementation of the Pact for the Future

VI.7 Upon enquiry, the Advisory Committee was informed that fulfilling action 46 of the Pact for the Future would require an incremental approach. Two immediate priorities should be addressed in the 2026 regular budget. In the first instance, the Secretary-General would prioritize core support for the Human Rights Council and special procedure mandates, with their workload increasingly reliant on voluntary contributions. Second, the Secretary-General would prioritize further progress on adequately resourcing OHCHR regional presences, to support more efficient and effective global mandate delivery that is impartial, objective and non-selective. The Committee was also informed that the proposal for 2026 did not amount to adequate, predictable, increased and sustainable financing for the entire United Nations human

rights ecosystem. According to OHCHR, it is also important to note that expenditure of the entire United Nations human rights ecosystem is less than 1 per cent of total United Nations system expenditure, despite being one of the three pillars (based on CEB statistics, 2023). It was also indicated that, through the UN80 Initiative, Member States might consider significant changes to the United Nations human rights pillar, in terms of mandates and structural alignment. Such changes could, in many ways, lead to efficiency and productivity gains that reduce costs. In light of this, OHCHR would adjust its future resource planning accordingly, incorporating any decisions taken by the General Assembly in relation to the proposed programme budget for 2026 and the UN80 Initiative with the aim of fulfilling action 46 of the Pact for the Future. The Committee is of the view that many entities system-wide, while having mandates primarily focused on other pillars of the work of the Organization, such as peacekeeping and special political missions, as well as agencies, funds and programmes, also have capacities and resources dedicated to the promotion of human rights. **The Advisory Committee considers that, under the UN80 Initiative, a global mapping exercise should be undertaken to identify all resources across the United Nations system that are devoted to human rights activities, to provide a more comprehensive picture of available resources, and trusts that information thereon will be provided in the next budget report.**

Regional offices

VI.8 Upon enquiry, the Advisory Committee was informed that, following the implementation of the organizational effectiveness 2.0 process, a foundational framework for enhancing the regional offices had been established. The framework included the identification of core capacity for the regional offices distributed across key areas: geographic officers, thematic experts, programme planning and management, operations and leadership. Reinforced regional offices would also support the future relocation of existing posts and the assignment of new mandates to regional locations, with further benefits of efficiencies and strengthened programme delivery. The OHCHR tailored model for its regional offices, which was based on an exhaustive workload analysis by region, would allow the office to more efficiently, effectively and economically fulfil that mandate. Reinforced locations had been selected to maximize operational impact, meet increased demands for human rights support and align with strategic priorities in addressing regional and global human rights challenges. Consideration had also been given to operations within a context of limited financial resources, and therefore OHCHR had prioritized locations for strengthening based on the above criteria as well as the need to be anchored in existing regional United Nations hubs for greater synergy and impactful programming. **The Advisory Committee concurs that enhancing regional presences and reducing the footprint at more expensive duty stations would help OHCHR to achieve further efficiencies while ensuring that support is provided closer to the point of request. However, the Committee is of the view that the consideration of the proposed programme budget would have benefited from more information on the strategic framework guiding the changes in proposed resources, including the expected structure and functions to be performed by regional offices, the possible use and repurposing of existing resources in the offices, a clear outline of reporting lines between country offices, regional offices and headquarters, in terms of both technical cooperation and thematic and policy-related work, as well as information on the selection of offices to be strengthened and how they relate to OHCHR engagement with regional organizations. The Committee trusts that more information on the strategic framework and road map for the strengthening of the regional offices of OHCHR, including the aforementioned issues, will be provided to the General Assembly for its consideration in the context of the UN80 Initiative and the next budget reports.**

VI.9 Upon enquiry, on the location of the 13 (country-based) investigative bodies mandated by the Human Rights Council, the Advisory Committee was informed that 9 were based outside Geneva. The four investigative bodies in Geneva were based there due to political considerations, as the country in question did not agree on the mandate and/or did not cooperate with the mandate, and it was difficult to find an alternate location in the region to host them, so they would not be suitable candidates for redeployment at the present stage. **The Advisory Committee trusts that the UN80 Initiative will also review the location of Human Rights Council subsidiary bodies, and also trusts that information in that regard will be included in future reports.**

Consolidation of requirements

VI.10 Upon enquiry, the Advisory Committee was informed of the following benefits of the consolidation of requirements: (a) improved and more comprehensive budgeting (Member States would gain a clearer and more comprehensive picture of the totality of the proposed resources as they consider the proposed programme budget); (b) reduced fragmentation and higher predictability; (c) administrative efficiencies, as work related to hiring and rehiring is avoided; (d) budgetary efficiencies, as fewer commitment authorities are required; (e) cost savings (reduction in the administrative burden and cost savings associated with reduced terminations and the rehiring of staff); (f) operational efficiency and timeliness (with fully staffed and stable teams, continuity of work is ensured, resulting in faster completion of tasks and mandates); (g) better resource utilization and budget planning; (h) attracting higher-quality staff; (i) promoting diversity; and (j) a reduction in potential charges against the contingency fund. The Committee previously noted that the consolidation of resources and the establishment of a core capacity should have resulted in efficiencies ([A/79/7](#), para. VI.9). **The Advisory Committee notes the several benefits identified by OHCHR from the consolidation of resources. While the new budgeting process has allowed for a reduction in instances in which the Office presents budgetary proposals and for the presentation of the majority of requirements in one single budget document, less fragmentation in the number of requests has not translated into reduced fragmentation in the management of resources (see para. VI.6 above). Moreover, the Committee notes the following two aspects of OHCHR operations, which were considered and approved alongside the consolidation: (a) the establishment of core capacities has so far had limited financial impact (see para. VI.13 below); and (b) the ability to have general temporary assistance positions budgeted for a 12-month period has enabled OHCHR to hire staff on contracts other than temporary contracts but has not contributed to more transparent presentation of those resources (see para. VI.30 below). The Committee is of the view that a significant change in planning and budgeting should result in more substantial efficiencies and trusts that further efforts will be implemented to ensure that the consolidation of resources achieves intended benefits and that information on quantifiable efficiencies will be provided in future budget reports.**

Core capacity

VI.11 The Advisory Committee recalls that core capacity was approved by the General Assembly in the proposed programme budget for 2024 with 11 posts to provide support in the following areas: administrative, human resources, media and communications; secure information management and archiving; and security support (see [A/78/7](#), para. VI.9). The Committee also recalls that it has noted with regret that its recommendation on core capacities, later endorsed by the Assembly, had not been implemented in full, given that the administrative-related new posts were only for the investigative bodies. The Committee therefore recommended that the Assembly

request the Secretary-General to conduct a review of the core capacity for administrative support covering all OHCHR mandates, taking into account its existing capacity, with a view to establishing a robust core administrative capacity required to manage and support all OHCHR mandates in an efficient and cost-effective manner. The Committee also trusted that, subject to the review of the improved service delivery model, a further update on the overall efficiency and improvement of the core capacity and the support to OHCHR field entities would be provided, as appropriate ([A/78/7/Add.39](#), para. 36).

VI.12 Upon enquiry, the Advisory Committee was informed that in recent years the number and complexity of mandates of commissions of inquiries and fact-finding missions had increased significantly, necessitating greater centralized capacity to ensure coordinated, expert support throughout their duration. In response, the Human Rights Inquiries Support Branch had been established, which provides a dedicated core capacity by centralizing specialized roles, such as open-source investigators and information management officers, and allows OHCHR to attract and retain highly qualified professionals. While the posts for the information management officers are already part of the core capacity through the General Assembly's approval of the programme budget for 2024, additional posts for the open-source investigators are needed. The Committee recalls that 11 core capacity posts have been approved by the Assembly to support the work of the investigative bodies mandated by the Human Rights Council. These core capacity posts are located in the Human Rights Inquiries Support Branch to support the work of 12 investigative bodies mandated by the Council. These mandates are consolidated in the proposed programme budget for 2026, and the total efficiency from the elimination of positions that can be covered by the core capacity posts amounts to approximately \$633,100 per year. From information provided to it regarding temporary assistance positions in support of all renewable mandates included in the consolidated budget, the Committee notes the following requests of 12 months of general temporary assistance positions: 11 positions related to administrative functions (2 P-3, 8 General Service (Other level) and 1 National Professional Officer); 3 positions of Public Information Officer and 1 position of Information Officer (2 P-4 and 2 P-3); 10 positions of Information Management Officer (9 P-3 and 1 National Professional Officer) and 4 positions for related to security services, with 3 Security Coordinator Officers (P-3) and 1 Security Adviser (P-4).

VI.13 The Advisory Committee notes that the core capacity has not had a greater impact on the level of resource requirements for OHCHR and expects that future budget submissions, and the possible expansion of core capacities, will include detailed information on efficiencies generated and the impact on resource requests, with a commensurate reduction in the number of existing posts and positions. The Committee also recalls its regret that its recommendation on core capacities, later endorsed by the General Assembly, had not been implemented in full, given that the administrative-related new posts were only indicated to support the investigative bodies (see [A/78/7/Add.39](#), para. 36). The Committee once again underscores that OHCHR should review the use of core capacities in a comprehensive manner and ensure that further efficiencies are pursued, which should not be restricted to investigative bodies. The Committee also trusts that the review will take into consideration ongoing discussions in the context of the UN80 Initiative for improved shared service provision.

Independent Institution on Missing Persons in the Syrian Arab Republic

VI.14 The Advisory Committee was informed upon enquiry that, in alignment with the Secretary-General's UN80 Initiative, the Independent Institution, located in Geneva, was currently developing internal cost reduction proposals for 2026. Those proposals would be subject to internal review and discussion at the highest level, and

submitted through the revised estimates process for consideration and approval by the General Assembly.

VI.15 The Advisory Committee was also informed that the mandate of the Independent Institution provided a comprehensive framework through which the Institution could adapt its strategies and operations to changing realities on the ground. Since 8 December 2024, the Institution had actively engaged with the interim authorities of the Syrian Arab Republic to explore cooperation and the establishment of a presence in the country. In fulfilling its mandate, the Institution would support local processes and relevant institutions involved in national efforts to address the crisis of missing persons. The Institution had established formal cooperation frameworks and information-sharing protocols with other Syrian-focused United Nations entities, including the International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 and the Independent International Commission of Inquiry on the Syrian Arab Republic. Those frameworks were intended to avoid duplication, share technical resources and leverage each entity's comparative strengths. The Institution also coordinated its efforts with OHCHR, the Office of the Special Envoy for Syria and other United Nations entities through regular and ongoing engagement, and intended to cooperate with entities such as ICRC. The Institution already followed a centralized service delivery model to the greatest extent possible. It relied on the United Nations Office at Geneva as a service provider under a cost-recovery arrangement for a wide range of core administrative and operational functions, including payroll, staff entitlements, information technology infrastructure, accounts payable and treasury services. **The Advisory Committee trusts that enhanced cooperation between the Independent Institution on Missing Persons in the Syrian Arab Republic and other United Nations entities engaged with the Syrian Arab Republic and the region will be pursued in the context of the UN80 Initiative. The Committee also notes that the Independent Institution considers that the existing framework allows it to adapt its strategies and operations to changing realities on the ground, and the indication that, in fulfilling its mandate, the Institution will support local processes and capacity-building of relevant national institutions involved in efforts to address the crisis of the missing. In view of the important changes in the operational environment of the Institution, and in the context of the UN80 Initiative, the Committee considers that a comprehensive assessment of the roles of different United Nations entities covering the Syrian Arab Republic should be undertaken to avoid duplication and ensure the optimal use of resources, with related proposals to be reflected in the context of the UN80 Initiative and in future budget submissions.**

II. Office of the United Nations High Commissioner for Human Rights

VI.16 It is indicated in the budget proposal that the proposed amount for OHCHR of \$249,426,700 before recosting reflects a net increase of \$2,954,700, or 1.2 per cent, compared with the approved budget for 2025. The proposed resource changes are attributed to three factors, summarized as follows:

(a) Technical adjustments: a net decrease of \$7,847,500, mainly under subprogramme 1, relating to the removal of non-recurrent provisions associated with Human Rights Council resolutions that were approved for 2025 and are no longer required in 2026;

(b) New and expanded mandates: a net increase of \$10,823,100, mainly under subprogrammes 1 and 3, relating primarily to General Assembly resolution [79/1](#);

(c) Other changes: a net decrease of \$20,900, mainly under subprogramme 3 (A/80/6 (Sect. 24) and A/80/6 (Sect. 24)/Corr.1, paras. 24.97, 24.98 and 24.101).

VI.17 Information provided to the Advisory Committee indicates that expenditure for OHCHR in 2024 amounted to \$168,478,400, compared with an allotment of \$166,904,800 and an appropriation of \$192,522,400. As at 30 June 2025, expenditure amounted to \$89,910,900 in comparison with a total appropriation of \$246,472,000.

VI.18 The Advisory Committee was provided, upon enquiry, with table VI.1 showing the total resource requirements from the biennium 2018–2019 to 2026.

Table VI.1

Resource requirements from the biennium 2018–2019 to 2026

(Thousands of United States dollars)

<i>Budget period</i>	<i>Proposed programme budget (before recosting)</i>	<i>Revised estimates report</i>	<i>Appropriation</i>	<i>Commitment authority</i>	<i>Expenditure</i>
2026	249 426.7	To be proposed ^a	—	—	—
2025	228 242.8	16 418.2	246 472.0	—	89 912.7 ^b
2024	142 497.0	47 089.0	192 522.4	3 899.4	168 478.4
2023	113 919.4 ^c	51 636.1	175 433.7	—	164 201.6
2022	109 907.2	26 426.2	136 150.5	13 142.8	141 641.7
2021	100 351.7	22 517.9	129 346.6	8 561.9	107 087.7
2020	94 718.6	18 488.7	114 571.4	2 600.0	105 824.6
2018–2019	198 499.1	34 057.4	206 847.0	20 140.7	227 516.0

^a An amount of \$520,100 has already been proposed in A/79/575/Add.1.

^b Expenditure for 2025 as at 30 June 2025.

^c The proposed programme budget figure for 2023 excludes the “front-loaded” amount of \$30,349,500, which was removed from the proposed programme budget and included in the revised estimates report following the recommendation of the Advisory Committee (A/77/7/Add.27).

VI.19 **The Advisory Committee notes the continual increases under section 24 from 2020 onwards. The Committee also notes that, while representing an increase of 1.2 per cent compared with the total approved budget for 2025, including the revised estimates, the current proposal represents a 9.3 per cent increase (\$21,183,900) when comparing resources proposed in the programme budgets for 2025 and 2026, excluding amounts related to revised estimates (see A/79/7, para. VI.6). The Committee trusts that future budget submissions will provide a more comprehensive analysis of proposed resources, containing variances in relation to the approved appropriation as well as in comparison with proposed resources in previous proposed programme budgets.**

VI.20 Upon enquiry, the Advisory Committee was informed that, following its recommendation, OHCHR had initiated a pilot project to systematically monitor and consolidate budgetary allocations and associated expenditure related to Human Rights Council mandates. Currently in its initial implementation phase, the pilot project was focused on key foundational activities, including the establishment of master data, the revision of existing processes and procedures and the delivery of targeted training to key user groups. A comprehensive comparative analysis of allocated resources versus actual expenditure would only be feasible in the future when a complete data set became available. The project would focus solely on tracking direct expenditure against the approved budget/allotment for the concerned mandate under section 24, excluding indirect costs and support expenses. As a result, the current initiative to monitor expenses by mandate would provide only a partial

perspective on the total resources required or utilized for mandate delivery. **While noting the efforts to develop the required mechanism to track expenditure, the Advisory Committee trusts that the system will help to provide a holistic picture of resource allocation and utilization under section 24, and looks forward to an update in the next programme budget submission.**

VI.21 The Advisory Committee was informed that the revised estimates relating to resolutions and decisions of the Human Rights Council to be presented later in the year would not contain the resource requirements related to consolidated mandates, unless the Member States mandated additional activities to be carried out by the Office for renewable mandates. Therefore, it was estimated that the additional resource requirements for 2026 might be significantly lower compared with the requirements prior to the pilot implementation of the consolidation principle. Upon enquiry as to the Office's approach in the context of the UN80 Initiative to the revised estimates arising from Council resolutions that would ordinarily be submitted in the third quarter of the year, it was indicated that the Secretariat was unable to predict which resolutions the Council would adopt or the potential implications that any such resolutions might have on the proposed programme budget for 2026. That uncertainty stemmed from the decision-making processes of the Council, which were solely Member State-driven processes, independent of and contingent on a variety of factors beyond the Secretariat's purview. Consequently, any adjustments to the programme budget for 2026 would depend on the resolutions and decisions adopted and the specific mandates they entailed. **The Advisory Committee notes that, while the amounts in the revised estimates have been reduced after the consolidation of resources, the total amount of resources proposed in connection with Human Rights Council mandates has been consistently growing in recent years, from a total of \$21,088,700 proposed in the revised estimates and commitment authorities in 2020 to a total proposed amount of \$78,092,000 in 2025, inclusive of \$61,673,800 of consolidated resources in the proposed programme budget (see A/79/7, para. VI.8) and \$16,418,200 presented in the context of the revised estimates in the same year. The Committee underscores that the UN80 Initiative and the exercise to seek more efficient ways of working require a consistent and sustainable approach encompassing the totality of resources available to different entities, and trusts that any additional resource requirements to be presented after the revised estimates related to the UN80 Initiative should reflect the effort to achieve efficiencies at the level of ambition set by the Secretary-General in the Initiative.**

Table VI.2
Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Approved for 2025	641	1 USG, 2 ASG, 3 D-2, 12 D-1, 47 P-5, 158 P-4, 230 P-3, 52 P-2/1, 4 GS (PL), 96 GS (OL), 10 LL, 26 NPO
Establishment	59	2 D-1, 6 P-4, 29 P-3, 10 P-2, 1 GS (OL), 1 LL, 10 NPO 1 D-1 Bangkok, 1 D-1 Beirut 1 P-4 Addis Ababa, 1 P-4 Beirut, 2 P-4 Geneva, 2 P-4 Vienna 5 P-3 Addis Ababa, 2 P-3 Bangkok, 3 P-3 Beirut, 4 P-3 Dakar, 7 P-3 Geneva, 3 P-3 Panama City, 2 P-3 Pretoria, 3 P-3 Vienna 2 P-2 Addis Ababa, 2 P-2 Beirut, 3 P-2 Geneva, 2 P-2 Pretoria, 1 P-2 Vienna 1 NPO Addis Ababa, 2 NPO Dakar, 3 NPO Panama City, 4 NPO Pretoria 1 GS (OL) Vienna, 1 LL Beirut

	<i>Number</i>	<i>Details</i>
Conversion	2	2 Human Rights Officers (P-3) from general temporary assistance positions to established posts
Redeployment	–	1 Senior Human Rights Officer (P-5) and 1 Human Resources Officer (P-4) from Geneva to Addis Ababa 1 Human Rights Officer (P-4), 1 Human Rights Officer (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Bangkok 1 Human Rights Officer (P-3) from Geneva to Beirut 3 Human Rights Officer (P-3) from Geneva to Dakar 1 Human Rights Officer (P-4), 2 Human Rights Officers (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Panama City 2 Human Rights Officers (P-4) and 2 Human Rights Officers (P-3) from Geneva to Pretoria 1 Human Rights Officer (P-3) from Gaza to Ramallah 1 Chief of Service, Human Rights (D-1), 1 Senior Human Rights Officer (P-5), 2 Human Rights Officers (P-4), 3 Human Rights Officers (P-3) and 2 Associate Human Rights Officers (P-2) from Geneva to Vienna 1 Human Rights Officer (P-4) and 3 Associate Human Rights Officers (P-2) from Brussels to Vienna
Proposed for 2026	702	1 USG, 2 ASG, 3 D-2, 14 D-1, 47 P-5, 164 P-4, 261 P-3, 62 P-2/1, 4 GS (PL), 97 GS (OL), 11 LL, 36 NPO

Comments and recommendations on posts

VI.22 The proposed regular budget resources for posts for OHCHR amount to \$128,531,000 before recosting, which represents an increase of \$7,533,700, or 6.2 per cent, compared with the appropriation for 2025, which would provide for a total of 702 posts (of which 33 are temporary posts), reflecting a proposed increase of 61 posts compared with 2025. These comprise 554 posts in the Professional and higher categories and 148 posts in the General Service and related categories. The proposed increase comprises: (a) the establishment of 59 posts (2 D-1, 6 P-4, 29 P-3, 10 P-2, 1 General Service (Other level), 1 Local level and 10 National Professional Officers); and (b) the conversion of two general temporary assistance positions to established posts (2 Human Rights Officers (P-3)). A detailed summary of the proposed staffing changes and related justifications is provided in annex II.A to the proposed programme budget.

VI.23 The proposed establishments comprise:

- (a) Under subprogramme 1: 2 Human Rights Officers (1 P-4 and 1 P-3);
- (b) Under subprogramme 2: 1 Human Rights Officer (P-3);
- (c) Under subprogramme 3: 2 Representatives, Human Rights (D-1), 9 Human Rights Officers (2 P-4, 1 P-3 and 6 P-2), 8 Programme Management Officers (1 P-4 and 7 P-3), 6 Administrative Officers (P-3), 2 Finance and Budget Officers (National Professional Officers), 3 Human Resources Officers (National Professional Officers), 1 Administrative Assistant (General Service (Other level)), 1 Driver (Local level), 6 Security Officers (P-3), 3 Public Information Officers (1 P-2 and 2 National Professional Officers) and 3 Information Systems Officers (National Professional Officers);
- (d) Under subprogramme 4: 10 Human Rights Officers (1 P-4, 6 P-3 and 3 P-2) and 2 Public Information Officers (1 P-4 and 1 P-3).

VI.24 In addition, the proposal includes: the conversion of two general temporary assistance positions to established posts, and redeployments (2 Human Rights Officers (P-3)); and the redeployment of 31 posts and the redeployment of general temporary assistance positions to the regional level, including relocating the Regional Office for Europe from Brussels to Vienna. The Advisory Committee was informed upon enquiry that the estimated cost of a P-2 post in Brussels was \$146,400, while in Vienna it was \$140,800, representing a difference of \$5,600 per post. This strategic move would strengthen OHCHR support for the Central Asia region and other country presences in Europe. It would also facilitate increased thematic engagement with Vienna-based United Nations system partners and broaden dialogue with Member States across the region. Furthermore, two investigative bodies (the Independent International Commission of Inquiry on Ukraine and the Group of Independent Experts on the Human Rights Situation in Belarus) are based in Vienna, and the United Nations Office at Vienna provides essential administrative support, including conference planning, security and language services, to various United Nations bodies in the duty station. The Brussels office will be supported by the new Regional Office for Europe and Central Asia and will focus on partnerships, in particular with the European Union.

VI.25 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of 59 posts (2 D-1, 6 P-4, 29 P-3, 10 P-2, 1 General Service (Other level), 1 Local level and 10 National Professional Officers), the proposed conversion of two general temporary assistance positions to established posts (2 Human Rights Officers (P-3)) and the proposed redeployment of 31 posts and general temporary assistance positions at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VI.3

Number of posts and vacancy rates for the Office of the United Nations High Commissioner for Human Rights, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	478	12.5	26.7	17.2	539	505	400	12.1	19.3	20.8	554	12.1
General Service and related	124	5.5	23.6	17.7	145	136	103	15.2	23.5	24.3	148	15.2

VI.26 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 122 regular budget-funded posts were vacant. The Committee was informed that only 2 of the 31 new posts approved for 2025 had been filled so far. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for OHCHR amounted to \$133.6 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$121.2 million, representing a difference of \$12.4 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VI.27 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VI.25 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VI.28 The proposed non-post resources for 2026 for OHCHR amount to \$120,895,700, representing a decrease of \$4,579,000 compared with 2025.

Other staff costs and use of general temporary assistance positions

VI.29 Information provided to the Advisory Committee refers to 16 general temporary assistance positions in OHCHR. Upon enquiry, the Committee was informed that the general temporary assistance positions reported in the supplementary information were budgeted for 12 months annually and were to support the implementation of mandates of a perennial nature. According to the Secretariat, the proposed programme budget for 2026 allocates substantial resources to other staff costs, including consolidated mandates that operate on renewal cycles not aligned with the January–December calendar year. These positions usually have durations of three, six or nine months within a given budget year and are contingent upon the renewal of the extension of the mandate. The Committee was also informed upon enquiry that short-term general temporary assistance positions accounted for \$63,740,900, or 94 per cent, of the proposed resources under other staff costs. Information provided to the Committee indicates that OHCHR recruited staff to 199 general temporary assistance positions in 2024, 140 of which had a duration of less than 6 months, 52 between 6 and 12 months, and 7 of more than 12 months. Information provided separately showed that consolidated resources for renewable mandates for 2026 included the provision of a total of 289 replacement general temporary assistance positions of 12 months' duration, of which 151 were vacant as at 31 May 2025, due largely to restrictions on recruitment as part of the measures to mitigate the liquidity crisis. According to the Secretariat, it should be noted that the status as at 31 May 2025 does not necessarily indicate that those positions have remained unoccupied or have been vacant for the entire year. The Committee recalls that, among the benefits of the consolidation of resources, emphasis was placed on enabling the Office to offer fixed-term appointments to staff encumbering general temporary assistance positions under renewable mandates instead of temporary contracts, leading to better retention and institutional knowledge of a long-term workforce at OHCHR. The Committee notes that OHCHR has also emphasized that the indicated positions are vital for implementing the specific mandates entrusted to the Office.

VI.30 The Advisory Committee notes the significant number of general temporary assistance positions under renewable mandates currently budgeted for 12 months, which are considered vital resources for the implementation of specific mandates of the offices, and considers that information currently provided in the budget does not offer an adequate level of transparency. Therefore, the Committee recommends that the General Assembly request the Secretary-General to present a comprehensive list of all positions budgeted for 12 months and the corresponding mandates in the supplementary information of future budget submissions. The Committee also trusts that detailed information on the possible presentation of the indicated resources as continuing positions, including on possible implications regarding the costing of such positions, will be provided in the next report (see also para. VI.25 above).

VI.31 Proposed resources under other staff costs amount to \$67,653,100 for 2026, representing a decrease of \$4,463,900, or 6.2 per cent, compared with the 2025 appropriation. Expenditure amounted to \$44,280,400 for 2024 against an appropriation of \$46,210,300 (and an allotment of \$43,217,100); \$43,871,700 for 2023 against an appropriation of \$52,412,800; and \$34,840,200 for 2022 against an appropriation of \$27,644,100. **Taking into consideration the level of expenditure since 2022, as well as the need for OHCHR to find additional efficiencies from the consolidation of renewable mandates, the Advisory Committee recommends a reduction of 3 per cent (\$2,029,600) to the proposed requirements under other staff costs and trusts that additional efficiencies will be presented in the next budget report.**

Other non-post resources

VI.32 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution [79/257](#), para. 9; and table VI.18 below). Allotments for non-post resources in OHCHR represented 83.0 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: proposed resources under consultants amount to \$2,933,700, representing a decrease of \$231,300, or 7.3 per cent, compared with the 2025 appropriation. From the supplementary information provided to it, the Committee notes that the majority of planned consultancies are budgeted for over 100 days, with 16 requests planned for over 250 days, and 6 (all above 100 days) contemplating a daily fee of over \$600. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolutions [79/258 A](#), part VIII, para. 11, and [74/262](#), para. 23). In that regard, and taking into consideration the pattern of expenditure, the Committee recommends a reduction of 15 per cent (\$440,100) to the proposed requirements under consultants;**

(b) Travel of staff: proposed resources amount to \$5,969,700 for 2026, representing a decrease of \$109,500, or 1.8 per cent, compared with the 2025 appropriation. From the supplementary information provided to it, the Committee notes that OHCHR travel plans include: (i) 5 trips for inter-agency coordination and 5 trips for coordination with the Secretary-General for the High Commissioner and the Deputy High Commissioner; (ii) 19, 27, 15, 20 and 25 trips, respectively, under subprogramme 1, related to the implementation of the mandates under Human Rights Council resolutions [56/10](#), [53/29](#), [53/28](#), [52/22](#) and [54/14](#); and (iii) 7 trips for programme support for a duration of six days for an orientation programme. With regard to travel planned for subprogramme 3, Advisory services, technical cooperation and field activities, in the total amount of \$4,042,299, the Committee notes that the destination is mostly not determined, which does not allow for adequate assessment of proposed resources. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting staff travel costs, particularly for conferences and workshops, to the minimum necessary, and to reduce the number of staff per trip. The Committee therefore recommends a reduction of 10 per cent (\$597,000) to the proposed requirements under travel of staff;**

(c) General operating expenses: proposed resources amount to \$9,262,800 for 2026, representing an increase of \$513,700, or 5.9 per cent, compared with the 2025 appropriation. Expenditure amounted to \$4,465,400 for 2024 against an appropriation of \$6,442,000 (and an allotment of \$7,213,800). In 2023, expenditure amounted to \$5,621,900 against an appropriation of \$6,283,600 and, in 2022, was \$4,178,000 against an appropriation of \$4,495,100. **Taking into consideration the pattern of expenditure, the Advisory Committee recommends a reduction of 5 per cent (\$463,100) to the proposed requirements under general operating expenses, excluding the resources related to post changes presented in the current proposal (see para. VI.27 above).**

VI.33 Subject to its recommendations in paragraph VI.32 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Cooperation with other entities/service providers

VI.34 The Advisory Committee was informed that OHCHR relies on the United Nations Office at Geneva as its primary service provider. In 2024, the estimated cost for centrally and directly provided services by the United Nations Office at Geneva amounted to \$4.7 million. Following the relocation of OHCHR to the Palais des Nations, the scope of services is expected to expand to include the rental of premises, thereby increasing the overall service level. In Vienna, OHCHR has memorandums of understanding with the United Nations Office at Vienna to provide administrative services to the Commission of Inquiry on Ukraine and the Commission of Inquiry on Belarus. The estimated costs for 2025 under each memorandum of understanding are estimated at \$110,000 to \$126,000. As part of the relocation and strengthening of the Regional Office for Europe and Central Asia, OHCHR plans to further expand the utilization of services provided by the United Nations Office at Vienna. OHCHR has formalized partnerships through memorandums of understanding with several key United Nations Secretariat service providers. These include ECLAC, with a service level in 2024 of approximately \$140,000, and ESCAP, with a service level in 2024 of approximately \$354,000. In addition, partnerships have been formed with ESCWA, ECA, the United Nations Office at Nairobi and RSCE, operating on a more ad hoc and smaller scale. OHCHR continues to rely on UNDP for the provision of some essential services, including administrative and logistical support, particularly in smaller offices, country visits and other field-based activities. The level of fees paid to UNDP in 2024 is approximately \$1.0 million. In the context of the organizational transformation of OHCHR to ensure optimal use of resources, the Committee was also informed upon enquiry that the OHCHR delegation of authority initiative aligned decision-making and related business processes to structural changes, had resulted in initial time-saving efficiencies through the in-house consolidation of enterprise resource planning support services, and had enabled field offices to locally manage the hiring of consultants and individual contractors, as well as to locally manage travel processing, in Central America, a pilot programme allowing the approval of commercial travel requests and eliminating the need for external service providers. The Committee was also informed of expedited human resources processing, including the onboarding and administration of staff members, enabled through the consolidation of human resources business partner services in OHCHR. **The Advisory Committee notes OHCHR initiatives related to the optimization of resources based on the consolidation of support services in-house, and trusts that the next budget submission will provide more detailed information on services provided to OHCHR and related costs.**

VI.35 The Committee was also informed that, in the implementation of the African Union-United Nations Framework on Human Rights, signed in November 2023, OHCHR and the African Union had developed, in 2024, an implementation matrix to guide collaborative efforts over the subsequent four years, focusing on areas such as early warning systems, conflict prevention, rule of law, accountability and civic space. In September 2024, significant progress had been made in the context of the human rights dialogue in South-East Asia, particularly through the ASEAN framework. OHCHR had been enhancing operational support to United Nations country teams, integrating human rights into an increasing number of common country analyses and United Nations Sustainable Development Cooperation Frameworks. OHCHR had also been providing technical advice, analysis and information to inform humanitarian response plans, and participated actively in Inter-Agency Standing Committee humanitarian cluster coordination mechanisms.

Human resources-related matters

VI.36 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 503 staff encumbering posts in the Professional and higher categories with geographical status in OHCHR, 141 were from overrepresented Member States, 184 from Member States within range and 34 from underrepresented Member States. Furthermore, of the 173 staff members appointed in OHCHR in the context of the senior managers' compact since 2022, 78, or 45.1 per cent, were from Member States within range, 31, or 17.9 per cent, were from underrepresented Member States, and 64, or 37.0 per cent, were from overrepresented Member States.

VI.37 The 860 staff in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 138 Member States: 150 were nationals of African States, 126 of Asia-Pacific States, 83 of Eastern European States, 123 of Latin American and Caribbean States, 326 of Western European and other States, 45 were nationals of the United States of America, and 7 were under "Other".

VI.38 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 508 staff encumbering regular budget-funded posts and positions, 320 were women and 188 were men. Of the 405 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 248 were women and 157 were men.

VI.39 The Advisory Committee was also informed, upon enquiry, that 7 staff members in OHCHR were expected to retire in the next two years and 37 in the next five years.

VI.40 The Advisory Committee notes that 17.9 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in OHCHR. The Committee trusts that the UN80 Initiative will present an opportunity to make greater and sustainable progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VI.45). The Committee further discusses matters related to human resources in chapter I above.

III. Committee on Missing Persons in Cyprus

VI.41 The Committee on Missing Persons in Cyprus is composed of two members appointed by the leaders of the two Cypriot communities and a third member (United Nations member) selected by ICRC and appointed by the Secretary-General. While the Committee's scientific and technical operations are financed under a separate budget (using funds raised by the Committee and financially managed by UNDP), the United Nations regular budget covers the three core responsibilities of the office of the third member (A/80/6 (Sect. 24) and A/80/6 (Sect. 24)/Corr.1, paras. 24.122, 24.125 and 24.126).

VI.42 The proposed regular budget resources for the Committee on Missing Persons in Cyprus for 2026 amount to \$694,500 and reflect no change in the level of resources compared with the amount approved for 2025. Information provided to the Advisory Committee indicates that expenditure for the Committee on Missing Persons in Cyprus in 2024 amounted to \$388,300, compared with an allotment of \$445,900 and an appropriation of \$656,400. As at 30 June 2025, expenditure amounted to \$241,700 in comparison with the appropriation of \$694,500.

VI.43 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9; and table VI.19 below). Allotments for non-post resources in the Committee on Missing Persons in Cyprus represented 68.0 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget class:**

Other staff costs: proposed resources amount to \$649,200, at the same level as 2025. Expenditure in 2024 was \$338,500 against the appropriation of \$610,900 and an allotment of \$392,200. Expenditure amounted to \$480,700 against the appropriation of \$706,900 in 2023, and \$401,400 against the appropriation of \$578,400 in 2022. **In view of the pattern of underexpenditure, the Committee recommends a reduction of 5 per cent (\$32,500) to the proposed requirements under other staff costs.**

VI.44 Subject to its recommendation in paragraph VI.43 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for the Committee on Missing Persons in Cyprus.

IV. Independent Institution on Missing Persons in the Syrian Arab Republic

VI.45 By its resolution 77/301, the General Assembly established the Independent Institution on Missing Persons in the Syrian Arab Republic. Following the initial set-up phase in 2024, a comprehensive budget proposal was submitted for 2025, including an expansion of the staffing structure beyond the 28 posts approved for 2024. The Head of the Institution assumed her functions in January 2025 (see A/80/6 (Sect. 24) and A/80/6 (Sect. 24)/Corr.1, paras. 24.130 and 24.134).

VI.46 The overall resources proposed for 2026 amount to \$12,834,200, reflecting a net increase of \$1,776,700, or 16.1 per cent, compared with the approved budget for 2025. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.20 below. Resource changes result from technical adjustments (increase of \$1,354,100), new and expanded

mandates (increase of \$341,400) and other changes (increase of \$81,200). Information provided to the Advisory Committee indicates that expenditure for the Independent Institution in 2024 amounted to \$2,708,800, compared with an allotment of \$2,812,100 and an appropriation of \$2,967,200. As at 30 June 2025, expenditure amounted to \$3,454,400 in comparison with a total appropriation of \$11,057,500.

Table VI.4

Staffing resources

(Number of posts)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	45	1 ASG, 1 D-1, 3 P-5, 9 P-4, 16 P-3, 8 P-2/1, 1 GS (PL), 6 GS (OL)
Redeployment	–	12 posts for redeployment across sections: 1 Human Rights Officer (P-4), 1 Information Management Officer (P-4), 1 Information Systems Officer (P-4), 1 Information Management Officer (P-3), 1 Data Analyst (P-3), 1 Human Rights Officer (P-3), 1 Field Interpreter (P-3), 2 Associate Human Rights Officers (P-2), 1 Associate Translator, Arabic (P-2), 1 Administrative Assistant (GS (OL)) and 1 Information Systems Assistant (GS (OL))
Reassignment	–	1 Senior Information Management Officer (P-5) to 1 Senior Investigator (P-5) 2 Human Rights Officers (P-3) to 2 Forensic Experts (P-3) 1 Associate Information Management Officer (P-2) to 1 Associate Investigator (P-2)
Reclassification	–	1 Legal Officer (P-3 to P-4) with reassignment to Forensic Pathologist (P-4)
Establishment	3	1 Security Coordination Officer (P-3) 1 Data Scientist (P-3) 1 Information Management Officer (P-3)
Proposed for 2026	48	1 ASG, 1 D-1, 3 P-5, 10 P-4, 18 P-3, 8 P-2/1, 1 GS (PL), 6 GS (OL)
Extrabudgetary		
Estimated for 2025	–	–
Projected for 2026	–	–

Comments and recommendations on posts

VI.47 The proposed regular budget resources for posts amount to \$9,710,900 before recosting, which represents an increase of \$1,785,300, or 22.5 per cent, compared with the appropriation for 2025, which would provide for a total of 48 posts, comprising 41 posts in the Professional and higher categories and 7 in the General Service and related categories, reflecting an increase of 3 posts proposed for establishment compared with 2025. A detailed summary of the proposed staffing changes and related justifications is provided in annex II.B to the proposed programme budget.

VI.48 The proposed staffing changes comprise:

- (a) Establishment: 1 Data Scientist (P-3), 1 Information Management Officer (P-3) and 1 Security Coordination Officer (P-3);
- (b) Redeployment of 12 posts;
- (c) Reassignment of 4 posts;
- (d) Reclassification and reassignment of 1 post.

VI.49 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised

estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed staffing changes at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VI.5

Number of posts and vacancy rates for the Independent Institution on Missing Persons in the Syrian Arab Republic, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Encumbered as at 30 June	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	25	11.1	65.2	31.2	43	38	11.1	44.9	36.8	24	41	11.1
General Service and related	3	9.1	41.0	25.0	8	7	9.1	34.7	28.6	5	7	9.1

VI.50 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 16 regular budget-funded posts in the Independent Institution were vacant. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Institution amounted to \$10.1 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$7.2 million, representing a difference of \$2.9 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VI.51 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VI.49 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VI.52 Proposed non-post resources for 2026 amount to \$3,123,300 before recosting, representing a decrease of \$8,600, or 0.3 per cent, compared with the level approved for 2025. Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9; and table VI.20). Allotments for non-post resources in the Independent Institution represented 90 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: proposed resources under consultants amount to \$129,600, a decrease of \$1,100, or 0.8 per cent, compared with the 2025 appropriation. Expenditure amounted to \$30,400 for 2024 against an appropriation of \$70,500 (and an allotment of \$63,400), and \$118,200 as at 30 June 2025 against an appropriation of \$130,700 (and an allotment of \$120,000). From the supplementary information

provided to it, the Committee notes that the Institution plans for two consultancies of 120 consultant days at a daily fee of \$540. The Committee also notes that one consultant is planned for bespoke visual communication services, to create infographics and multimedia content tailored to the Institution's targeted audience. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see resolutions 79/258 A, part VIII, para. 11, and 74/262, para. 23). The Committee therefore recommends a reduction of 10 per cent (\$13,000) to the proposed requirements under consultants;**

(b) Travel of staff: proposed resources amount to \$478,000 for 2026, representing an increase of \$209,800, or 78.2 per cent, compared with 2025. Expenditure amounted to \$102,500 for 2024 against an appropriation of \$72,800 (and an allotment of \$65,500) representing overexpenditure, and \$150,600 as at 30 June 2025 against an appropriation of \$268,200 (and an allotment of \$190,000). **While acknowledging that the changes in the operational scenario would require additional travel by the Independent Institution, the Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting staff travel costs to the minimum necessary. The Committee therefore recommends a reduction of 15 per cent (\$31,500) to the proposed increase in the requirements under travel of staff.**

VI.53 Subject to its recommendations in paragraph VI.52 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Internal review

VI.54 Upon enquiry, the Advisory Committee was informed that, in preparing its 2026 submission, the Independent Institution had conducted an internal assessment of its structure and evolving operational needs, taking into account the current context and the significant developments of December 2024, which had opened new avenues for access and engagement. As part of the review, the Institution had restructured several functions, reprioritized staffing allocations and adjusted non-post resources to align with both mandate delivery and cost efficiency goals. The proposal was calibrated for flexible, mandate-driven scaling and included provisions for field-oriented travel, digital infrastructure and tools to support techniques such as geospatial analysis and forensic investigative workflows. To that effect, non-post resources had been redistributed across budget classes, and the overall non-post budget request for 2026 was slightly below the approved level for 2025.

Human resources-related matters

VI.55 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 37 staff encumbering posts in the Professional and higher categories with geographical status in the Independent Institution, 8 were from overrepresented Member States, 3 from Member States within range and 4 from underrepresented Member States. Furthermore, of the six staff members appointed in the Institution in the context of the senior managers' compact since 2024 (when the Institution was established), one, or 16.7 per cent, was from a Member State within range, one, or

16.7 per cent, was from an underrepresented Member State and four, or 66.7 per cent, were from overrepresented Member States.

VI.56 The 24 staff encumbering in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 17 Member States: 4 were nationals of African States, 8 of Asia-Pacific States, 2 of Latin American and Caribbean States, 7 of the Western European and other States, and 3 were nationals of the United States of America.

VI.57 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 29 staff encumbering regular budget-funded posts and positions, 16 were women and 13 were men. Of the 24 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 12 were women and 12 were men.

VI.58 The Advisory Committee was also informed, upon enquiry, that no staff members in the Independent Institution were expected to retire in the next two or five years.

VI.59 **The Advisory Committee notes that 16.7 per cent of appointments since 2024 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Independent Institution. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation.** The Committee further discusses matters related to human resources in chapter I above.

Section 25

International protection, durable solutions and assistance to refugees

Regular budget	
Appropriation for 2024	\$47,175,700
Allotment for 2024	\$47,175,700
Expenditure for 2024	\$47,140,500
Appropriation for 2025	\$50,466,900
Expenditure as at 30 June 2025	\$20,977,400
Proposal for 2026	\$50,466,900
Extrabudgetary resources	
Available for 2024	\$10,574,492,600
Expenditure for 2024	\$4,941,309,700
Estimate for 2025	\$10,197,039,000

Expenditure as at 30 June 2025	\$2,118,925,600
Proposal for 2026	\$10,197,039,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VI.60 The total amount of regular budget resources, including grants and contributions, requested by the Secretary-General for section 25 for 2026 amounts to \$50,466,900 before recosting and reflects no change compared with the appropriation for 2025 (A/80/6 (Sect. 25), table 25.3). Of the total resources for 2026 of \$10,247,505,900, an amount of \$10,197,039,000, or 99.5 per cent, is derived from projected extrabudgetary resources. Information on the evolution of overall financial resources by object of expenditure and funding source is presented in table VI.21 below.

General observations

Current extrabudgetary funding scenario and UN80 Initiative

VI.61 Upon enquiry, the Advisory Committee was informed that, in response to the unprecedented funding shortfall, UNHCR had been undertaking a number of cost containment measures and had undertaken a comprehensive internal review, resulting in a decision to reduce UNHCR staff costs globally by 30 per cent, accompanied by proportional cuts across nearly all programme areas. The Committee was also informed upon enquiry that an internal review had been initiated, and that both headquarters and regional bureaux had been downsized, resulting in an overall cost reduction of more than 30 per cent. A cap had been placed on senior-level positions (D-2, D-1 and P-5), leading to an approximate 50 per cent reduction in those roles. According to UNHCR, regional bureaux will operate with a leaner core structure aligned with headquarters. The overall spending authority had been significantly reduced to align with the anticipated funding levels for 2025. UNHCR was prioritizing country-level activities for which it can be most impactful. As part of that effort, the operational footprint would be reduced, and some country offices would be closed. Those countries would instead be supported through enhanced multi-country office structures. UNHCR would continue to support national Governments and local organizations and was also exploring closer collaboration with other United Nations agencies and partners.

VI.62 On the UN80 Initiative, the Advisory Committee was informed upon enquiry that UNHCR had undertaken several targeted efforts under each of the three reform streams (efficiency, mandates and structure), while also identifying further areas for optimization. On the first stream (inter-agency collaboration and operational efficiency), UNHCR efforts were focused on system-wide cost savings, innovation and digital transformation, such as its vehicle fleet optimization initiative, information technology modernization and an automated self-service travel system to cut costs and standardize policies. On the second stream (mandates), and while the definition of mandates remained the prerogative of Member States, UNHCR had focused on ensuring that its existing mandate was implemented in the most coherent and impactful manner possible. In light of funding declines, UNHCR was focusing more on life-saving and protection-critical interventions and reviewing its operational footprint. On the third stream (structural reform), measures included reducing the number of clusters from 11 to 8, simplifying the internal functioning of clusters and implementing a “circuit breaker” mechanism to deactivate clusters where coordination was no longer needed.

VI.63 The Advisory Committee notes the ongoing efforts by UNHCR to streamline operations and costs and trusts that measures are undertaken to safeguard core operational needs in a context of significantly reduced humanitarian funding. The Committee also trusts that principles guiding the internal review initiated in the context of the extrabudgetary funding shortfall will also result in efficiencies on resource requirements under the regular budget and looks forward to information in that regard being provided in future budget reports.

Table VI.6
Staffing resources

	Number	Details
Regular budget		
Approved for 2024	2	1 USG, 1 ASG
Proposed for 2025	2	1 USG, 1 ASG
Extrabudgetary		
Estimated for 2024	16 056	2 ASG, 32 D-2, 126 D-1, 391 P-5, 1,034 P-4, 1,674 P-3, 884 P-2/1, 866 GS (PL), 9,132 GS (OL), 1,915 NPO
Projected for 2025	16 056	2 ASG, 32 D-2, 126 D-1, 391 P-5, 1,034 P-4, 1,674 P-3, 884 P-2/1, 866 GS (PL), 9,132 GS (OL), 1,915 NPO

Resource requirements

VI.64 The total amount of regular budget resources, including grants and contributions, requested for 2026, amounts to \$50,466,900, comprising:

(a) Regular budget resources for the posts of High Commissioner and Deputy High Commissioner (\$831,300);

(b) Grants and contributions (\$49,635,600), representing a lump-sum payment, to be utilized for the administrative costs of UNHCR to finance the equivalent of 218 temporary posts (4 D-2, 13 D-1, 20 P-5, 36 P-4, 23 P-3, 12 P-2, 25 General Service (Principal level) and 85 General Service (Other level)) in the management and administration category, as well as to contribute to costs for contractual services, general operating expenditure and contributions to joint United Nations activities ([A/80/6 \(Sect. 25\)](#), table 25.3). **The Advisory Committee trusts that UNHCR will undertake a review of the posts funded from the grant, including the number of staff, and their levels and location, and provide an update in the context of the report on revised estimates. Noting the review undertaken due to the reduction in extrabudgetary resources (see para. VI.61 above), the Committee also trusts that more information on the indicated cap on senior and high-level positions and its impact on resource requests under the programme budget will be presented in the context of the UN80 Initiative.**

VI.65 Upon enquiry, the Advisory Committee was informed that, as the majority of the grant covered the cost of posts, it would be subject to post-related recosting. The budget for UNHCR under posts and non-post resources had been subject to recosting in prior years. The Committee notes that it was also informed that, in the context of General Assembly's decision not to recost non-post resources, entities were invited to submit separately requests for additional non-post resources due to known significant differences in the price levels between 2025 and 2026 that could not be accommodated within their budget level. **The Advisory Committee considers that, in light of the decision of the General Assembly not to recost non-post resources in resolution**

79/257, any plans regarding the recosting of amounts approved as grants and contributions would have to be proposed by the Secretary-General for approval by the Assembly. The Committee further discusses recosting in chapter I above.

VI.66 The Committee was also informed, upon enquiry, that in line with established practice, the grant was first used to cover the cost of the 218 temporary posts, followed by the payment of rent. The remaining balance was then used to contribute to the cost of security services. Accordingly, the estimates for security services in 2025 and 2026 were dependent on the portion of the grant used to fund the 218 temporary posts and rent. The security costs charged to the non-post resource component of the grant related to separate UNHCR security costs, specifically for its headquarters in Geneva.

VI.67 The Advisory Committee was provided with the table below showing the expenditure for operating expenses under the grant from 2021 to 2024 and estimates for 2025 and 2026. The Committee was also informed that the estimate of \$2.9 million was based on the expenditure recorded in 2024 under the regular budget and represented the full rent charged to UNHCR for the Geneva headquarters premises. The \$3.968 million represented the full cost of security services at the Geneva headquarters. The security services are provided via a memorandum of understanding with the United Nations Office at Geneva for the provision of security and safety services. **Taking into consideration the indicated reductions in UNHCR operations (see para. VI.61 above), the Advisory Committee is of the view that overall requirements for rent and maintenance at the Geneva headquarters premises, as well as related security services, will be affected and, in that regard, recommends that the amount under grants and contributions be reduced by \$686,800, or 10 per cent, of estimated resources to cover rent and maintenance and security services.**

Table VI.7

United Nations regular budget share of the management and administrative costs of the Office of the United Nations High Commissioner for Refugees

(Thousands of United States dollars)

<i>Description</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026^a</i>
Posts	688.1	676.0	730.4	719.8	831.3	831.3
Grants and contributions:	42 444.0	41 535.0	43 934.1	46 420.7	49 635.6	49 635.6
Grant-out staff costs						
Temporary posts (218)	40 053.7	38 571.5	37 961.4	40 533.7	42 767.3	42 767.3
Grant-out general operating expenses						
Rent and maintenance of Geneva headquarters premises	2 390.3	2 638.3	4 436.6	2 846.6	2 900.0	2 900.0
Joint United Nations activity contributions	—	325.2	—	—	—	—
Security services at Geneva headquarters	—	—	1 536.1	3 040.4	3 968.3	3 968.3
Total regular budget expenditure	43 132.1	42 211.0	44 664.5	47 140.5	50 466.9	50 466.9
UNHCR management and administrative expenditure	196 513.5	193 524.0	186 703.8	207 556.4	215 577.0	215 577.0
Share of expenditure covered by the regular budget (percentage)	21.9	21.8	23.9	22.7	23.4	23.4

^a Estimate based approved UNHCR programme budget for 2025 ([A/AC.96/75/5](#)).

VI.68 Upon enquiry, the Advisory Committee was provided with the table below showing the regular budget share of UNHCR management and administrative costs and expenditure, indicating that for 2023, 2024, 2025 (appropriation) and 2026 (proposed), 23 to 24 per cent of management and administrative costs were funded from the programme budget, representing about a quarter of total costs in that category.

Table VI.8

United Nations regular budget share of the management and administration expenditure of the Office of the United Nations High Commissioner for Refugees

(Thousands of United States dollars)

<i>Description</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025 appropriation</i>	<i>2026 estimate</i>
United Nations regular budget expenditure	44 281.6	41 044.7	43 326	42 954	43 328	40 111	43 132	42 211	44 665	47 140.5	50 466.9	50 466.9
UNHCR management and administration expenditure (budget for 2025 and 2026)	139 921.2	147 210.0	151 672	159 173	164 001	170 050	196 514	193 524	186 704	207 556	215 577	215 577
Share of UNHCR management and administration expenditure/budget funded from the United Nations regular budget (percentage)	31.6	27.9	29	27	26	24	22	22	24	23	23	23

Management and administration expenditure of the Office of the United Nations High Commissioner for Refugees

(Thousands of United States dollars)

<i>Description</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025 budget</i>
UNHCR management and administration expenditure (budget for 2025)	139 921	147 210	151 672	159 173	164 001	170 050	196 514	193 524	186 704	207 556	215 577
Expenditure (Original budget for 2025)	3 295 000	3 967 000	4 083 000	4 226 000	4 415 000	4 838 000	4 918 000	5 607 000	5 166 555	4 932 551	10 247 506
Share of UNHCR management and administration expenditure/budget (percentage)	4.2	3.7	3.7	3.8	3.7	3.5	4.0	3.5	3.6	4.2	2.1

VI.69 Upon enquiry, the Advisory Committee was informed that, for 2024, UNHCR had received the full allotment of \$47,175,700 corresponding to the appropriation approved by the General Assembly. Over the past decade, the share of UNHCR management and administration expenditure funded from the United Nations regular budget had steadily declined from 31.6 per cent in 2015 to 23 per cent in 2024. As the voluntary contributions continued to fall significantly short of growing humanitarian needs, the United Nations regular budget contribution to the overall UNHCR budget was even more critical.

VI.70 The Advisory Committee previously trusted that the next budget proposal would include detailed information on the functions, job titles, levels and locations of the 218 posts and their relation to the definition of “administrative expenditure”, as well as a detailed update on their incumbency status, dates of the filling of vacancies, and the selection process ([A/79/7](#), para. VI.80). Information provided to the Committee indicates that UNHCR utilizes a cost classification endorsed by its Executive Committee that comprises three categories: programme costs, programme support costs, and management and administration costs. Management and administration costs are incurred at headquarters and relate to functions that are critical to the leadership and management of the organization, such as executive direction, evaluation and oversight, information technology, human resources, and finance and administration. The 220 posts cover management and administration functions in the core areas of executive direction, information systems and telecommunications, human resources, finance and administration, external relations, as well as oversight and strategic planning. Those functions by nature do not vary significantly year on year and are critical to enabling effective mandate delivery by UNHCR. **The Advisory Committee acknowledges the additional information provided in the context of the proposed budget for 2026 and related supplementary information on the posts funded by grant from the regular budget. The Committee trusts that UNHCR will continue to enhance the level of details provided, including incumbency status, dates of the filling of vacancies, and the selection process, as well as detailed information on planning assumptions related to estimated amounts under grants and contributions to cover UNHCR non-post costs.**

VI.71 Subject to its recommendations and observations in paragraph 9 in chapter I and paragraph VI.67 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post and non-post resources.

Other matters

Human resources-related matters

VI.72 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, the 220 staff encumbering posts funded by the regular budget were nationals of 58 Member States. Of the 220 staff, 18 were from African States, 36 from Asia-Pacific States, 36 from Eastern European States, 6 from Latin American and Caribbean States, 112 from Western European and other States, and 12 were from the United States of America. The Committee was also provided with the table below showing the nationality of the incumbents of the 220 posts.

Table VI.9
Nationality of the incumbents of the 220 posts

<i>Country</i>	<i>Number</i>
Afghanistan	1
Albania	1
Australia	7
Belgium	1
Brazil	3
Burundi	1
Canada	13
China	2
Colombia	1
Croatia	2
Denmark	1
Ecuador	1
Egypt	1
Ethiopia	1
France	30
Germany	6
Ghana	1
Greece	3
Haiti	1
Hungary	22
India	3
Indonesia	1
Iran	2
Iraq	1
Ireland	5
Italy	12
Japan	3
Jordan	1
Kenya	9
Kyrgyzstan	1
Lebanon	2
Mexico	1
Myanmar	2
Netherlands (Kingdom of the)	2
Nigeria	1
North Macedonia	1
Norway	1
Pakistan	1
Philippines	10
Poland	1
Republic of Moldova	1

<i>Country</i>	<i>Number</i>
Romania	2
Russian Federation	2
Senegal	1
Serbia	3
Slovakia	1
Somalia	1
Spain	5
Sudan	1
Sweden	4
Switzerland	7
Syrian Arab Republic	2
Türkiye	2
Uganda	2
Ukraine	1
United Kingdom of Great Britain and Northern Ireland	14
United States of America	12
Total	220^a

^a Includes General Service and related categories.

VI.73 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 220 posts, 132, or 60 per cent, were women and 88, or 40 per cent, were men.

VI.74 The Advisory Committee was also informed, upon enquiry, that 6 of the staff encumbering the 220 posts were expected to retire in the next two years and 23 in the next five years.

VI.75 The Advisory Committee notes the continued imbalance of geographical representation of staff in UNHCR. The Committee reiterates that UNHCR should intensify efforts to achieve a more equitable geographical representation of Member States among its staff (A/79/7, para. VI.84). The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical representation, and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I above.

Section 26

Palestine refugees

Regular budget	
Appropriation for 2024	\$71,543,000
Allotment for 2024	\$71,903,500
Expenditure for 2024	\$71,476,500
Appropriation for 2025	\$84,315,400

Expenditure as at 30 June 2025	\$34,708,400
Proposal for 2026	\$86,518,000
Extrabudgetary resources	
Available for 2024	\$1,075,719,000
Expenditure for 2024	\$699,769,900
Estimate for 2025	\$987,683,600
Expenditure as at 30 June 2025	\$365,840,700
Projected for 2026	\$1,021,508,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VI.76 The regular budget resources proposed by the Secretary-General for section 26 for 2026 amount to \$86,518,000 before recosting, reflecting an increase of \$2,202,600, or 2.6 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 26\)](#), table 26.11). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VI.22.

VI.77 The increase of 2.6 per cent resulted from three factors: (a) an increase of \$2.2 million under technical adjustments, due to the higher provision at continuing vacancy rates for the 24 new posts established in 2025 pursuant to General Assembly resolutions [79/257](#) and [79/258 A](#); (b) other changes reflecting a decrease of \$331,300 under posts and relating to the proposed geographical redeployment of 15 posts from Jerusalem to Amman; and (c) other changes reflecting an increase of \$331,300 in non-post resources, under grants and contributions, due to additional requirements in support of the operational costs of UNRWA related to executive and administrative management functions.

General observations

Situation in the Occupied Palestinian Territory

VI.78 The Secretary-General indicates in his report that UNRWA is the backbone of humanitarian operations in Gaza and remains indispensable for the provision of basic services to Palestine refugees in Gaza. However, the delivery of services has been severely complicated by the conflict in Gaza and its spillover within the region. While UNRWA intends to resume regular operations as soon as conditions allow, the scale and nature of its operations in 2026 remain unknown due to the extensive damage to and destruction of UNRWA installations and civilian infrastructure, as well as the impact of legislation passed by the parliament of Israel in October 2024 (*ibid.*, paras. 26.3 and 26.4).

VI.79 The Advisory Committee was informed, upon enquiry, that UNRWA staff in Gaza continued to deliver vital services despite severe insecurity, the loss of over 300 personnel and damage to nearly all facilities. Operations in red zones and North Gaza Governorate had ceased due to evacuation orders, fuel shortages and access constraints, but services persisted elsewhere, and UNRWA had been scaling up emergency cash assistance and cash-for-work schemes as a contingency. The Committee received information upon enquiry, and notes from the situation reports made available to the public on the UNRWA website (www.unrwa.org) that, as at 23 July 2025: over 330 UNRWA staff members and at least 59,219 Palestinians have

been killed in the Gaza Strip; 143,045 have been reported injured; 311 UNRWA installations have been impacted and/or damaged; and over 762,500 people are estimated to have been forcibly displaced. In the West Bank, including East Jerusalem, as at 18 July 2025, 973 Palestinians have been killed.

VI.80 Upon enquiry, the Advisory Committee was informed that, due to the ongoing conflict in Gaza, most of the assets of UNRWA in the area were damaged, inaccessible or overused without maintenance. A desktop analysis using data from the Agency's enterprise resource planning solution (see para. VI.99 below) and satellite imagery had confirmed widespread damage to all premises. As a precaution, all property, plant and equipment in Gaza acquired before 2024 remained fully impaired for financial reporting, while newer assets were mostly verified as operational. The Committee was also informed that UNRWA planned to inspect and reassess assets once conditions allowed, potentially reversing impairments, and was systematically gathering and verifying information on all incidents affecting its premises, property and personnel in accordance with established procedures. This process may, when the security situation permits, be supplemented by appropriate boards of inquiry and other investigative mechanisms to attribute responsibility for the damages and losses incurred by the Agency.

VI.81 The Advisory Committee reiterates its deep concern (see [A/79/7](#), para. VI.90) over the continued and escalating threats to the life, health, safety and security of UNRWA personnel and their families. The Committee again pays tribute to the commitment and courage of all UNRWA personnel who continue to operate under increasingly dangerous and volatile conditions, and honours the memory of those who have lost their lives or been injured in the service of peace. The Committee recognizes the exceptional efforts of United Nations and affiliated personnel working with UNRWA to deliver essential services amid ongoing hostilities and operational constraints. The Committee remains concerned about the extensive damage sustained by UNRWA installations and assets, including buildings, vehicles, equipment and supplies, and the broader implications this may have on mandate implementation. The Committee trusts that, as conditions permit, the Secretary-General will provide updated and comprehensive information on the number of casualties, damage incurred and associated financial implications, and will include an assessment of these losses in future budget proposals.

Financial situation

VI.82 The Advisory Committee was informed, upon enquiry, that the suspension of funding from two top donors and a reduction in funding from another, as well as shifts in aid priorities, had resulted in a concerning reduction of projected income for UNRWA, also amid financial contractions in humanitarian and development aid globally. Although new and increased contributions from Member States and private sector sources in 2024 had helped to partially offset losses, those gains would not be enough to replace withdrawals from top donors. It was highlighted to the Committee that nearly 38 per cent of income in 2024 was tied to the Gaza response, which was unlikely to recur at similar levels, and that the Agency was pursuing intensive donor engagement. As of June 2025, projected income for 2025 had dropped to \$698 million across all funding portals of UNRWA, including the programme budget estimate of \$394 million, well below the Agency's record \$3.2 billion funding needs for the year. UNRWA had enacted austerity measures in response, and further cuts to staff or services might be necessary if funding gaps persisted.

VI.83 Upon enquiry, the Advisory Committee was informed that area staff costs, comprising about 75 per cent of the UNRWA programme budget, were funded through

voluntary contributions. The Committee recalls that, in line with General Assembly resolution 3331 B (XXIX), adopted in 1974, the salaries of international staff have been financed from the regular budget since 1975 to ease the burden on and unpredictability of voluntary funding. The Committee also recalls that by resolution 77/122, adopted in 2022, the Assembly had provided a gradual increase in the regular budget allocation to UNRWA, with the additional funding intended to support expenses for operational costs related to executive and administrative management functions of the Agency.

VI.84 The Advisory Committee recalls its recommendation (A/79/7, para. VI.103) and again expresses its gratitude to all Member States, and all other public and private sector donors, for their contributions to UNRWA. The Committee likewise notes that the challenges faced by UNRWA in obtaining extrabudgetary resources continue to persist and trusts that an update on the financial situation of UNRWA, and donor pledges and payments, including regarding emergency appeals and the results of intensifying donor engagement, will be provided to the General Assembly at the time of its consideration of the present report, and in the next budget proposal.

UN80 Initiative and strategic assessment of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

VI.85 Upon enquiry, the Advisory Committee was informed that, pursuant to the instructions received from the Office of the Controller on 19 June 2025, UNRWA would be subject to reductions to its regular budget as part of the UN80 Initiative. However, following subsequent considerations of the Agency's financial situation and the unfolding humanitarian crisis in Gaza, it was the intent of the Secretary-General to exclude UNRWA from this guidance on the UN80 Initiative.

VI.86 The Advisory Committee was informed, upon further enquiry, that the UN80 Initiative as it pertained to UNRWA had three aspects: (a) system-wide efficiencies, which UNRWA was addressing through its participation in the High-level Committee on Management; (b) the review of mandate implementation and the launch of a strategic assessment of UNRWA (see para. VI.87 below); and (c) structural reviews, the impact of which on UNRWA operations could not yet be ascertained. The Committee was also informed that, while recognizing the unique features of UNRWA operations, the Agency was fully committed to supporting and contributing to the UN80 Initiative, with regular engagement by UNRWA leadership in UN80 forums and discussions. **The Advisory Committee acknowledges the intention of the Secretary-General to exclude UNRWA from the revised estimates. The Committee also notes the Agency's participation in the UN80 Initiative and trusts that this will contribute, to the extent possible under the current circumstances, to achieving further efficiencies and cost-effectiveness and will ensure the optimal use of available resources in support of Palestine refugees.**

VI.87 With regard to the strategic assessment of UNRWA, the Advisory Committee was informed that it would: (a) assess the impact of UNRWA in terms of its mandate and overall responsibilities and priorities of the United Nations, including with regard to prospective political solutions, in the Occupied Palestinian Territory, Lebanon, the Syrian Arab Republic and Jordan; (b) assess the implementation of the UNRWA mandate under present political, financial, security and other constraints, and the consequences and risks of those constraints; (c) assess UNRWA from the perspective of the UN80 Initiative; (d) identify options for action, by Member States and/or the United Nations, considering overall United Nations mandates provided by the General Assembly and the Security Council; and (e) identify risks if no action was taken. The Committee notes that the report on the strategic assessment has now been made

available¹ and contains, inter alia, an overview of the Agency's funding model, as well as the related funding challenges, in paragraphs 73–83 (see also paras. VI.82–VI.84 above), and presents, in paragraphs 88–107, four scenarios for the consideration of Member States on the way forward for UNRWA.

VI.88 The Advisory Committee is of the view that, in light of current operational and financial challenges, deliberations on the strategic assessment of UNRWA provide an appropriate framework to review how the regular budget can best support the operational needs of UNRWA on the ground, with increased flexibility in the use of resources, and be allocated with the utmost effectiveness in supporting the critical needs of Palestine refugees (see para. VI.92 below).

Table VI.10
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	247	1 USG, 2 ASG, 9 D-2, 17 D-1, 46 P-5, 104 P-4, 52 P-3, 4 P-2/1 and 12 GS (OL)
Proposed for 2026	247	1 USG, 2 ASG, 9 D-2, 17 D-1, 46 P-5, 104 P-4, 52 P-3, 4 P-2/1 and 12 GS (OL)

Comments and recommendations on posts

VI.89 The Secretary-General proposes a total of 247 regular budget-funded posts for 2026, comprising 235 posts in the Professional and higher categories and 12 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2025. As indicated in the report of the Secretary-General, other changes reflecting the proposed geographical redeployment of 15 posts (1 P-5, 3 P-4, 8 P-3, 1 P-2 and 2 General Service (Other level)) from Jerusalem to Amman would result in a decrease of \$331,300 under posts. In addition, technical adjustments in the amount \$2.2 million would reflect the delayed impact of the establishment of 24 new posts in 2025 pursuant to General Assembly resolutions [79/257](#) and [79/258 A](#) ([A/80/6 \(Sect. 26\)](#)), paras. 26.98 and 26.99 (a), table 26.12 and annex II).

VI.90 Upon enquiry, the Advisory Committee was informed that the proposed geographical redeployment of the 15 posts, whose functions cover external relations, legal affairs and protection, would be permanent and came as a result of visa denials and Israeli legislation banning UNRWA activities (see also *ibid.*, para. 26.4). It was further indicated that UNRWA international staff based in Gaza and the West Bank had been working remotely under alternative working arrangements since early 2025, pending relocation to new duty stations. While fully engaged in management and oversight, the benefits of these staff were reduced after 120 days, leading to average monthly savings of about \$63,700 due to changes in hardship and non-family duty station allowances.

VI.91 The Advisory Committee was also informed, upon further enquiry, that since the forced departure of international staff on 27 March 2025, the UNRWA Gaza Field Office had fully transitioned to remote management, with 12,000 area staff maintaining operations. It was indicated to the Committee that a comprehensive remote assurance framework ensured continuity, including: senior area staff representing UNRWA in humanitarian coordination; daily and weekly coordination meetings; adjusted delegations of authority; and integrated monitoring for protection, neutrality and supply chains. Real-time reporting systems, data dashboards and

¹ See <https://www.un.org/pga/wp-content/uploads/sites/109/2025/07/Report-to-the-Secretary-General-UNRWA-Strategic-Assessment-20-June-2025-002.pdf>.

incident tracking supported oversight, while donor engagement continued with input from the field to maintain transparency and accountability under constrained access conditions.

VI.92 The Advisory Committee notes the use of alternative working arrangements and remote management as a necessary response to the prevailing legal and operational challenges facing the Agency. The Committee also notes changes in the roles performed by senior area staff. The Committee trusts that, in the context of discussions on the strategic assessment, due consideration will be given to the key role that senior local area staff are performing in Gaza and the West Bank in the current exceptional operational environment.

Vacant posts and vacancy rates

Table VI.11
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June 2025	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	205	18.5	13.4	13.5	235	235	191	11.1	19.4	18.7	235	11.1
General Service and related	12	29.5	15.7	8.3	12	12	11	22.1	8.3	8.3	12	22.1

VI.93 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 45 regular budget-funded posts (1 D-1, 10 P-5, 25 P-4, 8 P-3 and 1 General Service (Other level)) were vacant. In addition, three posts (1 D-1 and 2 P-4) had been vacant for two years or more as at the same date. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for UNRWA would amount to \$51.5 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$47.2 million, representing a difference of \$4.2 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VI.94 The Advisory Committee was also informed, upon enquiry, that the high vacancy rate for international regular budget-funded staff reflected challenges faced by UNRWA to attract and retain qualified expertise and that the Agency had put in place a phased recruitment plan for its new 2025 regular budget posts, which had been adjusted due to the impact of the Organization's liquidity situation.

VI.95 The Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VI.96 The proposed non-post resources for 2026 amount to \$34,794,100, reflecting an increase of \$331,300, or 1.0 per cent, compared with the level approved for 2025 (A/80/6 (Sect. 26), table 26.16). As indicated in paragraph 26.99 (b) of the report of the Secretary-General, the increase reflects additional requirements in support of the Agency's operational costs related to the executive direction and management component and will be used to strengthen the monitoring, oversight and accountability mechanisms at UNRWA. Upon enquiry, the Advisory Committee received a breakdown of the non-post resources for 2025 and 2026, as summarized in table VI.12.

Table VI.12
Non-post resources for 2025 and 2026

(Thousands of United States dollars)

Object of expenditure	2025		2026	
	Approved amount for operational costs related to executive and administrative management functions of the Agency	Approved amount under other staff costs	Total approved non-post resources for 2025	Estimated non-post resources
Other staff costs	—	44.8	44.8	44.8
Grants and contributions	34 418.0	—	34 418.0	34 749.3
Supplies	4 726.8	—	4 726.8	3 126.8
Utilities	2 144.4	—	2 144.4	2 144.4
Maintenance of premises	3 403.3	—	3 403.3	3 403.3
Rental of premises	836.8	—	836.8	836.8
Equipment and construction	3 879.7	—	3 879.7	5 479.7
Training	394.3	—	394.3	394.3
Travel	1 598.9	—	1 598.9	1 598.9
Administrative support services	2 871.1	—	2 871.1	2 871.1
Consultants	3 632.5	—	3 632.5	3 963.8
Miscellaneous services	10 930.2	—	10 930.2	10 930.2
Total	34 418.0	44.8	34 462.8	34 794.1

West Bank Field Office compound

VI.97 Upon enquiry, the Advisory Committee was informed that the UNRWA West Bank Field Office compound in Shaykh Jarrah, East Jerusalem, spanning over 34,000 m² with 16 buildings, had been in continuous use by UNRWA since the 1950s under a lease agreement with the Government of Jordan. Until December 2024, it had housed both the West Bank Field Office and UNRWA headquarters functions, along with office and warehousing space for several other United Nations entities, including the Department of Safety and Security, UN-Habitat, OHCHR, WHO and WFP. With the forced departure of international staff following the revocation of permits for UNRWA staff and the implementation of anti-UNRWA legislation in January 2025, all UNRWA operations had ceased at the site. The compound had since been vacated, warehousing emptied and operations suspended due to repeated attacks, including vandalism and arson. The Committee was informed that a private security company currently maintained a daily presence, and external contractors ensured safety and maintenance. While the site retained its United Nations status and legal protections, discussions had been ongoing within the United Nations country team regarding its possible use by other United Nations agencies.

VI.98 The Advisory Committee notes that the UNRWA West Bank Field Office compound in East Jerusalem is not currently occupied, and trusts that the Agency will continue its engagement with relevant stakeholders, including other United Nations entities, to explore options for its use with a view to ensuring cost-effectiveness and continuity of operations. In this regard, the Committee also trusts that the Secretary-General will make every effort to facilitate the resumed access of UNRWA to the premises and to address the related accessibility challenges facing the Agency in delivery on its mandate (see para. VI.103 below).

Enterprise resource planning solution

VI.99 The Advisory Committee recalls that a selection process was under way in the context of the proposed programme budget for 2025 for the replacement of the UNRWA enterprise resource planning solution (REACH) and that adoption of Umoja was not deemed adequate for the business needs of the Agency ([A/79/7](#), para. VI.104). Upon enquiry, the Committee was informed that, at the end of 2024, UNRWA had launched a project to upgrade REACH to the SAP Cloud version (RISE with SAP), a strategic decision made following a comprehensive assessment of technical feasibility, cost-effectiveness and operational continuity. The Committee was informed that the SAP Cloud platform offered open integration capabilities, enabling interoperability with other systems, including those used by United Nations agencies, which was not possible with the previous version. The migration had been successfully completed in April 2025, extending the technical support and operational viability of REACH until the end of 2030, and effectively mitigating the previously anticipated need for a full system replacement in 2027. **The Advisory Committee, noting the implementation of upgrades to the Agency's existing enterprise resource planning solution, reiterates its view ([A/79/7](#), para. VI.104) that the solution should permit interoperability with the Secretariat's Umoja system for all regular budget resources and trusts that updated information in this regard will be provided to the General Assembly at the time of its consideration of the present report, and in the context of the next budget proposal.**

Information and communications technology equipment

VI.100 From the information provided to it, the Advisory Committee notes that UNRWA has 5,789 active laptops with an average age of four years and an indicated useful life of four years. The Agency plans to replace 481 laptops in 2026. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years, and trusts that UNRWA will explore a similar approach to extending the useful life of assets to ensure the most judicious use of the related resources.**

VI.101 **The Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Report of the Independent Review Group on the United Nations Relief and Works Agency for Palestine Refugees in the Near East

VI.102 The Secretary-General provides an update on the implementation of the recommendations made by the Independent Review Group on UNRWA, indicating that the Agency remained fully committed to implementing the entirety of the 50 recommendations made by the Group in its report (the "Colonna Report") and that more than 40 recommendations were projected to be implemented by the end of 2026 ([A/80/6 \(Sect. 26\)](#), para. 26.5). It was confirmed to the Advisory Committee that about 30 of the report's recommendations were expected to be completed by the end of 2025 and 40 by the end of 2026, supported by \$10 million in donor funding and guided by the Colonna Report action plan. **The Advisory Committee trusts that more information on the implementation of the recommendations of the Colonna Report and its impact in securing additional funding for the Agency in support of Palestine refugees will be provided to the General Assembly in future reports.**

Aid distribution and delivery

VI.103 The Advisory Committee was informed, upon enquiry, that while UNRWA remained the primary humanitarian provider in Gaza, it faced significant operational,

financial and reputational challenges in the context of its aid distribution activities. The Agency remained formally barred from importing humanitarian supplies into Gaza, resulting in over 61,000 metric tons of food aid, pre-positioned in Ashdod, Israel, and in Egypt and Jordan, being unable to enter. This exclusion, which coincides with the establishment of the Israeli-backed Gaza Humanitarian Foundation in May 2025 and its distribution of aid through four military-controlled hubs – compared with around 400 distribution points managed by the United Nations and humanitarian partners – is projected by UNRWA to lead to losses of \$4.5 million in perishable stock over six months, alongside high warehousing, demurrage and transport costs. The Committee was also informed that the activities of the Foundation, and the related concerns over effectiveness, access, neutrality and safety, created a reputational risk for UNRWA, which had been the main humanitarian supplier in the area for over 70 years and was still universally perceived by the population of Gaza as being the primary humanitarian organization serving the needs of Palestine refugees, necessitating active media engagement to clarify its non-involvement.

Human resources-related matters

VI.104 The Advisory Committee was informed, upon enquiry, that UNRWA was not subject to the system of desirable ranges and that desirable range performance was not part of the Commissioner-General's compact with the Secretary-General. Upon further enquiry, the Committee was informed that, as at 30 June 2025, the 205 staff encumbering posts in the Professional and higher categories under the regular budget were nationals of 60 Member States: 32 were nationals of African States, 35 were nationals of Asia-Pacific States, 13 were nationals of Eastern European States, 4 were nationals of Latin American and Caribbean States, 102 were nationals of Western European and other States and 19 were nationals of the United States of America.

VI.105 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 205 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, 90 were women and 115 were men. The Committee was also informed, upon enquiry, that 7 staff members of UNRWA were expected to retire in the next two years, and 17 in the next five years.

VI.106 **The Advisory Committee notes the continued imbalance of geographical representation of staff in UNRWA (A/79/7, para. VI.105). The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards the equitable geographical representation of Member States, as well as improve gender balance, where gaps exist, and promote rejuvenation.** The Committee further discusses matters related to human resources in chapter I above.

Section 27

Humanitarian assistance

Regular budget	
Appropriation for 2024 ^a	\$28,741,000
Allotment for 2024	\$28,006,900
Expenditure for 2024 ^b	\$21,721,500
Appropriation for 2025 ^c	\$20,278,500
Expenditure as at 30 June 2025 ^d	\$9,273,300
Proposal for 2026 ^e	\$20,248,800

Extrabudgetary resources

Available for 2024	\$426,403,200
Expenditure for 2024	\$417,731,300
Expenditure as at 30 June 2025	\$228,811,300
Estimate for 2025	\$430,795,500
Projected for 2026 ^f	\$431,901,700

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a Including \$1,605,200 for the United Nations Office for Disaster Risk Reduction.

^b Including \$1,672,700 for the United Nations Office for Disaster Risk Reduction.

^c Including \$1,642,900 for the United Nations Office for Disaster Risk Reduction.

^d Including \$777,000 for the United Nations Office for Disaster Risk Reduction.

^e Including \$1,642,900 for the United Nations Office for Disaster Risk Reduction.

^f Excludes the estimated allocations (estimated at \$1.0 billion in 2026) to fund country-based pooled funds, the Central Emergency Response Fund and the special designated contributions, which are used by United Nations and non-United Nations entities to support humanitarian action and response efforts in humanitarian emergencies and relief efforts ([A/80/6 \(Sect. 27\)](#), table 27.I.16 (2), footnote).

VI.107 The regular budget resources requested for section 27 for 2026 amount to \$20,248,800 before recosting, reflecting a decrease of \$29,700, or 0.15 per cent, compared with the appropriation for 2025. The proposal comprises \$18,605,900 for the requirements of OCHA and \$1,642,900 for the requirements of the United Nations Office for Disaster Risk Reduction ([A/80/6 \(Sect. 27\)](#), tables 27.I.13 and 27.II.3). The \$29,700 decrease, which pertains entirely to OCHA, is due to lower ICT rates (*ibid.*, para. 27.I.70). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VI.23.

General observations*Humanitarian reset and UN80 Initiative*

VI.108 Upon enquiry, the Advisory Committee was informed that in response to unprecedented global cuts in humanitarian funding, OCHA was presently undertaking: (a) cost containment measures across its extrabudgetary and regular budget funding sources; (b) a significant reprioritization of its extrabudgetary budget, also referred to as the “humanitarian reset”; and (c) reductions to its regular budget in the context of the UN80 Initiative. Further detail on these measures is provided as follows:

(a) OCHA has introduced a series of measures to contain costs while it reviews its programmatic priorities. These include a recruitment freeze, with limited exceptions, calls for voluntary separations, the non-renewal of temporary contracts and the requirement of exceptional approval for the use of consultants and affiliate personnel. Additionally, all non-essential spending has been paused, with expenditures over \$1,500 necessitating special approval. Travel and procurement are restricted to critical and emergency needs, with virtual meetings as the default and non-essential purchases suspended;

(b) In anticipation of reduced extrabudgetary resources in 2025 and 2026, OCHA is undertaking a strategic reprioritization exercise. This exercise, which encompasses both Headquarters and field operations, will determine the future structure of the OCHA workforce. It is expected to result in significant staff

reductions, including at the P-5 level and above, as well as relocations (see para. VI.110 below) and other changes intended to streamline operations, reduce costs and shift more resources and decision-making to the field. Several proposals regarding the magnitude of reductions have been considered, including, at an early stage, a potential 20 per cent reduction in 2025 and an additional 10 per cent in 2026. However, the exact percentages are not yet available as the process remains ongoing and was expected to conclude by the end of July 2025;

(c) Additionally, the OCHA regular budget, which was already subject to cost containment measures, specifically the recruitment pause and restricted spending, is expected to decrease in line with the targets set in the context of the UN80 Initiative.

VI.109 The Advisory Committee notes the broad scope of the ongoing reviews of OCHA in the context of the humanitarian reset and the UN80 Initiative, covering both its extrabudgetary and regular funding. The Committee trusts that synergies across these processes will be pursued with a view to enhancing coherence and operational efficiency, while safeguarding the Office's ability to meet its core mandate in an evolving humanitarian landscape. In this respect, the Committee considers that the review efforts should support the optimization of the overall OCHA staffing and organizational structures across funding sources, including through assessing the alignment of staffing levels, functional roles and field presence with the Office's coordination mandate. The Committee trusts that information on the outcome of these efforts will be reflected in the next budget submissions.

Locations of the Office for the Coordination of Humanitarian Affairs

VI.110 Upon enquiry, the Advisory Committee was informed that, across all funding sources, OCHA had 405 staff at Headquarters, 43 in global hubs and 1,884 in the field. Field-based personnel therefore represented 81 per cent of the total workforce. Over the years, OCHA had decentralized Headquarters positions and functions to the field. Currently, the Office was in the process of scaling back its presence and operations in Cameroon, Colombia, Eritrea, Iraq, Libya, Nigeria, Pakistan and Zimbabwe. In light of funding shortfalls, the Office's ongoing strategic review was considering the possibility of further decentralization as well as an overall restructuring and realignment of its locations based on programmatic priorities. **The Advisory Committee trusts that information on the impact on the regular budget of the decentralization and overall restructuring and realignment of OCHA locations, presently under consideration, will be provided in the context of the UN80 Initiative.**

System-wide efficiencies

VI.111 Upon enquiry, the Advisory Committee was informed that the humanitarian cluster within the UN80 Initiative aimed to identify efficiencies and cost savings through the expanded use of common services across the various United Nations humanitarian entities. These included shared services such as the provision of office space, fleets and other tangible and non-tangible assets. OCHA would ensure that those arrangements preserved the agility and responsiveness of its global, decentralized operational service support model. Calculations and analysis for the potential cost savings were ongoing. Among the measures that OCHA planned to continue was its service level agreement with UNHCR on asset disposals through the auction method, which had enabled a clear and agile disposal process, improved efficiency in equipment sales, and ensured that proceeds from auctions were returned to the Organization. In parallel, OCHA, as part of the United Nations Secretariat, also

engaged in international competitive bidding through the United Nations Global Marketplace, where the pool of registered suppliers was regularly expanded, including through the business seminars conducted by the Department of Operational Support aimed at increasing the participation of vendors from developing countries and countries with economies in transition. **The Advisory Committee trusts that OCHA will actively contribute to the realization of broader system-wide efficiency measures under the UN80 Initiative, and that updated information, including on realized savings and a cost-benefit analysis of new and expanded arrangements, will be provided in the next budget submissions.** The Committee further discusses system-wide initiatives in section 1 above.

Table VI.13
Staffing resources

	Number	Details
Regular budget		
Approved for 2025 ^a	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Proposed for 2026 ^a	72	1 USG, 1 ASG, 3 D-2, 4 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Extrabudgetary		
Estimated for 2025 ^b	2 351	1 ASG, 1 D-2, 40 D-1, 112 P-5, 303 P-4, 353 P-3, 27 P-2, 696 NPO, 10 GS (PL), 135 GS (OL) and 673 LL
Projected for 2026	2 351	1 ASG, 1 D-2, 40 D-1, 112 P-5, 303 P-4, 353 P-3, 27 P-2, 696 NPO, 10 GS (PL), 135 GS (OL) and 673 LL

^a Includes 71 regular budget posts for OCHA and 1 post for the United Nations Office for Disaster Risk Reduction.

^b Includes 2,226 extrabudgetary positions for OCHA and 125 positions for the United Nations Office for Disaster Risk Reduction.

Comments and recommendations on posts

VI.112 The Secretary-General proposes a total of 72 regular budget-funded posts for section 27, comprising 71 posts for OCHA and 1 post for the United Nations Office for Disaster Risk Reduction, reflecting no change compared with the posts approved for 2025.

Vacant posts and vacancy rates

Table VI.14
Number of posts and vacancy rates, 2024–2026, for the Office for the Coordination of Humanitarian Affairs

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	54	10.0	14.9	16.7	54	54	42	9.6	19.8	22.2	54	9.6
General Service and related	17	5.2	22.7	23.5	17	17	14	11.9	18.6	17.6	17	11.9

VI.113 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 15 regular budget-funded posts (4 P-5, 2 P-4, 4 P-3, 2 P-2 and 3 General Service (Other level)) were vacant. Recruitment for those posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-

General, the 2026 estimates under posts for OCHA would amount to \$14.9 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$13.0 million, representing a difference of \$1.9 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VI.114 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VI.115 The proposed non-post resources for OCHA amount to \$3,720,600, reflecting a decrease of \$29,700, or 0.8 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 27), table 27.I.18). Non-post resources for the United Nations Office for Disaster Risk Reduction remain at \$1,334,700, with no change compared with the 2025 appropriation (ibid., table 27.II.8). As indicated in the report of the Secretary-General, expenditures for 2024 include amounts spent for the United Nations Monitoring Mechanism for the Syrian Arab Republic (\$0.8 million), the Black Sea Initiative support office (\$1.1 million) and the Office of the Senior Humanitarian and Reconstruction Coordinator for Gaza (\$3.4 million) (ibid., table 27.I.16 (1), footnote). Upon enquiry, the Advisory Committee was informed that the approved commitment authority for the Office of the Senior Humanitarian and Reconstruction Coordinator for Gaza amounted to \$5,251,500 for 2024 and \$1,579,900 for 2025. Allotments for non-post resources in OCHA, representing 106.7 per cent of the approved non-post resources for 2024, reflect the authorization for unforeseen and extraordinary expenses for the Office of the Senior Humanitarian and Reconstruction Coordinator for Gaza.

General temporary assistance positions

VI.116 Requirements for 2026 for OCHA amount to \$1,759,500, at maintenance level, and include a provision of \$1,456,800 for the continuation of 10 general temporary assistance positions (2 P-4, 1 P-3, 2 P-2, 1 National Professional Officer, 1 General Service (Principal level) and 3 Local level) and 3 United Nations Volunteers. Information provided to the Advisory Committee indicates that these positions, which were established on 1 January 2025, are required for the monitoring of all humanitarian relief consignments of the United Nations humanitarian entities and their implementing partners to the north-west of the Syrian Arab Republic, in line with General Assembly resolution 78/222 (see also A/79/7, paras. VI.120 and VI.121). One position (Local level) is vacant. The Committee further discusses general temporary assistance positions in chapter I above.

Other non-post resources

VI.117 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also General Assembly resolution 79/257, para. 9, and table VI.23). **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: requirements amount to \$461,300, at the same level as the 2025 appropriation. An amount of \$99,300, or 21.5 per cent of the requirements,

would support travel for participation in conferences and workshops. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$46,100) to the proposed requirements under travel of staff;**

(b) Supplies and materials: requirements amount to \$55,800, at the same level as the 2025 appropriation. Information provided to the Committee shows that expenditures under this budget class amounted to \$19,400 for 2024, \$21,000 for 2023 and \$57,000 for 2022 (of which \$37,400 related to the United Nations Monitoring Mechanism for the Syrian Arab Republic). **Taking into account the level of expenditures, the Advisory Committee recommends a reduction of 20 per cent (\$11,200) to the proposed requirements under supplies and materials;**

(c) Furniture and equipment: requirements amount to \$16,200, at the same level as the 2025 appropriation, and would provide, inter alia, for the acquisition of office automation equipment and the replacement of 35 laptops that will have exceeded their useful life following the expiration of their three-year warranty, in line with the phased laptop holding and acquisition plan. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years and is of the view that the proposed acquisitions and replacements allow for a more staggered approach, and recommends a reduction of 20 per cent (\$3,200) to the proposed requirements under furniture and equipment;**

(d) Grants and contributions: requirements amount to \$861,100, at the same level as the 2025 appropriation, and would provide for emergency cash grants, pursuant to General Assembly resolution [38/202](#). These emergency grants are intended to cover the most pressing needs of affected populations that cannot be met through national resources, pending the support of the international donor community. As at 30 June 2025, expenditure was \$811,400 against an appropriation of \$861,100. Information provided to the Committee indicates that annual expenditures, which amounted to \$1.6 million in 2022, \$2.7 million in 2023 and \$562,800 in 2024, vary depending on the needs of affected populations. The Committee was also informed that cost containment measures under the regular budget continued to have an impact on the timely and sustained availability of emergency cash grants. **The Advisory Committee notes the impact of the liquidity situation on the emergency cash grants. In this regard, the Committee trusts that OCHA will continue to proactively inform Member States, through the resident coordinator offices, on the availability of such grants to support immediate relief efforts, and to provide detailed performance information on fund allocation and use in the context of future budget submissions.**

VI.118 Subject to its recommendations in paragraph VI.117 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Extrabudgetary resources

VI.119 For 2026, extrabudgetary resources (including in-kind contributions) for OCHA amount to \$365,460,300 and would provide for 2,226 posts (36 D-1, 100 P-5, 274 P-4, 319 P-3, 25 P-2, 687 National Professional Officer, 8 General Service (Principal level), 104 General Service (Other level) and 673 Local level) and related non-post resources, primarily to support the coordination and delivery of humanitarian

assistance (A/80/6 (Sect. 27), para. 27.I.71). The Advisory Committee was informed, however, that OCHA anticipated a reduction in its projected extrabudgetary resources. Upon enquiry, the Committee was informed that unprecedented funding cuts by humanitarian donors in 2025 had resulted in a seismic contraction of humanitarian action. In that context, on 16 June 2025, OCHA had launched the hyper-prioritized report of the Global Humanitarian Overview, which highlighted the most urgent needs and would serve as the blueprint for collective humanitarian efforts for the remainder of 2025. With reduced funding levels, OCHA and its partners may be able to provide less support and to fewer places than would otherwise be the case. To maximize the effectiveness of available resources, OCHA will continue to prioritize anticipatory actions to predictable disasters, capacity-building and close partnerships with Member States and regional and subregional organizations. **The Advisory Committee notes the efforts of OCHA to maximize its activities in the context of the evolving humanitarian landscape, and trusts that it will continue to prioritize anticipatory actions and capacity-building, while strengthening partnerships and cooperation with Member States and regional and subregional organizations, as well as United Nations and non-United Nations entities.**

VI.120 For the United Nations Office for Disaster Risk Reduction, extrabudgetary resources are estimated at \$66,441,400. The resources would be used mainly to provide for 125 posts (1 Assistant Secretary-General, 1 D-2, 4 D-1, 12 P-5, 29 P-4, 34 P-3, 2 P-2, 9 National Professional Officer, 2 General Service (Principal level) and 31 General Service (Other level)), mainly to carry out the functions of supporting Governments and stakeholders in identifying, reporting on and reducing existing and emerging disaster risks. In addition, non-post resources would support the implementation, follow-up and review of the Sendai Framework for Disaster Risk Reduction 2015–2030 at the global, regional, national and local levels (*ibid.*, para. 27.II.26). Upon enquiry, the Advisory Committee was provided with information on extrabudgetary expenditures and estimates for section 27 for the period 2021–2026, as well as extrabudgetary posts for the period 2023–2026, as reflected in the tables below.

Table VI.15
Section 27, extrabudgetary estimates and expenditure, 2021–2026

(Millions of United States dollars)

	2021		2022		2023		2024		2025			2026
	Estimates	Expenditure	Estimates	Expenditure	Estimates	Expenditure	Estimates	Expenditure	Estimates	Expenditure as at 30 June	2025 budget utilization (percentage)	Estimates
OCHA	298.5	292.8	337.7	324.2	352.1	343.4	360.9	358.0	365.5	211.3	57.8	365.5
United Nations Office for Disaster Risk Reduction	47.7	39.8	59.3	50.3	62.4	50.2	65.5	59.8	65.3	27.5	42.1	66.4
Total	346.2	332.6	397.0	374.5	414.5	393.6	426.4	417.8	430.8	238.8	55.4	431.9

Table VI.16
Section 27, extrabudgetary posts, 2023–2026

	2023		2024		2025		2026
	Estimates	Actual	Estimates	Actual	Estimates	Actual as at 30 June	Estimates
OCHA	2 217	1 981	2 224	2 100	2 226	2 098	2 226
United Nations Office for Disaster Risk Reduction	129	126	126	125	125	125	125
Total	2 346	2 107	2 350	2 225	2 351	2 223	2 351

VI.121 As indicated in the footnote to table 27.I.16 (2) of the report of the Secretary-General, the extrabudgetary resources presented in the budget proposal for OCHA exclude resources for country-based pooled funds, the Central Emergency Response Fund and special designated contributions that are used by United Nations and non-United Nations entities to support humanitarian action and response efforts in humanitarian emergencies and relief efforts (see also [A/79/7](#), para. VI.125). These funds are not part of the Office's programme budget but rather pass-through donor-earmarked funding for specific purposes. The combined 2024 expenditure amounted to \$1.5 billion and the estimates for 2025 and 2026 amount to \$1.2 billion and \$1.0 billion, respectively. The Advisory Committee received a breakdown by country of the Central Emergency Response Fund and country-based pooled fund expenditures for 2024 and as at 30 June 2025 (see table VI.24). **The Advisory Committee trusts that information on Central Emergency Response Fund and country-based pooled fund expenditures will continue to be provided in future budget submissions, including on direct support costs and related personnel expenses (see also [A/79/7](#), para. VI.130).**

VI.122 With regard to extrabudgetary resources for section 27, the Advisory Committee was informed, upon enquiry, that programme support costs and voluntary contributions totalling \$283.12 million for subprogramme 2 funded the Office's mandated programme activities. According to information provided to the Committee upon enquiry, these activities are distinct from pass-through projects financed by pooled funds, the Central Emergency Response Fund or special designated contributions. Resources for mandated activities are determined through an annual planning and budgeting process, guided by the Office's workplans, needs assessments and cost planning. In contrast, Central Emergency Response Fund resources are allocated for emergency humanitarian grants in accordance with General Assembly resolution [60/124](#) and Secretary-General's bulletin [ST/SGB/2020/5](#), and are based on estimated voluntary contributions. Similarly, country-based pooled fund resources are determined by the level of voluntary donor contributions to each fund. The pooled funds (Central Emergency Response Fund and country-based pooled funds) carry overhead costs of a 3 per cent programme support cost charge, which is applied to support the administration and oversight of the funds. **The Advisory Committee notes that estimated extrabudgetary resources for OCHA amount to \$365.46 million for 2026. This includes, in part, programme support cost and voluntary contributions for subprogramme 2 totalling \$283.12 million. The Committee trusts that future budget submissions will provide further clarity on the planning and allocation of programme support cost income in support of mandated activities under subprogramme 2. The Committee further trusts that support costs related to the management of pooled funds will be disaggregated between indirect costs recovered through programme support charges and direct operational costs, with a view to enhancing transparency in the use of overhead resources.**

VI.123 According to information provided to the Advisory Committee upon enquiry, while the Central Emergency Response Fund and the country-based pooled funds do not maintain reserves within the funds themselves for administrative or support costs, such reserves are held under the programme support cost accounts. OCHA maintains an operating reserve equivalent to 20 per cent of its estimated annual programme support cost revenue. Additionally, as of April 2025, OCHA is required to establish a contingent reserve equivalent to 12 months of estimated programme support cost expenditures to mitigate financial risks stemming from unexpected events, such as a large-scale, abrupt cessation of operations, which may result in significant funding gaps and require the orderly closure of activities and settlement of all liabilities. The projected reserve for essential staff liabilities, estimated at between \$4 million and \$6 million, is financed through the OCHA operational cash reserve, which is derived from accumulated interest income on voluntary contributions. These funds are safeguarded throughout the fiscal year and are strictly allocated to obligations related to essential staff liabilities. The operational cash reserve is replenished promptly upon receipt of earmarked or unearmarked contributions, to ensure its continued ability to support operational requirements, including essential staff liabilities coverage. **The Advisory Committee notes that, despite the highlighted differences between resources for mandated programme activities and resources for pass-through projects financed by pooled funds, the funding of liabilities related to Central Emergency Response Fund and country-based pooled fund operations is expected to be covered from programme support cost reserves. The Committee trusts that further information on the recent decision to increase reserves under programme support cost accounts will be provided to the General Assembly at the time of consideration of the present report and in the next budget submission.**

VI.124 The extrabudgetary resources of OCHA are audited by OIOS and the Board of Auditors and are reflected in the financial statements for volume I and the related supplementary information on trust funds ([A/79/7](#), para. VI.129 (a)). Upon enquiry, the Advisory Committee was informed that, since 2008, a total of 53 recommendations related to the management of extrabudgetary funds had been issued by the Board of Auditors and OIOS. Of those, 51 had been implemented fully, and the remaining 2, issued during the Board's audit of the financial year ended 31 December 2023, were currently under implementation. Recommendations were focused on specific operational improvements, including strengthening internal controls and monitoring the performance of implementing partners. According to the Secretariat, OCHA has satisfactorily concluded all oversight reviews related to the management of the Central Emergency Response Fund and country-based pooled funds, has not received any oversight findings suggesting a need for increased intergovernmental oversight of its extrabudgetary funds, and is of the view that the current governance structure is sufficient. The Committee was further informed that OCHA was fully aware of the complexities involved in managing extrabudgetary funds and had consistently implemented corrective measures to enhance accountability and oversight, in line with its long-standing commitment to strong financial governance.

VI.125 The Advisory Committee previously received additional information regarding oversight and reporting mechanisms related to the extrabudgetary resources of OCHA, including the following: (a) donors, including the OCHA donor support group, comprising the top 30 donors, do not have budget review or approval authority; however, extrabudgetary resources are subject to external verification of expenditures by donors, and their implementation may be subject to evaluation by donors; (b) extrabudgetary resources are included in reports to the General Assembly and the Economic and Social Council, briefings to Member States and online publications; and (c) the management of the Central Emergency Response Fund and country-based pooled funds are subject to internal oversight mechanisms (see [A/79/7](#), paras. VI.128

and VI.129). Furthermore, the Committee was informed that, on the basis of its founding General Assembly resolutions and relevant Secretary-General's bulletins, OCHA was considered a department of the Secretariat of the United Nations. The Office's founding resolutions did not specify the requirement that an external body review and approve its extrabudgetary resources. As such, and as is the case for other Secretariat entities, the Office's extrabudgetary resources were presented to the Assembly for information purposes, and not for approval. For those entities the extrabudgetary resources and budget of which were subject to review and oversight by an external body, that requirement was mandated by relevant resolutions and/or statutes (*ibid.*, para. VI.127).

VI.126 The Advisory Committee notes that the extrabudgetary resources of OCHA are subject to reporting to Member States and donors and to review by the Board of Auditors and OIOS. The Committee trusts that, in the context of the UN80 Initiative and the humanitarian reset, efforts will be undertaken to foster a more systematic and holistic oversight of the management and administrative costs of the Department's extrabudgetary operations (see also paras. VI.121 and VI.122 above).

Concurrence for extrabudgetary positions at the D-1 level and above

VI.127 The Advisory Committee recalls that the Board of Auditors found a number of high-level positions within OCHA that had been established for more than one year, and for which the approval of the Committee had not been sought. The positions in question were Humanitarian Coordinators at the D-1 level and above, under Inter-Agency Standing Committee purview ([A/77/5 \(Vol. I\)](#), chap. II, para. 280). The Board recommended that the Administration ensure that all positions at the D-1 level and above to be established for a duration of more than one year were sufficiently reviewed and approved by the governing bodies (*ibid.*, para. 283). The Committee has repeatedly expressed its serious concern that its concurrence in accordance with section II, paragraph 2, of General Assembly resolution [35/217](#) was not sought prior to the establishment of a number of high-level positions funded through extrabudgetary sources, and trusted that the related records would be presented to the Committee for its consideration as soon as possible ([A/79/7](#), para. VI.131). Upon enquiry, the Committee was informed that the related records remained unavailable due to the limited capacity to conduct extensive research amid liquidity challenges. The Committee was further informed that, according to the Secretariat, Regional Humanitarian Coordinators and Deputy Humanitarian Coordinators are not Secretariat positions, rather, they are offered a UNDP contract and have no delegation of authority over Secretariat resources. They are linked to the Inter-Agency Standing Committee mechanism, which falls under the Emergency Relief Coordinator function, but not in his or her capacity as the Under-Secretary-General for Humanitarian Affairs. Over the past five years, there have been 11 such positions at the D-1 level and above, all of which have been discontinued, with the exception of one Assistant Secretary-General, which is expected to be discontinued in August 2025. No new such positions have been established since August 2024. **The Advisory Committee recalls that the General Assembly requested the Secretary-General to take all the measures necessary to ensure that all extrabudgetary positions at the D-1 level and above will be submitted to the Committee for its concurrence as a matter of routine, in accordance with Assembly resolution [35/217](#). The Committee also reiterates that the positions for which no records are available should be presented for the consideration of the Committee as soon as possible (see also [A/79/7](#), para. VI.131, and resolution [79/257](#); [A/78/7](#), paras. 94 and VI.140, and resolution [78/252](#); [A/78/578](#), para. 46, and resolutions [78/242 A](#) and B; and [A/77/574](#), para. 60, and resolutions [77/253 A](#) and B).**

Integration of United Nations Development Programme-administered staff into the Secretariat

VI.128 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, there were 1,394 OCHA staff administered by UNDP, comprising 706 National Professional Officers and 688 staff in the General Service and related categories. The Committee recalls that the Board of Auditors recommended that the Administration continue to support entities in expediting the process of integrating UNDP-administered staff into the Secretariat in a progressive and seamless manner with due regard to ensuring transparency and fairness of the selection process, in accordance with the Organization's regulatory framework ([A/78/5 \(Vol. I\)](#), chap. II, para. 330; see also [A/77/5 \(Vol. I\)](#), chap. II, para. 278). Upon enquiry, the Committee was informed that OCHA continued to plan the transition of those locally recruited field personnel to Secretariat-administered contracts. According to information provided to the Committee upon enquiry, as this workforce is essential to the effective delivery of humanitarian operations, OCHA intends to develop a timeline and implement a phased regional approach, in close coordination with the Department of Operational Support, the Office of Human Resources and the Office of Legal Affairs, that mitigates risks, ensures operational continuity and allows for adaptation based on lessons learned. **Noting the potential impact of the ongoing budget reprioritization on the UNDP-administered personnel (see para. VI.109 above), the Advisory Committee again encourages the Secretariat to continue its efforts to complete the expeditious integration into the Secretariat of the retained staff (see also [A/79/7](#), para. VI.132).**

Human resources-related matters

VI.129 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 55 posts in the Professional and higher categories with geographical status under section 27, 15 were encumbered by nationals of overrepresented Member States, 17 by nationals of Member States within range and 11 by nationals of underrepresented Member States. Furthermore, of the 19 appointments made under section 27 in the context of the senior managers' compact since 2022, 10 (or 52.6 per cent) had been from Member States within range, 5 (or 26.3 per cent) had been from underrepresented Member States and 4 (or 21.1 per cent) had been from overrepresented Member States.

VI.130 The 755 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of 112 Member States: 200 were nationals of African States, 131 were nationals of Asia-Pacific States, 25 were nationals of Eastern European States, 40 were nationals of Latin American and Caribbean States, 285 were nationals of Western European and other States, 66 were nationals of the United States of America and 8 were under "Other".

VI.131 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 60 staff encumbering regular budget-funded posts and positions under section 27, 35 were women and 25 were men. Of the 46 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 22 were women and 24 were men.

VI.132 The Advisory Committee was also informed, upon enquiry, that two staff members under section 27 were expected to retire in the next two years and four in the next five years.

VI.133 The Advisory Committee notes that 26.3 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each

unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in OCHA. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. VI.129). The Committee further discusses matters related to human resources in chapter I above.

Table VI.17

Section 24, Human rights: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed						Extrabudgetary						Total					
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate (before recosting)	Variance (2025–2026)	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)
Posts	104 885.0	97 862.0	128 922.9	55 139.8	138 241.9	9 319.0	1 880.9	1 871.8	1 760.8	772.4	849.2	88.4	101 677.7	109 995.4	105 921.7	55 590.6	100 625.6	(5 296.1)	208 443.6	209 729.2	236 605.4	111 502.8	240 716.7	4 111.3
Other staff costs	46 821.2	44 618.9	73 279.3	25 459.1	68 789.5	(4 489.8)	391.3	457.7	356.4	207.2	772.3	415.9	78 594.6	78 794.5	70 418.8	41 111.2	66 897.8	(3 521.0)	125 807.1	123 871.1	144 054.5	66 777.5	136 459.6	(7 594.9)
Hospitality	3.1	–	3.2	–	2.4	(0.8)	–	–	–	–	–	–	0.2	0.1	0.0	–	0.0	–	3.3	0.1	3.2	–	2.4	(0.8)
Consultants	2 690.6	900.2	3 295.7	351.9	3 063.3	(232.4)	–	–	–	–	–	–	9 893.7	1 071.6	957.7	1 603.0	909.8	(47.9)	12 584.3	1 971.8	4 253.4	1 954.9	3 973.1	(280.3)
Experts	–	14.5	–	–	–	–	–	–	–	–	–	–	–	19.7	17.6	1.6	16.7	(0.9)	–	34.2	17.6	1.6	16.7	(0.9)
Travel of representatives	18 343.2	11 447.3	19 946.8	5 593.5	19 595.1	(351.7)	–	–	–	–	–	–	486.6	867.1	774.9	211.0	736.1	(38.8)	18 829.8	12 314.4	20 721.7	5 804.5	20 331.2	(390.5)
Travel of staff	4 648.5	3 736.7	6 361.5	1 440.6	6 461.8	100.3	160.5	144.8	148.2	64.1	221.4	73.2	7 613.6	7 623.6	6 813.2	2 636.4	6 472.6	(340.6)	12 422.6	11 505.1	13 322.9	4 141.1	13 155.8	(167.1)
Contractual services	2 487.7	3 153.3	5 274.5	1 050.2	5 246.5	(28.0)	13.0	–	15.2	3.0	18.4	3.2	7 609.7	21 596.3	12 972.9	8 876.4	12 324.2	(648.7)	10 110.4	24 749.6	18 262.6	9 929.6	17 589.1	(673.5)
General operating expenses	6 743.7	4 602.7	9 385.9	3 378.6	9 833.4	447.5	5.5	9.1	1.8	0.3	2.4	0.6	16 256.7	8 212.3	7 339.3	6 799.6	6 972.4	(366.9)	23 005.9	12 824.1	16 727.0	10 178.5	16 808.2	81.2
Supplies and materials	382.7	157.6	308.6	37.6	309.7	1.1	1.4	0.6	1.4	–	1.8	0.4	778.0	105.8	94.6	85.7	89.9	(4.7)	1 162.1	264.0	404.6	123.3	401.4	(3.2)
Furniture and equipment	1 598.1	1 726.7	1 861.5	92.2	2 040.2	178.7	–	0.1	1.8	1.4	5.2	3.4	1 734.3	373.4	333.7	63.9	317.0	(16.7)	3 332.4	2 100.2	2 197.0	157.5	2 362.4	165.4
Improvement of premises	–	149.5	–	–	–	–	–	–	–	–	–	–	30.4	4.5	4.0	0.4	3.8	(0.2)	30.4	154.0	4.0	0.4	3.8	(0.2)
Grants and contributions	7 542.2	3 206.0	9 584.1	1 063.5	9 371.6	(212.5)	–	–	–	–	–	–	55 334.7	50 607.7	46 343.0	30 279.7	42 966.8	(3 376.2)	62 876.9	53 813.7	55 927.1	31 343.2	52 338.4	(3 588.7)
Other	–	–	–	–	–	–	–	–	217.7	124.7	304.4	86.7	–	15.9	14.2	1.8	13.5	(0.7)	–	15.9	231.9	126.5	317.9	86.0
Total	196 146.0	171 575.4	258 224.0	93 607.0	262 955.4	4 731.4	2 452.6	2 484.1	2 503.3	1 173.13	175.1	585.1	280 010.2	279 287.9	252 005.6	147 261.3	238 346.2	(13 658.7)	478 608.8	453 347.4	512 732.9	242 041.4	4504 476.7	(8 342.2)

Note: Includes the resources for the Committee on Missing Persons in Cyprus and the Independent Institution on Missing Persons in the Syrian Arab Republic.

Table VI.18

Office of the United Nations High Commissioner for Human Rights: evolution of financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed						Extrabudgetary						Total					
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate (before recosting)	Variance (2025– 2026)	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)	2024 estimate/ appropriation	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)
Posts	102 684.8	95 740.2	120 997.3	52 493.3	128 531.0	7 533.7	1 880.9	1 871.8	1 760.8	772.4	849.2	88.4	101 677.7	109 995.4	105 921.7	55 590.6	100 625.6	(5 296.1)	206 243.4	207 607.4	228 679.8	108 856.3	231 005.8	2 326.0
Other staff costs	46 210.3	44 280.4	72 117.0	25 169.5	67 653.1	463.9	391.3	457.7	356.4	207.2	772.3	415.9	78 594.6	78 794.5	70 418.8	41 111.2	66 897.8	(3 521.0)	125 196.2	123 532.6	142 892.2	66 487.9	135 323.2	(7 569.0)
Hospitality	2.3	–	2.4	–	2.4	–	–	–	–	–	–	–	0.2	0.1	0.0	–	0.0	–	2.5	0.1	2.4	–	2.4	–
Consultants	2 620.1	869.8	3 165.0	233.7	2 933.7	(231.3)	–	–	–	–	–	–	9 893.7	1 071.6	957.7	1 603.0	909.8	(47.9)	12 513.8	1 941.4	4 122.7	1 836.7	3 843.5	(279.2)
Experts	–	14.5	–	–	–	–	–	–	–	–	–	–	–	19.7	17.6	1.6	16.7	–	–	34.2	17.6	1.6	16.7	(0.9)
Travel of representatives	18 343.2	11 447.3	19 946.8	5 593.5	19 595.1	(351.7)	–	–	–	–	–	–	486.6	867.1	774.9	211.0	736.1	(38.8)	18 829.8	12 314.4	20 721.7	5 804.5	20 331.2	(390.5)
Travel of staff	4 562.0	3 616.0	6 079.2	1 288.9	5 969.7	(109.5)	160.5	144.8	148.2	64.1	221.4	73.2	7 613.6	7 623.6	6 813.2	2 636.4	6 472.6	(340.6)	12 336.1	11 384.4	13 040.6	3 989.4	12 663.7	(376.9)
Contractual services	2 266.7	2 971.5	4 240.8	775.1	4 347.6	106.8	13.0	–	15.2	3.0	18.4	3.2	7 609.7	21 596.3	12 972.9	8 876.4	12 324.2	(648.7)	9 889.4	24 567.8	17 228.9	9 654.5	16 690.2	(538.7)
General operating expenses	6 442.0	4 465.4	8 749.1	3 215.3	9 262.8	513.7	5.5	9.1	1.8	0.3	2.4	0.6	16 256.7	8 212.3	7 339.3	6 799.6	6 972.4	(366.9)	22 704.2	12 686.8	16 090.2	10 015.2	16 237.6	147.4
Supplies and materials	378.6	151.3	294.8	35.8	295.9	1.1	1.4	0.6	1.4	–	1.8	0.4	778.0	105.8	94.6	85.7	89.9	(4.7)	1 158.0	257.7	390.8	121.5	387.6	(3.2)
Furniture and equipment	1 574.7	1 633.7	1 661.5	55.1	1 783.3	121.8	–	0.1	1.8	1.4	5.2	3.4	1 734.3	373.4	333.7	63.9	317.0	(16.7)	3 309.0	2 007.2	1 997.0	120.4	2 105.5	108.5
Improvement of premises	–	149.5	–	–	–	–	–	–	–	–	–	–	30.4	4.5	4.0	0.4	3.8	(0.2)	30.4	154.0	4.0	0.4	3.8	(0.2)
Grants and contributions	7 437.7	3 138.9	9 218.1	1 050.7	9 052.1	(166.0)	–	–	–	–	–	–	55 334.7	50 607.7	45 228.2	30 279.7	42 966.8	(2 261.4)	62 772.4	53 746.6	54 446.3	31 330.4	52 018.9	(2 427.4)
Other	–	–	–	–	–	–	–	–	217.7	124.7	304.4	–	–	15.9	14.2	1.8	13.5	(0.7)	–	15.9	231.9	126.5	317.9	–
Total	192 522.4	168 478.4	246 472.0	89 910.9	249 426.7	2 954.7	2 452.6	2 484.1	2 503.3	1 173.13	175.1	585.1	280 010.2	279 287.8	250 890.8	147 261.3	238 346.3	(12 543.7)	474 985.2	450 250.5	499 866.1	1238 345.3	490 948.0	(9 004.1)

Table VI.19

Committee on Missing Persons in Cyprus: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 proposed budget (before recosting)</i>	<i>Variance</i>
Other staff costs	610.9	338.5	649.2	230.1	649.2	–
Hospitality	0.8	–	0.8	–	–	(0.8)
Travel of staff	13.7	18.2	14.1	1.1	14.1	–
Contractual services	4.0	0.1	3.7	–	4.5	0.8
General operating expenses	23.7	19.4	23.3	9.1	23.3	–
Supplies and materials	2.3	4.9	2.4	1.4	2.4	–
Furniture and equipment	1.0	7.2	1.0	–	1.0	–
Total	656.4	388.3	694.5	241.7	694.5	–

Table VI.20

Independent Institution on Missing Persons in the Syrian Arab Republic: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>						<i>Total</i>					
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate (before recosting)	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)	2024 estimate/ appropriation	2024 expenditure	2025 estimate	2025 expenditure (January– June)	2026 estimate	Variance (2025–2026)
Posts	2 200.2	2 121.8	7 925.6	2 646.5	9 710.9	1 785.3	–	–	–	–	–	–	–	2 121.8	7 925.6	2 646.5	9 710.9	1 785.3
Other staff costs	–	–	513.1	59.5	487.2	(25.9)	–	–	–	–	–	–	–	–	513.1	59.5	487.2	(25.9)
Hospitality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Consultants	70.5	30.4	130.7	118.2	129.6	(1.1)	–	–	–	–	–	–	–	30.4	130.7	118.2	129.6	(1.1)
Travel of staff	72.8	102.5	268.2	150.6	478.0	209.8	–	–	–	–	–	–	–	102.5	268.2	150.6	478.0	209.8
Contractual services	217.0	181.7	1 030.0	275.1	894.4	(135.6)	–	–	–	–	–	–	–	181.7	1 030.0	275.1	894.4	(135.6)
General operating expenses	278.0	117.9	613.5	154.2	547.3	(66.2)	–	–	–	–	–	–	–	117.9	613.5	154.2	547.3	(66.2)
Supplies and materials	1.8	1.4	11.4	0.4	11.4	–	–	–	–	–	–	–	–	1.4	11.4	0.4	11.4	–
Furniture and equipment	22.4	85.8	199.0	37.1	255.9	56.9	–	–	–	–	–	–	–	85.8	199.0	37.1	255.9	56.9
Grants and contributions	104.5	67.1	366.0	12.8	319.5	(46.5)	–	–	1 114.8	–	–	(1 114.8)	–	67.1	1 480.8	12.8	319.5	(1 161.3)
Total	2 967.2	2 708.8	11 057.5	3 454.4	12 834.2	1 776.7	–	–	1 114.8	–	–	(1 114.8)	–	2 708.6	12 172.3	3 454.4	12 834.2	661.9

Table VI.21

Section 25, International protection, durable solutions and assistance to refugees: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	755.0	719.8	831.3	369.6	831.3	–	1 615 495.9	1 371 564.3	1 478 696.5	1 478 696.5	–	1 616 250.9	1 372 395.6	1 479 527.8	1 479 527.8	–
Other staff costs	–	–	–	–	–	–	139 265.7	154 386.4	123 432.9	123 432.9	–	139 265.7	154 386.4	123 432.9	123 432.9	–
Consultants	–	–	–	–	–	–	122 576.1	22 204.0	53 297.4	53 297.4	–	122 576.1	22 204.0	53 297.4	53 297.4	–
Travel	–	–	–	–	–	–	101 528.8	77 618.9	126 586.1	126 586.1	–	101 528.8	77 618.9	126 586.1	126 586.1	–
Contractual services	–	–	–	–	–	–	3 400 097.9	669 793.3	1 848 824.4	1 848 824.4	–	3 400 097.9	669 793.3	1 848 824.4	1 848 824.4	–
General operating expenses	–	–	–	–	–	–	2 571 388.8	867 734.4	1 983 891.9	1 983 891.9	–	2 571 388.8	867 734.4	1 983 891.9	1 983 891.9	–
Supplies and materials	–	–	–	–	–	–	1 344 516.6	324 921.8	780 662.4	780 662.4	–	1 344 516.6	324 921.8	780 662.4	780 662.4	–
Furniture and equipment	–	–	–	–	–	–	317 838.2	137 310.8	207 156.6	207 156.6	–	317 838.2	137 310.8	207 156.6	207 156.6	–
Joint United Nations contributions	–	–	–	–	–	–	25 869.6	31 972.2	30 528.0	30 528.0	–	25 869.6	31 972.2	30 528.0	30 528.0	–
Grants and contributions	46 420.7	46 420.7	49 635.6	20 607.8	49 635.6	–	–	–	–	–	–	46 420.7	49 635.6	49 635.6	49 635.6	–
Other	–	–	–	–	–	–	935 915.0	1 227 875.8	3 563 962.8	3 563 962.8	–	935 915.0	1 227 875.8	3 563 962.8	3 563 962.8	–
Total	47 175.7	47 140.5	50 466.9	20 977.4	50 466.9	–	10 574 492.6	4 885 381.9	10 197 039.0	10 197 039.0	–	10 621 668.3	4 935 848.8	10 247 505.9	10 247 505.9	–

Note: Extrabudgetary expenditures for 2024 reflect the final expenditures as at 31 March 2025 and are aligned with the financial statements of UNHCR.

Table VI.22

Section 26, Palestine refugees: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	41 507.0	40 808.5	49 852.6	20 965.3	51 723.9	1 871.3	686 660.1	560 034.9	704 215.8	740 744.7	36 528.9	728 167.1	600 843.4	754 068.4	792 468.6	38 400.2
Other staff costs	43.5	360.4	44.8	–	44.8	–	317.4	13 125.6	336.4	353.2	16.8	360.9	13 486.0	381.2	398.0	16.8
Consultants	–	–	–	–	–	–	24 710.3	3 897.0	25 526.1	23 821.3	(1 704.8)	24 710.3	3 897.0	25 526.1	23 821.3	(1 704.8)
Travel of staff	–	–	–	–	–	–	68.3	672.2	70.0	73.6	3.6	68.3	672.2	70.0	73.6	3.6
Contractual services	–	–	–	–	–	–	73 703.2	34 716.2	61 409.8	61 575.5	165.7	73 703.2	34 716.2	61 409.8	61 575.5	165.7
General operating expenses	–	–	–	–	–	–	18 923.4	7 942.4	18 221.2	18 463.2	242.0	18 923.4	7 942.4	18 221.2	18 463.2	242.0
Supplies and materials	–	–	–	–	–	–	80 356.7	24 792.4	77 298.5	77 683.8	385.3	80 356.7	24 792.4	77 298.5	77 683.8	385.3
Furniture and equipment	–	–	–	–	–	–	150 173.0	8 039.0	60 551.2	56 625.1	(3 926.1)	150 173.0	8 039.0	60 551.2	56 625.1	(3 926.1)
Improvement of premises	–	–	–	–	–	–	1 110.2	10 747.5	2 093.7	2 138.4	44.7	1 110.2	10 747.5	2 093.7	2 138.4	44.7
Grants and contributions	29 992.5	30 307.6	34 418.0	13 743.1	34 749.3	331.3	39 696.6	35 802.8	37 960.9	39 930.0	1 969.1	69 689.1	66 110.4	72 378.9	74 679.3	2 300.4
Total	71 543.0	71 476.5	84 315.4	34 708.4	86 518.0	2 202.6	1 075 719.0	699 769.9	987 683.6	1 021 508.8	33 825.2	1 147 262	771 246.4	1 071 999.0	1 107 926.8	35 927.8

Table VI.23

Section 27, Humanitarian affairs: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	14 518.1	13 865.7	15 193.5	6 438.0	15 193.5	–	273 452.6	278 538.6	279 465.5	280 622.5	1 157.0	287 970.7	292 404.3	294 659.0	295 816.0	1 157.0
Other staff	6 869.9	4 573.6	1 759.5	1 800.0	1 759.5	–	18 675.3	14 584.7	19 451.6	18 907.3	(544.3)	25 545.2	19 158.3	21 211.1	20 666.8	(544.3)
Hospitality	6.3	–	3.0	–	3.0	–	172.3	6.4	160.6	160.6	–	178.6	6.4	163.6	163.6	–
Consultants	54.1	(0.1)	–	–	–	–	11 909.0	10 319.3	9 430.7	9 518.0	87.3	11 963.1	10 319.4	9 430.7	9 518.0	87.3
Travel of representatives	–	–	–	–	–	–	4 742.5	3 761.0	5 649.8	4 237.8	(1 412.1)	4 742.5	3 761.0	5 649.8	4 237.8	(1 412.0)
Travel of staff	644.8	837.6	461.3	111.6	461.3	–	15 771.2	20 275.8	17 005.9	16 566.4	(439.5)	16 416.0	21 113.4	17 467.2	17 027.7	(439.5)
Contractual services	309.1	138.2	437.6	22.0	407.9	29.7	18 638.1	9 840.3	14 884.1	13 943.7	(940.5)	18 947.2	9 978.5	15 321.7	14 351.6	(970.1)
General operating expenses	437.2	337.6	175.2	79.5	175.2	–	39 744.9	36 473.0	42 166.9	42 210.3	43.4	40 182.1	36 810.6	42 342.1	42 385.5	43.4
Supplies and materials	72.5	19.4	56.2	9.4	56.2	–	3 532.3	2 280.9	3 335.2	3 335.3	0.0	3 604.8	2 300.3	3 391.4	3 391.5	0.1
Furniture and equipment	256.8	108.8	16.2	1.4	16.2	–	3 323.8	3 017.5	3 160.1	3 163.6	3.5	3 580.6	3 126.3	3 176.3	3 179.8	3.5
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	5 572.2	1 840.1	2 176.0	811.4	2 176.0	–	36 441.2	38 633.8	36 085.1	39 236.2	3 151.2	42 013.4	40 473.9	38 261.1	41 412.2	3 151.1
Other	–	0.5	–	–	–	–	–	–	–	–	–	–	0.5	–	–	–
Total	28 741.0	21 721.5	20 278.5	9 273.3	20 248.8	29.7	426 403.2	417 731.3	430 795.6	431 901.7	1 106.2	455 144.2	439 452.9	451 074.0	452 150.5	1 076.5

Table VI.24

Central Emergency Response Fund and country-based pooled fund expenditures, 2024 and as at 30 June 2025

(United States dollars)

<i>Country/territory</i>	<i>As at 31 December 2024</i>	<i>As at 30 June 2025</i>
Central Emergency Response Fund grants		
Afghanistan	588 256.0	6 685 002.0
Angola	2 997 820.0	1 789 204.0
Armenia	(22 521.0)	(14 022.0)
Bangladesh	17 358 964.0	(20 160.0)
Bolivia (Plurinational State of)	–	999 997.0
Burkina Faso	16 211 834.0	(65 869.0)
Burundi	2 929 016.0	7 989 632.0
Cameroon	12 715 421.0	(545.0)
Central African Republic	406 688.0	2 571 852.0
Chad	33 305 936.0	4 901 441.0
Colombia	(42.0)	3 787 543.0
Comoros	999 950.0	(843.0)
Congo	3 596 823.0	(21 644.0)
Cuba	9 472 189.0	–
Democratic Republic of the Congo	35 580 354.0	18 388 438.0
Egypt	(639 569.0)	5 999 118.0
Eritrea	4 999 145.0	425 838.0
Ethiopia	45 698 035.0	4 528 904.0
Gambia	(243.0)	–
Global	(88 272.0)	–
Grenada	1 500 000.0	–
Guinea	2 499 807.0	–
Haiti	12 890 874.0	9 586 328.0
Honduras	6 353 947.0	3 740 607.0
Iran (Islamic Republic of)	(5 897.0)	–
Jamaica	2 498 400.0	–
Kenya	2 956 379.0	(12 282.0)
Lebanon	18 999 968.0	9 999 254.0
Lesotho	1 998 196.0	–
Libya	4 577 451.0	(31 116.0)
Madagascar	3 844 419.0	(294 875.0)
Malawi	5 980 504.0	232 988.0
Mali	23 515 447.0	(28 034.0)
Mauritania	8 528 292.0	(117 960.0)
Mongolia	1 550 025.0	(17 859.0)
Mozambique	15 575 046.0	9 969 247.0
Myanmar	16 275 394.0	17 678 774.0
Namibia	3 000 043.0	–

<i>Country/territory</i>	<i>As at 31 December 2024</i>	<i>As at 30 June 2025</i>
Nepal	3 392 310.0	—
Niger	22 134 853.0	8 600 000.0
Nigeria	15 233 945.0	(31 005.0)
Occupied Palestinian Territory	700 000.0	(97 737.0)
Pakistan	(169 281.0)	(14 295.0)
Panama	(45 195.0)	(7 153.0)
Peru	(75 767.0)	(1 573.0)
Philippines	10 581 075.0	—
Rwanda	(3 681.0)	—
Somalia	9 801 172.0	(8 070.0)
South Sudan	19 616 042.0	9 995 484.0
Sudan	65 042 614.0	15 139 946.0
Syrian Arab Republic	20 317 494.0	19 736 818.0
Timor-Leste	2 070 819.0	(7 811.0)
Türkiye	(39.0)	—
Uganda	497 327.0	2 436 606.0
Ukraine	—	(1 318 608.0)
Vanuatu	(121 523.0)	991 318.0
Venezuela (Bolivarian Republic of)	224 431.0	(24 993.0)
Viet Nam	1 999 901.0	—
Yemen	26 876 032.0	(268 693.0)
Zambia	5 502 556.0	1 296 497.0
Zimbabwe	7 998 015.0	(10 695.0)
Subtotal	530 221 179.0	165 054 994.0
Country-based pooled funds		
Afghanistan	39 800 310.4	47 952 403.5
Burkina Faso	14 304 906.1	947 933.4
Central African Republic	17 855 509.3	3 585 355.1
Chad	—	282 418.8
Colombia	227 599.0	3 236 668.1
Democratic Republic of the Congo	41 770 816.5	8 837 102.4
Ethiopia	60 160 408.0	14 372 681.8
Haiti	202 210.0	4 386 786.7
Iraq	1 780 673.0	404 631.0
Lebanon	37 435 032.0	33 522 822.8
Mali	4 425 494.8	2 629 825.8
Mozambique	34 614.0	1 395 749.3
Myanmar	32 741 146.8	31 969 477.2
Niger	995 977.8	7 536 065.2
Nigeria	34 445 847.4	970 667.9
Occupied Palestinian Territory	107 365 432.0	43 886 083.6
Somalia	38 725 042.5	2 574 469.0
South Sudan	31 610 490.0	11 878 967.4

<i>Country/territory</i>	<i>As at 31 December 2024</i>	<i>As at 30 June 2025</i>
Sudan	142 635 866.0	116 743 378.8
Syrian Arab Republic	48 855 890.0	13 409 404.8
Türkiye	25 095 385.1	28 533 832.1
Ukraine	173 388 169.3	90 250 624.0
Venezuela (Bolivarian Republic of)	9 821 564.5	8 661 788.7
Yemen	53 704 654.0	22 114 170.7
Subtotal	917 383 038.5	500 083 308.2
Total	1 447 604 217.5	665 138 302.2

Part VII

Global communications

Section 28

Global communications

Regular budget	
Appropriation for 2024	\$117,916,700
Allotment for 2024	\$101,911,100
Expenditure for 2024	\$102,155,800
Appropriation for 2025	\$123,479,500
Expenditure as at 30 June 2025	\$49,485,300
Proposal for 2026	\$123,560,200
Other assessed^a	
Appropriation for 2024	\$880,300
Expenditure for 2024	\$750,100
Estimate for 2025	\$865,900
Expenditure as at 30 June 2025	\$774,000
Proposal for 2026 ^b	\$962,200
Extrabudgetary resources	
Available for 2024	\$12,607,000
Expenditure for 2024	\$10,965,500
Estimate for 2025	\$15,981,100
Expenditure as at 30 June 2025	\$10,840,000
Projected for 2026	\$7,509,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VII.1 The regular budget resources requested for section 28 for 2026 amount to \$123,560,200, before recosting, representing an increase of \$80,700, or 0.1 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 28\)](#), table 28.7). As explained in paragraphs 28.59 to 28.61 of the budget proposal, the \$80,700 increase reflects: (a) a net increase of \$52,100 under technical adjustments; (b) an increase of \$320,700 under new and expanded mandates related to General Assembly resolutions [79/22](#), [79/40](#), [79/115](#), [79/122](#), [79/128](#) and [79/145](#); and (c) a net decrease of \$292,100 under other changes, mainly related to lower ICT rates. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VII.3.

General comments

Department review and UN80 Initiative

VII.2 In its resolution [77/262](#), the General Assembly, endorsing the recommendation of the Advisory Committee, requested the Secretary-General to conduct, within existing resources, an independent and impartial review of the Department of Global Communications ([A/77/7](#), para. VII.3). In its subsequent report, the Committee noted with concern that the review had not been undertaken, emphasized its continued need, provided further guidance on its scope and recommended that it be submitted at the eightieth session of the Assembly ([A/78/7](#), para. VII.4). In its resolution [79/257](#), the Assembly requested the Secretary-General to complete the independent and impartial review by the end of 2025, with its outcome to be presented in the context of the proposed programme budget for 2026 (resolution [79/257](#), para. 62).

VII.3 Upon enquiry, the Advisory Committee was informed that, due to resource constraints, the complexity of the scope, and the timelines of the revised estimates report related to the UN80 Initiative, it was not possible to conduct the review earlier and that instead it was now expected to be completed between 2025 and 2026, with related adjustments to be reflected in the revised estimates report and future budget proposals. The review would be undertaken in three phases: (a) a comprehensive workforce and workload analysis of communication-related resources within the Department and across the Secretariat; (b) a review of Department, Secretariat and non-Secretariat outputs, to identify overlaps, duplications and potential areas for consolidation; and (c) an assessment of the staff and financial resources allocated to United Nations information centres.

VII.4 The Advisory Committee notes that the independent and impartial review of the Department, first requested by the General Assembly at its seventy-seventh session, remains pending. The Committee also notes the revised timeline and proposed phased approach for the review and trusts that it will be guided by a holistic vision that reflects the interconnected functions within the Department and supports the objectives of the UN80 Initiative by increasing efficiencies and reducing costs.

VII.5 The Advisory Committee underscores the essential role of the Department to disseminate information, amplify the messaging of the United Nations and engage global and local audiences on the objectives and work of the Organization in an increasingly complex communication environment shaped by rapid technological changes and the proliferation of misinformation and disinformation, among other challenges. In this context, the Committee considers the review a key strategic instrument to support the Department in fulfilling its mandate effectively, through the modernization of its working methods, improved internal coherence and integration, strengthened cooperation with other entities, optimized use of resources and the achievement of efficiency gains. In the following paragraphs, the Committee discusses specific areas that should be included in the ongoing review, in addition to the guidance provided in previous reports as endorsed by the General Assembly.

Overall resources dedicated to public information and communication

VII.6 The Advisory Committee previously noted the lack of comprehensive, precise and clear information regarding the overall resources for public information and communication across the Secretariat, the division of labour between the Department and communication resources in various entities, and how existing coordination arrangements maximize the effective and efficient use of resources ([A/79/7](#), para. VII.25). Upon enquiry, the Committee was informed that an in-depth workforce

and workload analysis of communications resources within the Secretariat was ongoing, as part of the Department's review. **The Advisory Committee trusts that the ongoing workforce and workload analysis of the existing communication capacity within the Department and the Secretariat, across all funding sources, will result in operational efficiencies while enhancing the Department's impact and reach through modern technologies and communication channels (see also [A/79/7](#), para. VII.21). The Committee further trusts that the review will strengthen the Department's cooperation with other entities by clarifying responsibilities, identifying comparative advantages and supporting the broader dissemination of information from different United Nations entities through the Department's communication channels.**

Department staffing locations and United Nations information centres

VII.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, the Department had 729 posts and positions distributed across 60 duty stations, with the majority located in New York (452), Geneva (37) and Brussels (22). A total of 27 duty stations had three or fewer staff members. The Department is in the process of identifying opportunities for potential relocations, in the context of the UN80 Initiative.

VII.8 The Department's field presence consists of a network of United Nations Information Services branches, information centres and United Nations offices (*ibid.*, para. VII.26). Upon enquiry, the Advisory Committee was informed of the primary mandate of information centres, which is to connect the United Nations with local audiences and promote understanding and visibility of its work. Tables VII.4 to VII.6 provide information on information centres and United Nations Information Services branches, including their locations, staffing and budget allocation.

VII.9 The Advisory Committee was further informed that, over the years, efforts had been made to rationalize the network of information centres and improve their performance. For example, in 2004, the United Nations Regional Information Centre in Brussels replaced existing centres in various European locations. More recently, following the launch of the reinvigorated resident coordinator system, 44 of the 56 information centres have been fully integrated with the resident coordinator offices, with information centre staff reporting directly to the resident coordinator. Consequently, communication positions within the resident coordinator offices have been established only in locations without information centres. The third phase of the review of the Department will focus on assessing staff and financial resources allocated to information centres in developing countries, with the aim of improving their operations.

VII.10 **The Advisory Committee trusts that the review of the Department will include a holistic assessment of its operating locations, number of personnel at each location, and the structure and allocation of resources to United Nations information centres. The review should analyse the information centres' objectives, activities and working methods, with a view to modernizing and calibrating them more purposefully, having due regard to their regional footprint in line with General Assembly resolution [78/80 B](#). The Committee further trusts that the role of information centres will be calibrated as both local hubs for strategic communication and feedback nodes in the global United Nations information ecosystem. It should also strengthen programmatic and operational synergies with field missions, other offices, the resident coordinator system and regional and subregional organizations, to maximize impact, minimize overlap and achieve greater efficiency. The Committee trusts that relevant proposals will be submitted in the next budget proposals (see also [A/79/7](#), para. VII.29).**

Use of technological tools

VII.11 According to information provided to the Advisory Committee upon enquiry, the Department, as part of its efforts to better integrate new technological tools into its operations, is testing the application of AI across its workflows to enhance efficiency, automate routine tasks, reduce operational costs and improve output quality. The Department is pursuing a cautious, human-overseen approach to AI, consistent with its commitment to editorial integrity, political sensitivity and transparency, and is in the process of developing comprehensive guidelines on its application. It presently employs AI tools in areas such as research, writing, editing, translation, website development, visual design and audio transcription. Efforts to expand the use of AI include an AI-assisted transcription of United Nations meetings, in collaboration with the Department for General Assembly and Conference Management, and initiatives to enhance United Nations Web TV operations to support multilingual coverage and potentially achieve long-term cost savings. **The Advisory Committee trusts that, as part of the Department review and the UN80 Initiative, the Department, in collaboration with other United Nations entities, such as the Department for General Assembly and Conference Management, will leverage modern technological tools, including AI, to achieve operational efficiencies.** The Committee further discusses matters related to AI in chapter I above.

Website and social media accounts

VII.12 According to information provided to the Advisory Committee upon enquiry, the Department acknowledges the proliferation of United Nations websites and social media accounts over the past decade, and the difficulty that users face in navigating multiple platforms. In response to the need for greater rationalization, centralization and user-friendly access, the Department undertook several measures, including the development of a single web publishing platform, which consolidates nearly 300 previously separate websites. However, according to the Secretariat, further consolidation efforts are increasingly constrained by the financial situation. Furthermore, the Department continues to provide services to United Nations entities in line with the administrative instruction on United Nations website publishing ([ST/AI/2022/2](#)). Under that framework, the responsibility for operating and managing websites rests with the relevant entity and the Department is not responsible, with a few exceptions, for the content, technical provisions, maintenance, accuracy, copyright compliance, accessibility, multilingualism standards, or any other functions related to the websites of other Secretariat entities ([A/79/7](#), para. VII.30). **The Advisory Committee reiterates its concerns regarding the proliferation of websites and the decentralized responsibility for website management, which results in inefficiencies, delays in multilingual updates, and increased requests for additional resources, particularly from small offices that lack the necessary capacity. The Committee therefore trusts that the Department, as part of its review and in coordination with OICT and other relevant entities, will revisit its approach to websites and social media management, including an update to administrative instruction [ST/AI/2022/2](#). The revised approach should enhance rationalization and consolidation, improve navigation and search functionalities and strengthen centralized support to Secretariat entities, including for timely multilingual updates, by optimizing resources and working methods and through greater use of technological tools ([A/79/7](#), paras. VII.30 and VII.31, and resolution [79/257](#), para. 62).**

Misinformation, disinformation and hate speech

VII.13 The Advisory Committee recalls that various entities across the Secretariat, including peacekeeping missions and special political missions, work on preventing, responding to and combating hate speech, misinformation and disinformation.

Stressing the importance of avoiding duplication of efforts and ensuring coherent approaches, the Committee previously recommended that the Secretary-General provide a clear and comprehensive accounting of the resources allocated to this work, both within the Department and across the Secretariat (A/79/7, para. VII.33). Upon enquiry, the Committee was informed that this exercise would be carried out under the UN80 Initiative, with any budgetary implications to be reflected in the forthcoming revised estimates report. The Committee was also informed that demand for expertise, training and resources in these areas, including from Member States, had increased and was expected to grow further, while the Department's ability to sustain or expand its work remained constrained by financial challenges. In response, the Department was also seeking extrabudgetary funding. **The Advisory Committee trusts that the Department, in close coordination with all relevant entities, will intensify its efforts and outreach to combat misinformation, disinformation and hate speech, including through a more effective use of technological tools. The Committee also trusts that the UN80 Initiative will be an opportunity to optimize related resources across the Secretariat and that a comprehensive overview of such resources across all funding sources, together with a clear delineation of roles and responsibilities, will be provided in the next budget submissions (see also A/79/7, para. VII.33, A/79/7/Add.2, para. 20, and A/78/7, para. VII.26).**

Table VII.1
Staffing resources

	Number	Details
Approved for 2025	690	1 USG, 3 D-2, 18 D-1, 34 P-5, 71 P-4, 105 P-3, 58 P-2/1, 7 GS (PL), 200 GS (OL), 143 LL and 50 NPO
Establishment	1	1 P-4
Proposed for 2026	691	1 USG, 3 D-2, 18 D-1, 34 P-5, 72 P-4, 105 P-3, 58 P-2/1, 7 GS (PL), 200 GS (OL), 143 LL and 50 NPO
Other assessed		
Estimated for 2025	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Projected for 2026	4	2 P-4, 1 P-2/1 and 1 GS (OL)
Extrabudgetary		
Estimated for 2025	3	3 GS (OL)
Projected for 2026	—	

Comments and recommendations on posts

VII.14 The Secretary-General proposes a total of 691 regular budget-funded posts for 2026 (291 posts in the Professional and higher categories and 400 posts in the General Service and related categories), an increase of 1 post compared with 2025, due to the proposed establishment of 1 post of Programme Management Officer (P-4).

Establishment

VII.15 The proposed Programme Management Officer (P-4) would support the development of an outreach programme to mobilize educational institutions and civil society to expand their activities in the field of remembering colonialism, its root causes and consequences, pursuant to General Assembly resolution 79/115. The Department currently has four outreach programmes: the Holocaust and the United Nations Outreach Programme, covered by three staff (1 P-4, 1 P-2 and 1 General Service (Other level)); the Outreach Programme on the Transatlantic Slave Trade and Slavery, also covered by three staff (1 P-4, 1 P-3 (general temporary assistance) and

1 General Service (Other level)); the outreach programme on the 1994 genocide against the Tutsi in Rwanda, covered by two staff (1 P-4 and 1 General Service (Other level) (general temporary assistance)); and the outreach programme on the Srebrenica genocide, with no dedicated posts ([A/80/6 \(Sect. 28\)](#), annex II).

VII.16 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the establishment of the proposed P-4 post at this stage. The Committee will revert on this matter in its report on the revised estimates.

VII.17 Furthermore, the Advisory Committee trusts that the review of the Department will assess the structure and staffing of outreach programmes, with a view to identifying opportunities for consolidation and leveraging a more integrated use of existing capacity within the Department to address specific outreach needs.

Vacant posts and vacancy rates

Table VII.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	289	8.1	11.1	12.3	289	290	243	8.5	13.8	16.2	291	8.5
General Service and related	397	7.7	11.4	12.5	397	400	351	7.5	12.5	12.3	400	7.5

VII.18 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 96 regular budget-funded posts were vacant (2 D-2, 2 D-1, 3 P-5, 4 P-4, 14 P-3, 22 P-2, 5 National Professional Officer, 19 General Service (Other level) and 25 Local level). Recruitment for vacant posts was suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for the Department amounted to \$97.0 million. However, if the actual vacancy rate was applied, the post requirements would amount to \$90.6 million, representing a difference of \$6.4 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Special post allowance

VII.19 Information provided to the Advisory Committee indicates that, as at 30 June 2025, 15 posts (4 P-5, 6 P-4, 3 P-3 and 2 P-2) were filled by staff on special post allowance for more than one year, including four for over two years. **The Advisory Committee has repeatedly expressed concern regarding cases of temporary assignments of staff members to higher-level positions for lengthy periods (see also [A/79/7](#), paras. 33 and VII.8) and trusts that the protracted use of special post allowance will be reviewed in the context of the UN80 Initiative.** The Committee further discusses special post allowances in chapter I above.

VII.20 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VII.16 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VII.21 The proposed non-post resources for 2026 amount to \$26,653,200, reflecting a decrease of \$344,400, or 1.3 per cent, compared with the approved level for 2025 (A/80/6 (Sect. 28), table 28.12). Allotments for non-post resources in the Department represented 52.35 per cent of the 2024 appropriation for non-post resources.

Other staff costs

VII.22 Requirements of \$10,342,700, reflecting a marginal decrease of \$13,300, or 0.1 per cent, would provide, inter alia, for continuing general temporary assistance positions and temporary assistance to support peak workload periods.

(a) *Vacant continuing general temporary assistance positions*

VII.23 The Secretary-General proposes the continuation of 38 general temporary assistance positions. As at 30 June 2025, 25 of these positions (4 P-4, 9 P-3, 1 P-2 and 11 General Service (Other level)) were vacant. The Committee further discusses general temporary assistance positions in chapter I above.

(b) *Positions related to the issuance of press releases*

VII.24 Of the proposed continuing general temporary positions, 20 (4 P-4, 8 P-3 and 8 General Service (Other level)) were approved by the General Assembly in its resolution 78/252 for a pilot programme for the production of press releases and coverage of meetings in Arabic, Chinese, Russian and Spanish, in addition to the previously existing capacity in English and French. In its resolution 79/257, the General Assembly reiterated its request that the Secretary-General explore a model based on translation from a single language and submit the results of that study in the proposed programme budget for 2026. Information provided to the Advisory Committee indicates that, due to the liquidity situation, the pilot project has not started, the 20 approved positions were never recruited and the related resources were instead used to cover non-discretionary expenditures, including to support Member States and information centre operations. The Committee was further informed that the review of the issuance of press releases would be undertaken as part of the UN80 Initiative and that any budgetary impact would be reported in the context of the revised estimates report. **The Advisory Committee notes the lack of progress on this matter, despite previous requests of the General Assembly. The Committee reiterates that the production of multilingual press releases should be predicated on a translation model from a single language and supported with the deployment of reliable translation technology (A/79/7, para. VII.13, A/78/7, paras. VII.10–VII.12, and resolution 79/257, para. 61). The Committee trusts that, as part of the efforts to seek efficiencies under the UN80 Initiative and the review of the Department, progress will be achieved in modernizing the methods of work on press releases and related adjustments will be reflected in the next budget submissions.**

(c) *Short-term general temporary assistance*

VII.25 In addition to continuing positions, the Department makes use of short-term general temporary assistance. In 2024, it recruited 100 general temporary assistance

positions for a period of less than six months, a number far exceeding the level of all other Secretariat entities, with the exception of OHCHR. **The Committee trusts that the number of short-term general temporary assistance positions will be considered in the context of the review of the Department (see also para. VII.29 below).**

Other non-post resources

VII.26 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which contributed, in part, to underexpenditure under non-post resources (see also resolution 79/257, para. 9, and table VII.3). **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel of staff: requirements amount to \$311,100, reflecting an increase of \$6,900, or 2.3 per cent, compared with the 2025 appropriation, owing to new and expanded mandates. An amount of \$65,400, reflecting 21 per cent of the requirements, would provide for the participation of staff in internal or professional conferences and workshops. The rate of compliance with the advance booking policy for air travel was 55, 67 and 53 per cent in 2022, 2023 and 2024, respectively. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings with a view to strictly limiting travel costs, particularly for internal conferences and workshops, to the minimum necessary. The Committee is also of the view that the Department should improve travel planning and ensure increased compliance with the advance booking policy. The Committee therefore recommends a reduction of 10 per cent (\$31,100) to the proposed requirements under travel of staff;**

(b) Contractual services: requirements amount to \$8,263,600, reflecting a decrease of \$143,300, or 1.7 per cent, compared with the 2025 appropriation. Information provided to the Committee indicates a trend of underexpenditure in recent years, due to a reduction in campaigns, outreach activities, production of public information products and coverage across the Department, with expenditures amounting to \$4,720,300 for 2024 against an appropriation of \$8,318,300 (and an allotment of \$686,000), \$6,724,000 for 2023 against an appropriation of \$7,827,300, and \$5,691,800 for 2022 against an appropriation of \$6,276,400. **Taking into account the pattern of expenditures as well as the need to optimize resource utilization through more strategic and cost-effective working modalities for the delivery of effective communication outputs, the Advisory Committee recommends a reduction of 10 per cent (\$826,400) to the proposed requirements under contractual services;**

(c) Supplies and materials: requirements of \$343,000 represent a decrease of \$216,100, or 38.7 per cent, compared with the appropriation for 2025. Information provided to the Committee indicates a trend of underexpenditure over the years, with expenditures amounting to \$82,500 for 2024, \$201,500 for 2023 and \$182,000 for 2022, against average yearly appropriations of \$552,200. Furthermore, the Committee was informed that the expenditure for stationery and office supplies amounted to \$18,700 for 2024 against approved resources of \$263,800 (and an allotment of \$0), at an average cost of \$27 per staff member. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 20 per cent (\$68,600) to the proposed requirements under supplies and materials;**

(d) Furniture and equipment: requirements amount to \$702,800, with a decrease of \$24,900, or 3.4 per cent, attributable to the reduction in the number of

vehicles planned for replacement in 2026 from three to one (\$40,000), owing to the increased sharing of vehicles with resident coordinator offices and entities in information centre locations. Information provided to the Committee indicates that, as at 31 December 2024, the Department had 41 vehicles, which are expected to be gradually reduced to 33 in 2028. Furthermore, the Department plans to replace 150 out-of-warranty active laptops annually from 2026 to 2028, upon exceeding their useful life of three years. **The Advisory Committee trusts that, in the context of the UN80 Initiative, the Department will comprehensively review its vehicle holdings, taking also into account actual usage, opportunities for increased sharing with the resident coordinator offices and other entities and the availability of alternative transportation modalities, including rentals. The Committee also notes that the useful life of laptops defined by OICT is five years and considers that the proposed replacement schedule would allow for a more staggered approach. The Committee recommends a reduction of 10 per cent (\$70,200) to the proposed requirements under furniture and equipment;**

(e) Grants and contributions: requirements amount to \$783,500, with an increase of \$20,600, or 2.7 per cent, related to the travel of participants for events under the new colonialism outreach programme. Expenditure as at 30 June 2025 amounted to \$11,000 against an appropriation of \$762,900. Information provided to the Advisory Committee indicates a trend of underexpenditure over recent years, with expenditures amounting to \$172,200 for 2024, \$243,000 for 2023 and \$149,400 for 2022. The low budget implementation has been attributed to the continued impact of COVID-19 and the liquidity situation, which resulted in a reduced scope of outreach activities and training programmes, such as the Reham al-Farra Memorial Journalism Fellowship. **Taking into account the pattern of expenditures, the Advisory Committee recommends a reduction of 5 per cent (\$39,200) to the proposed requirements under grants and contributions. The Committee trusts that resource optimizations resulting from the departmental review will enable the Department to pursue greater engagement and participation in outreach activities and training programmes.**

VII.27 Subject to its recommendations in paragraph VII.26 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Impact assessment

VII.28 Regarding the assessment of the impact of the Department's work, according to information provided to the Advisory Committee upon enquiry, the Department tracks audience reach and engagement across United Nations social media platforms, web content and live-blogging formats, as well as the visibility and tone of media and social media coverage. Audience demographics and engagement patterns are analysed to tailor content delivery to specific platforms and target groups. The Department also continues to adapt to evolving methodologies in audience data collection. **The Advisory Committee considers that comprehensively and accurately measuring and assessing the impact of the Department's communications is integral to its core mandate. The Committee trusts that key findings on the qualitative and quantitative impact of the Department's operations, alongside detailed statistical information, disaggregated by language where relevant, will be included in the review of the Department, together with lessons learned and an analysis of areas for further improvement (see also [A/79/7](#), para. VII.32).**

Support to Department campaigns

VII.29 Upon enquiry, the Advisory Committee was informed that the majority of the Department campaigns focused on multi-year priority issues that require continuity, thematic expertise and coordination across the United Nations system. According to the Secretariat, full-time posts are generally more suitable than short-term positions to meet those needs. For time-limited campaigns, however, the Department adopts a hybrid model whereby staff are responsible for campaign oversight, internal coordination and stakeholder engagement, while external contractors carry out the implementation of the campaign. **The Advisory Committee trusts that, as part of the departmental review, the Secretary-General will assess the resource model for Department campaigns, particularly those of limited duration, including with respect to the use of staff on short-term positions and external contractors.**

Human resources-related matters

VII.30 Upon enquiry, the Advisory Committee was informed that, of the 290 posts in the Professional and higher categories with geographical status under the Department, as at 30 June 2025, 78 were encumbered by nationals from overrepresented Member States, 78 from Member States within range and 84 from underrepresented Member States. Furthermore, of the 62 appointments made within the Department in the context of the senior managers' compacts since 2022, 18 (or 29.0 per cent) had been from overrepresented Member States, 21 (or 33.9 per cent) from underrepresented Member States, and the remaining 23 (or 37.1 per cent) from Member States within range.

VII.31 The 266 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 73 Member States: 30 were nationals of African States, 42 of Asia-Pacific States, 16 of Eastern European States, 18 of Latin American and Caribbean States and 86 of Western European and other States, 73 were nationals of the United States of America, and 1 was under "Other".

VII.32 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 607 staff encumbering regular budget-funded posts and positions, 343 were women and 264 were men. Of the 251 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 129 were women and 122 were men.

VII.33 The Advisory Committee was also informed, upon enquiry, that 24 staff members in the Department were expected to retire in the next two years and 60 in the next five years.

VII.34 **The Advisory Committee notes that 33.9 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department of Global Communications. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. VII.35). The Committee further discusses matters related to human resources in chapter I above.**

Table VII.3

Section 28, Global communications: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a						Extrabudgetary						Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–May)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2024 appropriation/ estimate	2026 estimate	Variance (2025–2026)		
Posts	91 587.6	88 466.6	96 481.9	44 899.7	96 907.0	425.1	828.0	703.1	812.9	909.2	96.3	936.1	592.8	175.4	–	(175.4)	93 351.7	89 762.5	97 470.2	97 816.2	346.0		
Other staff costs	9 960.8	4 500.1	10 329.4	1 153.4	10 342.7	13.3	–	–	–	–	–	4 163.5	3 505.6	3 917.8	2 776.7	(1 141.1)	14 124.3	8 005.7	14 247.2	13 119.4	(1 127.8)		
Hospitality	28.0	–	28.8	–	28.8	–	–	–	–	–	–	–	–	31.9	–	(31.9)	28.0	–	60.7	28.8	(31.9)		
Consultants	–	0.4	–	0.7	–	–	–	–	–	–	–	–	89.9	–	–	–	–	90.3	–	–	–		
Experts	–	90.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	90.1	–	–	–		
Travel of representatives	–	12.1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12.1	–	–	–		
Travel of staff	289.3	293.6	304.2	114.6	311.1	6.9	19.5	15.9	18.6	18.6	–	253.5	236.2	300.9	76.0	(224.9)	562.3	545.7	623.7	405.7	(218.0)		
Contractual services	8 318.3	4 720.3	8 406.9	2 069.4	8 263.6	(143.3)	32.8	31.1	31.5	31.5	–	5 753.2	4 916.3	9 905.8	3 782.9	(6 122.9)	14 104.3	9 667.7	18 344.2	12 078.0	(6 266.2)		
General operating expenses	5 704.6	3 612.2	5 878.6	1 135.9	5 877.7	(0.9)	–	–	2.0	2.0	–	888.9	1 094.7	1 343.8	730.3	(613.5)	6 593.5	4 706.9	7 224.4	6 610.0	(614.4)		
Supplies and materials	569.7	82.5	559.1	35.8	343.0	(216.1)	–	–	0.9	0.9	–	0.9	74.6	25.0	32.9	7.9	570.6	157.1	585.0	376.8	(208.2)		
Furniture and equipment	734.2	191.9	727.7	64.4	702.8	(24.9)	–	–	–	–	–	191.3	345.4	111.0	111.0	–	925.5	537.3	838.7	813.8	(24.9)		
Improvement of premises	–	13.8	–	0.3	–	–	–	–	–	–	–	–	7.2	–	–	–	–	21.0	–	–	-		
Grants and contributions	724.2	172.2	762.9	11.0	783.5	20.6	–	–	–	–	–	255.2	102.8	169.5	–	(169.5)	979.4	275.0	932.4	783.5	(148.9)		
Other	–	–	–	–	–	–	–	–	–	–	–	164.4	–	–	–	–	164.4	–	–	–	–		
Total	117 916.7	102 155.8	123 479.5	49 485.3	123 560.2	80.7	880.3	750.1	865.9	962.2	96.3	12 607.0	10 965.4	15 981.1	7 509.8	(8 471.3)	131 404.0	113 871.3	140 326.5	132 032.2	(8 294.3)		

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VII.4

Overall budget allocation for United Nations information centres and offices and United Nations Information Services, 2024

(Thousands of United States dollars)

<i>Category</i>	<i>Post allocation</i>	<i>Non-post allocation^a</i>	<i>Total</i>	<i>Number of regular budget posts</i>
Department of Global Communications, Headquarters				
Information Centres Service	3 400.4	36.9	3 437.3	1 D-1, 2 P-5, 3 P-4, 2 P-3, 2 P-2, 11 GS (OL)
Subtotal, Headquarters	3 400.4	36.9	3 437.3	
United Nations Information Services				
Geneva	4 679.1	1 335.8	6 014.9	1 D-1, 2 P-5, 3 P-4, 4 P-3, 3 P-2, 1 GS (PL), 12 GS (OL)
Nairobi	—	52.1	52.1	1 D-1, 1 P-4, 1 P-3, 3 LL
Vienna	1 390.7	60.5	1 451.2	1 D-1, 1 P-4, 2 P-3, 1 P-2, 1 GS (PL), 4 GS (OL)
Subtotal, United Nations Information Services	6 069.8	1 448.4	7 518.2	
United Nations information centres and offices	17 568.3	2 287.3	19 855.6	6 D-1, 14 P-5, 6 P-4, 7 P-3, 43 NPO, 140 LL
Information Centres Service for United Nations offices	715.2	314.7	1 029.9	1 P-4, 7 NPO
Security-related provision for United Nations information centres	—	—	—	
Subtotal, United Nations information centres and offices	18 283.5	2 602.0	20 885.5	
Total	27 753.7	4 087.3	31 841.0	

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

Table VII.5

Regional view of budget allocation for United Nations information centres and offices and United Nations Information Services, 2024

(Thousands of United States dollars)

<i>Region</i>	<i>Location</i>	<i>Number of regular budget posts</i>	<i>Non-post allocation^a</i>	<i>Total</i>
Africa	Abuja, Accra, Antananarivo, Asmara, Brazzaville, Bujumbura, Dakar, Dar es Salaam (United Republic of Tanzania), Harare, Lomé, Luanda, Lusaka, Nairobi, Ouagadougou, Pretoria, Windhoek and Yaoundé	1 D-1, 4 P-5, 1 P-4, 1 P-3, 15 NPO and 39 LL	776.3	4 654.9
Americas	Asunción, Bogotá, Buenos Aires, La Paz, Lima, Mexico City, Panama City, Port of Spain, Rio de Janeiro (Brazil) and Washington, D.C.	1 D-1, 5 P-5, 1 P-4, 10 NPO and 29 LL	588.9	4 501.1
Arab States	Algiers, Beirut, Cairo, Khartoum, Manama, Rabat, Sana’a and Tunis	1 D-1, 1 P-5, 2 P-4, 1 P-3, 6 NPO and 22 LL	243.5	2 839.7
Asia and the Pacific	Canberra, Colombo, Dhaka, Islamabad, Jakarta, Kathmandu, Manila, New Delhi, Tehran, Tokyo and Yangon	2 D-1, 3 P-5, 1 P-4, 10 NPO and 33 LL	417.8	3 849.7

<i>Region</i>	<i>Location</i>	<i>Number of regular budget posts</i>	<i>Non-post allocation^a</i>	<i>Total</i>
Europe and the Commonwealth of Independent States	Almaty (Kazakhstan), Ankara, Baku, Brussels, Geneva, Kyiv, Minsk, Moscow, Prague, Tashkent, Tbilisi, Vienna, Warsaw and Yerevan	4 D-1, 3 P-5, 7 P-4, 12 P-3, 4 P-2, 2 GS (PL), 16 GS (OL), 9 NPO and 20 LL	2 013.6	12 656.9
Total		9 D-1, 16 P-5, 12 P-4, 14 P-3, 4 P-2, 2 GS (PL), 16 GS (OL), 50 NPO and 143 LL	4 040.1	28 502.3

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

Table VII.6

Post and non-post resources for United Nations information centres and offices

(Thousands of United States dollars)

<i>No.</i>	<i>Location</i>	<i>Year of establishment</i>	<i>Non-post allocation^a</i>	<i>Value of rent-free premises</i>	<i>Value of extrabudgetary contribution</i>	<i>Number of regular budget posts</i>
1	Abuja	1963	70.2	78.0	–	1 P-5, 1 NPO, 3 LL
2	Accra	1958	35.8	25.0	–	1 NPO, 4 LL
3	Algiers	1963	47.9	–	–	1 NPO, 2 LL
4	Almaty, Kazakhstan	1993	0.0	9.6	–	1 P-4
5	Ankara	1975	5.8	–	–	1 NPO, 1 LL
6	Antananarivo	1963	22.9	47.4	–	1 NPO, 1 LL
7	Asmara	1993	1.2	–	–	1 NPO
8	Asunción	1962	38.2	–	–	1 NPO, 2 LL
9	Baku	1992	18.3	12.0	–	1 NPO
10	Beirut	2010	48.1	37.5	–	1 P-4, 1 P-3, 1 NPO and 3 LL
11	Bogotá	1954	50.5	–	–	1 P-5, 1 NPO and 3 LL
12	Brazzaville	1988	35.1	42.0	–	1 NPO and 1 LL
13	Brussels	2004	162.2	445.3	300.1	1 D-1, 1 P-5, 2 P-4, 6 P-3 and 12 LL
14	Buenos Aires	2009	15.8	–	–	1 P-5, 1 NPO and 3 LL
15	Bujumbura	1961	53.6	37.8	–	1 NPO and 2 LL
16	Cairo	1997	29.9	–	–	1 D-1, 1 NPO and 5 LL
17	Canberra	1948	63.2	–	–	1 P-5, 1 NPO and 3 LL
18	Colombo	1996	3.2	21.0	–	1 LL
19	Dakar	1980	90.2	30.0	–	1 P-5, 1 NPO and 4 LL
20	Dar es Salaam, United Republic of Tanzania	1961	33.6	34.4	–	1 NPO and 3 LL
21	Dhaka	1981	5.3	–	–	1 NPO and 3 LL
22	Harare	1982	62.7	84.4	–	1 NPO and 3 LL
23	Islamabad	1951	33.4	–	–	1 P-5, 1 NPO and 3 LL
24	Jakarta	1985	54.9	–	–	1 P-5, 1 NPO and 3 LL
25	Kathmandu	1964	29.7	–	–	1 NPO and 2 LL
26	Khartoum	1963	50.0	11.3	–	1 NPO and 3 LL
27	Kyiv	1992	277.4	45.0	–	1 NPO
28	La Paz	1967	15.0	–	–	1 NPO and 2 LL

<i>No.</i>	<i>Location</i>	<i>Year of establishment</i>	<i>Non-post allocation^a</i>	<i>Value of rent-free premises</i>	<i>Value of extrabudgetary contribution</i>	<i>Number of regular budget posts</i>
29	Lima	2005	47.6	–	–	1 NPO and 2 LL
30	Lomé	1962	20.2	10.7	–	1 NPO and 2 LL
31	Luanda	2023	34.9	–	–	1 P-5
32	Lusaka	1975	31.7	–	–	1 NPO and 2 LL
33	Manama	1991	13.0	4.5	99.0	1 P-5 and 1 LL
34	Manila	1953	24.3	–	–	1 NPO and 3 LL
35	Mexico City	1947	95.8	–	45.3	1 P-5, 1 NPO and 6 LL
36	Minsk	1992	5.0	18.0	–	1 NPO
37	Moscow	1948	142.1	–	–	1 D-1, 1 NPO and 5 LL
38	New Delhi	1947	40.7	21.6	–	1 D-1, 1 NPO and 5 LL
39	Ouagadougou	1982	95.5	26.4	–	1 NPO and 3 LL
40	Panama City	1982	–	–	37.2	1 NPO
41	Port of Spain	1962	75.8	–	–	1 P-4, 1 NPO and 3 LL
42	Prague	1999	2.9	97.0	23.2	1 NPO and 2 LL
43	Pretoria	1995	48.2	53.3	–	1 P-5, 1 NPO and 4 LL
44	Rabat	2022	21.5	–	–	1 P-4 and 2 LL
45	Rio de Janeiro, Brazil	1987	23.9	51.2	–	1 P-5, 1 NPO and 4 LL
46	Sana'a	1959	17.3	–	–	1 NPO and 3 LL
47	Tashkent	1993	3.7	–	–	1 NPO
48	Tbilisi	1993	8.0	–	–	1 NPO
49	Tehran	1950	64.0	–	–	1 P-4, 1 NPO and 2 LL
50	Tokyo	1958	43.6	94.9	115.6	1 D-1, 1 NPO and 5 LL
51	Tunis	1960	15.8	–	–	1 NPO and 3 LL
52	Warsaw (funded by extrabudgetary resources)	1991	–	65.0	198.0	–
53	Washington, D.C.	1946	226.2	–	–	1 D-1, 1 P-5, 1 NPO and 4 LL
54	Windhoek	1992	29.2	22.4	–	1 NPO and 2 LL
55	Yangon	1959	55.5	–	–	1 NPO and 3 LL
56	Yaoundé	1965	60.3	21.2	–	1 NPO and 2 LL
57	Yerevan	1992	10.0	7.2	–	1 NPO
Total			2 610.8	1 460.9	620.4	6 D-1, 14 P-5, 7 P-4, 7 P-3, 50 NPO and 140 LL

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

Part VIII

Common support services

Section 29

Management and support services

Regular budget	
Appropriation for 2024	\$345,003,600
Allotment for 2024	\$319,420,900
Expenditure for 2024	\$320,770,100
Appropriation for 2025	\$360,910,100
Expenditure as at 30 June 2025	\$146,382,500
Proposal for 2026	\$358,625,900
Other assessed^a	
Appropriation for 2024	\$213,446,600
Expenditure for 2024	\$213,166,400
Estimate for 2025	\$210,940,900
Expenditure as at 30 June 2025	\$208,531,900
Proposal for 2026 ^b	\$230,805,400
Extrabudgetary resources	
Available for 2024	\$281,527,000
Expenditure for 2024	\$288,487,800
Estimate for 2025	\$302,651,100
Expenditure as at 30 June 2025	\$172,912,100
Projected for 2026	\$285,661,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
^a The budget period for other assessed resources is from 1 July to 30 June.	
^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.1 Part VIII of the proposed programme budget for 2026 covers section 29, Management and support services, which comprises six sections: 29A to 29C, under the responsibility of the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and OICT, respectively; and 29D to 29F, under the responsibility of the United Nations Offices at Nairobi, Geneva and Vienna, respectively. Each section is addressed separately below.

VIII.2 The regular budget resources requested by the Secretary-General for section 29 for 2026 amount to \$358,625,900 before recosting, reflecting a net decrease of \$2,284,200, or 0.6 per cent, compared with the appropriation for 2025.

Section 29A

Department of Management Strategy, Policy and Compliance

Regular budget	
Appropriation for 2024	\$66,795,800
Allotment for 2024	\$61,060,700
Expenditure for 2024	\$61,480,300
Appropriation for 2025	\$68,358,900
Expenditure as at 30 June 2025	\$29,172,900
Proposal for 2026	\$69,820,500
Other assessed^a	
Appropriation for 2024	\$58,254,200
Expenditure for 2024	\$59,372,300
Estimate for 2025	\$59,496,900
Expenditure as at 30 June 2025	\$60,713,800
Proposal for 2026 ^b	\$63,897,400
Extrabudgetary resources	
Available for 2024	\$35,309,900
Expenditure for 2024	\$34,986,900
Estimate for 2025	\$40,976,800
Expenditure as at 30 June 2025	\$21,460,400
Projected for 2026	\$38,089,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.3 The regular budget resources requested for section 29A for 2026 amount to \$69,820,500 before recosting, reflecting a net increase of \$1,461,600, or 2.1 per cent, compared with the appropriation for 2025. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.20.

VIII.4 The proposed increase before recosting under section 29A relates primarily to a net increase under other changes under a number of budget lines for various

subprogrammes, while the proposed conversion of temporary positions and reassignments of posts, as discussed below, would be cost-neutral (A/80/6 (Sect. 29A), para. 29A.149).

General observations

UN80 Initiative

VIII.5 The Advisory Committee recalls that it considered that a clear delineation of roles, including in terms of the second line of defence, was needed between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support with respect to spending reviews, human resources management and asset management to avoid the overlapping of functions, gaps in responsibilities and a negative impact on accountability (A/79/7, paras. VIII.19 and VIII.40). **The Advisory Committee considers that the UN80 Initiative offers an opportunity to take stock and to review the progress and challenges of the implementation of the management reform, in particular as it pertains to the need for further delineation of the roles of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support with respect to spending reviews, human resources management and asset management, as well as efforts aimed at avoiding the possible duplication of functions in order to ensure the optimal use of resources.**

VIII.6 Upon enquiry, the Advisory Committee was informed that the Department of Management Strategy, Policy and Compliance was presently undertaking a functional review, including an assessment of non-location-dependent functions, aimed at reducing its footprint in high-cost duty stations, primarily in New York, and possibly relocating selected functions to lower-cost locations. **The Advisory Committee looks forward to receiving related proposals with detailed assessments and a cost-benefit analysis in the context of the revised estimates.**

Role of the Department of Management Strategy, Policy and Compliance in the UN80 Initiative

VIII.7 With regard to the role of the Department of Management Strategy, Policy and Compliance in the implementation of the UN80 Initiative, including as it pertains to the second line of defence, the Advisory Committee was informed, upon enquiry, that the mandate of the Department would not change. As the Secretary-General's lead department for management strategy, policy and compliance, the Department would continue to own cross-cutting UN80 processes related to its areas of responsibility, including areas such as delegation of authority, enterprise risk management and internal control frameworks. Ownership of operational implementation, including service delivery, systems management and staffing, would lie with the relevant business owners, such as OICT and the Department of Operational Support, depending on the function. According to the Department of Management Strategy, Policy and Compliance, the delegation of authority framework would not change and heads of entities would continue to exercise delegated decision-making authority, as set out in the related instrument.

VIII.8 Furthermore, the Advisory Committee was informed that the UN80 Initiative was being carried out in a transparent manner and that the Department of Management Strategy, Policy and Compliance had been in regular consultation with staff and their representatives, in accordance with article VIII of the Staff Regulations and Rules of the United Nations. Any resulting staffing changes, including terminations, would proceed in full compliance with the relevant staff regulations and rules. In that connection, the Committee was informed that the retention of staff with technological proficiency, and the adaptability to use new technologies, would be aimed at ensuring

that the workforce would be able to address the challenges of the Organization in a complex and rapidly changing world. **The Advisory Committee trusts that as the UN80 Initiative progresses, the Department of Management Strategy, Policy and Compliance will continue to engage proactively with staff, in accordance with the Staff Regulations and Rules of the United Nations. The Committee looks forward to receiving comprehensive information on the implementation of staffing changes in the context of the UN80 Initiative, including the framework to retain staff with required abilities for the work of the Organization, such as technological proficiency and adaptability.**

Table VIII.1
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	275	1 USG, 2 ASG, 8 D-2, 18 D-1, 36 P-5, 49 P-4, 42 P-3, 25 P-2/1, 20 GS (PL), 73 GS (OL), 1 LL
Proposed for 2026	282	1 USG, 2 ASG, 8 D-2, 19 D-1, 38 P-5, 51 P-4, 43 P-3, 25 P-2/1, 20 GS (PL), 74 GS (OL), 1 LL
Conversion from temporary position	6	1 P-5, 2 P-4 and 1 GS (OL) under subprogramme 1, component 3; 1 P-5 and 1 P-3 under subprogramme 3, component 2
Conversion from extrabudgetary	1	1 D-1 under subprogramme 2, component 1
Reassignment	–	1 P-4 and 1 GS (OL) within subprogramme 2, component 3
Other assessed		
Estimated for 2025	180	1 D-2, 3 D-1, 13 P-5, 57 P-4, 40 P-3, 7 P-2/1, 5 GS (PL), 54 GS (OL)
Estimated for 2026	180	1 D-2, 3 D-1, 13 P-5, 57 P-4, 40 P-3, 7 P-2/1, 5 GS (PL), 54 GS (OL)
Extrabudgetary		
Estimated for 2025	131	7 P-5, 24 P-4, 25 P-3, 7 P-2/1, 1 NPO, 13 GS (PL), 35 GS (OL), 19 LL
Projected for 2026	131	7 P-5, 24 P-4, 25 P-3, 7 P-2/1, 1 NPO, 13 GS (PL), 35 GS (OL), 19 LL

Comments and recommendations on posts

VIII.9 The regular budget resources for posts proposed for 2026 amount to \$52,047,800, representing an increase of \$1,542,000, or 3.1 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 29A\)](#), table 29A.39). The resources would provide for 282 posts, including: (a) the conversion of six temporary positions to posts, namely one Senior Programme Management Officer (P-5), one Management and Programme Analyst (P-4), one Legal Officer (P-4) and one Administrative Assistant (General Service (Other level)) under subprogramme 1, component 3, and one Senior Programme Management Officer (P-5) and one Legal Officer (P-3) under subprogramme 3, component 2, with the six positions having been established between 2008 and 2012 and all currently encumbered; (b) the conversion from extrabudgetary resources of one Chief of Service (D-1) post under subprogramme 2, component 1; and (c) the reassignment of one Programme Budget Officer post to Data Specialist (P-4) and one Finance and Budget Assistant post to Data Analysis Assistant (General Service (Other level)) within subprogramme 2, component 3. Annex II to the report of the Secretary-General provides related details and justifications.

VIII.10 Upon enquiry, the Advisory Committee was informed that the Secretary-General proposes to convert to posts those long-term general temporary assistance positions that have been established for at least 10 years and that have core functions and are therefore of a continuous nature (see also [A/80/6 \(Introduction\)](#), para. 18 (c)). Regarding the proposed conversion from extrabudgetary resources of one Chief of Service (D-1) post under subprogramme 2, component 1, the Committee was informed that since the establishment of the post in 2023, the D-1 Chief of Service has maintained a primary focus on addressing cost-recovery issues and also acts as Secretary to the Committee on Contributions. The Chief of Service oversees global cost-recovery operations involving over 3,000 services delivered by more than 75 providers, managing approximately \$430 million in annual revenue. The cost-recovery core mandate has not fundamentally changed, although operational experience has led to enhanced coordination with the Treasury and Controller functions and expanded stakeholder engagement with Member States and service providers.

VIII.11 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against, at this time, the proposed conversion from extrabudgetary resources of one post of Chief of Service (D-1), the conversion of six general temporary assistance positions to posts (2 P-5, 2 P-4, 1 P-3 and 1 General Service (Other level)) and the reassignments (1 P-4 and 1 General Service (Other level)).** The Committee will revert on this matter in its report on the revised estimates. The Committee discusses the conversion of general temporary positions to posts in chapter I above.

Vacancy rates and vacant posts

Table VIII.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	181	10.7	13.9	15.6	181	11.4	13.2	13.3	187	11.4
General Service and related	94	16.1	21.9	18.7	94	15.9	16.1	17.0	95	15.9

VIII.12 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 40 posts (1 D-1, 6 P-5, 4 P-4, 11 P-3, 2 P-2/1, 2 General Service (Principal level) and 14 General Service (Other level)) were vacant, and seven posts and temporary positions (2 P-3 and 5 General Service (Other level)) had been vacant for longer than two years. Recruitment for those posts had been suspended due to the recruitment freeze in response to the ongoing liquidity situation. The Committee was also informed that, applying the proposed vacancy rates, the 2026 estimates under posts for the Department of Management Strategy, Policy and Compliance would amount to \$52 million. However, applying the actual vacancy rate, the estimates under posts would amount to \$51.8 million, representing a difference of \$200,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.13 Subject to its recommendations and observations in paragraph VIII.11, as well as in paragraph 9 in chapter I above, and without prejudice to the consideration of future resource requirements in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VIII.14 The proposed non-post resources for 2026 amount to \$17,772,700 before recosting, reflecting a net decrease of \$80,400, or 0.5 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 29A), table 29A.44).

VIII.15 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9). Allotments for non-post resources in the Department of Management Strategy, Policy and Compliance represented 81.7 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee provides observations and recommendations under the following budget classes:**

(a) Consultants: the proposed resources amount to \$631,800, reflecting an increase of \$59,000 compared with the 2025 appropriation. Information provided to the Advisory Committee shows a trend of overexpenditure under this budget class: in 2022, expenditure was \$1,084,200 against an appropriation of \$388,000; in 2023, \$1,258,800 against an appropriation of \$478,800; and in 2024, \$835,500 against an appropriation of \$732,500. The Committee was informed that the recent overexpenditure was mainly due to the posting of central training provisions in the actual expenditure classes, including under consultants, compared with the budget consolidated under contractual services (in 2022 and 2023); and consultancy services for the Secretary-General's Task Force on Addressing Racism and Promoting Dignity for All in the United Nations (in 2022), while in 2024, expenditure had been lower due to the ongoing liquidity constraints, which had reduced available central training resources normally utilized for training consultants. From the supplementary information provided to it, the Committee notes several planned consultancies for over 90 days, including three consultancies for more than 200 days, in areas of the core programme of work of the Department. **The Advisory Committee recalls that, in noting the pattern of significant overexpenditure for consultants since 2020, the Committee has emphasized the need for realistic budgeting and budgetary discipline. Furthermore, the Committee has trusted that every effort would be made to utilize in-house expertise and to consolidate knowledge in order to minimize the need for external consultancies (see A/79/7, para. VIII.12). The Committee therefore recommends a reduction of 10 per cent (\$63,200) to the proposed requirements under consultants;**

(b) Travel of staff: the proposed resources amount to \$448,100, reflecting an increase of \$23,000 compared with the 2025 appropriation. The Advisory Committee was informed that recent expenditure patterns, with significant overexpenditure in 2022 and 2023, were mainly due to the recording of central training expenditure provisions in the actual classes of expenditure (including under travel of staff), compared with the budget consolidated under contractual services (in 2022, 2023 and 2024). From the supplementary information provided to it, the Committee notes that travel planned for 2026 would include trips to various duty

stations, for example for human resources network working group meetings, outreach missions and to provide guidance on results-based management. The Committee also notes that travel planned for subprogramme 5 includes several missions to assess progress on efforts to address racism that include two person-trips for every duty station to be visited. **The Advisory Committee considers that there is a need to intensify efforts aimed at maximizing the use of virtual meetings, online platforms and remote training tools with a view to strictly limiting travel costs. The Committee therefore recommends a reduction of 10 per cent (\$44,800) to the proposed requirements under travel of staff;**

(c) Contractual services: the proposed resources amount to \$9,887,100, reflecting an increase of \$968,100, or 10.9 per cent, compared with the 2025 appropriation. Information provided to the Advisory Committee shows underexpenditure: in 2022, expenditure amounted to \$5,917,900 against an appropriation of \$7,876,300; in 2023, \$5,824,200 against an appropriation of \$8,650,200; and in 2024, \$5,006,600 against an appropriation of \$8,932,900 (allotment: \$7,627,900). The Committee was informed that, as also noted under the relevant budget classes, the recent underexpenditure was mainly due to the recording of central training expenditure provisions in the actual classes of expenditure (for example, other staff costs, consultants and travel of staff), compared with the budget consolidated under contractual services (2022, 2023 and 2024). In addition, the ongoing liquidity constraints had reduced available resources for central training activities. Information provided to the Committee indicates that an amount of \$1,140,000 would be needed for the staff selection 2.0 initiative, which will update the staff selection system, as endorsed by the General Assembly in its resolution [77/278](#) (see also para. VIII.23 below). **The Advisory Committee reiterates that, in order to maintain budgetary transparency and comparability of data, the actual expenditure should be consistently recorded under the same budget class for which the appropriation was originally approved, and trusts that appropriate action will be taken in that regard. Taking into consideration the pattern of underexpenditure, the Committee recommends a reduction of 3 per cent (\$296,600) to the proposed requirements under contractual services;**

(d) Supplies and materials: the proposed resources amount to \$46,900, reflecting a decrease of \$6,900 compared with the 2025 appropriation. Information provided to the Advisory Committee shows underexpenditure: in 2022, expenditure amounted to \$18,400 against an appropriation of \$64,800; in 2023, \$13,300 against an appropriation of \$71,400; and in 2024, \$1,600 against an appropriation of \$65,100 (allotment: also \$65,100). **Taking into account the recent pattern of underexpenditure, the Advisory Committee recommends a reduction of 20 per cent (\$9,400) to the proposed requirements under supplies and materials;**

(e) Furniture and equipment: the proposed resources amount to \$398,600, reflecting an increase of \$188,400 compared with the 2025 appropriation. The Advisory Committee was informed that recent expenditure patterns were mainly due to the posting of central training provisions in the actual expenditure class (including under furniture and equipment), compared with the budget consolidated under contractual services; and the posting of treasury-specialized software requirements under furniture and equipment, compared with the budget provision under contractual services. Furthermore, the 2026 budget proposes some realignment of resources between objects of expenditure of supplies and materials, and furniture and equipment, considering the historical patterns of consumption. Upon enquiry, the Committee was informed that, as at 31 December 2024, the Department of Management Strategy, Policy and Compliance had 1,732 laptops, of which 1,232, or 71 per cent, were in use, and 500, or 29 per cent, were not in use. The Committee was also informed that, in 2026, 160 laptops would be replaced and an equal number of

160 laptops would be decommissioned. The Committee was further informed that, in accordance with the official replacement cycle described in section 29C, Office of Information and Communications Technology, the Department budgets a new laptop for each approved post once every four years, and that the actual ratio of active laptops to approved posts would normally be 1:1. The Committee notes that the actual ratio of laptops significantly exceeds the 275 posts approved for 2025 in the Department in the regular budget and the total estimated 586 posts for 2025 from all funding sources. **The Advisory Committee notes that the useful lifespan of laptops as defined by OICT is five years and is of the view that the proposed acquisitions and replacements allow for a more staggered approach, and recommends a reduction of 10 per cent (\$39,900) to the proposed requirements under furniture and equipment.** The Committee discusses the management of information and technology equipment, including laptops, in chapter I above.

VIII.16 Subject to its recommendations in paragraph VIII.15, and without prejudice to its consideration of any future resource proposals in the context of the UN80 Initiative, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Spending reviews

VIII.17 Upon enquiry, the Advisory Committee was informed that Secretariat entities have already undertaken significant reviews as part of the preparation of proposals for the forthcoming revised estimates for 2026 in the context of the UN80 Initiative, and that the approach for conducting such reviews would be adjusted as needed in the context of the preparation of the proposed programme budget for 2027. The Committee was also informed that the Programme Planning and Budget Division of the Department of Management Strategy, Policy and Compliance will continue to expand its engagement with other stakeholders, such as the Business Transformation and Accountability Division within the same Department and the Division for Special Activities of the Department of Operational Support, to build on their specific expertise. Furthermore, the Department of Management Strategy, Policy and Compliance is examining the possibility of developing benchmarks regarding specific types of efficiencies for similar entities. For example, the pilot conducted with the Department of Operational Support to review the support architecture of ECA, under section 18, Economic and social development in Africa, may be rolled out to other regional commissions. **The Advisory Committee notes the continuing improvement of spending reviews, with more detailed guidelines and further engagement in the process of other stakeholders at Headquarters. While acknowledging that, in the context of the UN80 Initiative, reviews and analyses of proposed resources are being undertaken by all entities, the Committee underscores the role of spending reviews moving forward, as a routine exercise that can foster a culture of efficiency and promote related cultural changes on an ongoing basis.** The Committee further discusses spending reviews in chapter I above.

Human resources-related matters

VIII.18 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 181 posts in the Professional and higher categories with geographical status, 33 were encumbered by nationals from overrepresented Member States, 74 from Member States within range, 48 from underrepresented Member States, and 1 was under "Other"; the remaining posts were vacant. Furthermore, of the 68 appointments made under section 29A in the context of the senior managers' compacts since 2022,

28 (or 42 per cent) had been from underrepresented Member States, 32 (or 47 per cent) from Member States within range, 7 (or 10 per cent) from overrepresented States, and 1 (or 1 per cent) from an unrepresented State.

VIII.19 The 279 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 125 Member States: 25 were nationals of African States, 90 of Asia-Pacific States, 17 of Eastern European States, 28 of Latin American and Caribbean States, 69 of Western European and other States, 39 were nationals of the United States of America, and 2 were under “Other”.

VIII.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 248 staff encumbering regular budget-funded posts and positions, 163 were women and 85 were men. Of the 170 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 103 were women and 67 were men.

VIII.21 The Advisory Committee was informed, upon enquiry, that 6 staff members in the Department of Management Strategy, Policy and Compliance would reach mandatory retirement age in the next two years, and 20 in the next three to five years.

VIII.22 **The Advisory Committee notes that 42 per cent of appointments in the Department of Management Strategy, Policy and Compliance since 2022 have been from underrepresented Member States and 1 per cent from an unrepresented Member State, below the 50 per cent target set under the senior managers’ compacts with the Secretary-General. The Committee trusts that the Department will continue its efforts, particularly under the senior managers’ compacts, towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation in the Secretariat.** The Committee further discusses matters related to human resources in chapter I above.

Staff selection 2.0 initiative

VIII.23 The Advisory Committee was informed, upon enquiry, that the staff selection 2.0 initiative had been presented in the report of the Secretary-General entitled “Ways forward in the implementation of human resources management reforms for the period 2023–2026” (A/77/590) and endorsed by the General Assembly in paragraph 9 of its resolution 77/278. The staff selection 2.0 initiative encompasses: (a) the professionalization of recruitment functions; (b) a comprehensive job analysis and updating of job profiles; (c) the development of new assessment methods and tools; (d) continuous monitoring of data and agile adjustments and improvements; (e) a streamlined recruitment process, including simpler application phase; and (f) the alignment of human resources management processes with the United Nations Language Framework. The Committee was informed that phase one of the staff selection 2.0 initiative would conclude by the third quarter of 2025, when project teams would have undertaken the review, design and development of proposed revisions to policy, procedure and structure, and that phase two would commence in the fourth quarter of 2026, with the implementation of the approved changes. The Committee was also informed that the liquidity situation might have a significant impact on the implementation of the staff selection 2.0 initiative. **The Advisory Committee considers that the UN80 Initiative should be accompanied by enhanced commitment and efforts towards achieving human resources goals**

and, in that regard, underscores the importance of the staff selection 2.0 initiative in addressing existing challenges in the recruitment process. The Committee considers that more detailed and updated information on the timeline of implementation of the project's workstreams and the expected changes in recruitment practices and policies should be provided to the General Assembly at the time of its consideration of the present report. The Committee addresses the staff selection 2.0 initiative in the context of its consideration of the relevant human resources management reports.

Section 29B

Department of Operational Support

Regular budget	
Appropriation for 2024	\$96,246,000
Allotment for 2024	\$87,717,900
Expenditure for 2024	\$87,652,100
Appropriation for 2025	\$101,043,900
Expenditure as at 30 June 2025	\$38,471,300
Proposal for 2026	\$101,017,600
Other assessed^a	
Appropriation for 2024	\$118,262,800
Expenditure for 2024	\$118,941,400
Appropriation for 2025	\$117,175,200
Expenditure as at 30 June 2025	\$114,403,000
Proposal for 2026 ^b	\$131,859,500
Extrabudgetary resources	
Available for 2024	\$66,488,400
Expenditure for 2024	\$69,280,100
Estimate for 2025	\$76,357,100
Expenditure as at 30 June 2025	\$47,112,500
Projected for 2026	\$71,113,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.24 The regular budget resources requested under section 29B, Department of Operational Support, for 2026 amount to \$101,017,600, reflecting a net decrease of \$26,300 compared with the appropriation for 2025 ([A/80/6 \(Sect. 29B\)](#), table 29B.29).

VIII.25 The net decrease of \$26,300 relates mostly to reduced requirements under technical adjustments (\$540,200), which are partially offset by increases under new and expanded mandates (\$99,400) and other (\$414,500) (*ibid.*, paras. 29B.107–109). Information on the evolution of overall financial resources by object of expenditure is contained in table VIII.21.

Table VIII.3
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	366	1 USG, 2 ASG, 5 D-2, 6 D-1, 12 P-5, 16 P-4, 16 P-3, 13 P-2/1, 16 GS (PL), 186 GS (OL), 93 TC
Conversion	4	2 P-5, 1 P-4, 1 P-2/1
Proposed for 2026	370	1 USG, 2 ASG, 5 D-2, 6 D-1, 14 P-5, 17 P-4, 16 P-3, 14 P-2/1, 16 GS (PL), 186 GS (OL), 93 TC
Other assessed		
Authorized for 2025	436	2 D-2, 9 D-1, 32 P-5, 86 P-4, 121 P-3, 12 P-2/1, 20 GS (PL), 154 GS (OL)
Proposed for 2026	498	2 D-2, 9 D-1, 34 P-5, 96 P-4, 132 P-3, 12 P-2/1, 3 NPO, 20 GS (PL), 179 GS (OL), FS 11
Extrabudgetary		
Estimated for 2025	97	5 P-5, 17 P-4, 14 P-3, 7 P-2/1, 14 GS (PL), 37 GS (OL), 3 TC
Projected for 2026	96	5 P-5, 16 P-4, 14 P-3, 7 P-2/1, 14 GS (PL), 37 GS (OL), 3 TC

General observations

UN80 Initiative

VIII.26 The Advisory Committee recalls that it considered that a clear delineation of roles, including in terms of the second line of defence, was needed between the Department of Management Strategy, Policy and Compliance and the Department of Operational Support with respect to spending reviews, human resources management and asset management to avoid the overlapping of functions, gaps in responsibilities and a negative impact on accountability ([A/79/7](#), paras. VIII.19 and V.III.40). **The Advisory Committee considers that the UN80 Initiative offers an opportunity to take stock and to review progress and challenges of the implementation of the management reform, in particular as it pertains to the need for further delineation of the roles of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support with respect to spending reviews, human resources management and asset management and efforts to avoid possible duplication of functions and ensuring optimal use of resources.**

VIII.27 According to information provided to the Advisory Committee upon enquiry regarding the mental health services provided by both the Department of Operational Support and the Department of Safety and Security, the Department of Operational Support is actively managing the mental health issues of uniformed personnel. The Department also hosts the Staff Counsellors Office in the Healthcare Management and Occupational Safety and Health Division. The mandate of the Staff Counsellors Office is limited to the counselling of Secretariat staff in New York and cooperation in the implementation of the civilian mental health strategy of the Department of Management Strategy, Policy and Compliance. The Department of Safety and Security hosts stress counsellors with specific responsibilities for critical incident

stress management. A structural review on mainstreaming mental health support in the United Nations system is currently under way in the Department of Management Strategy, Policy and Compliance. **The Advisory Committee looks forward to the results of the structural review on mental health support in future reports.**

VIII.28 With regard to the delivery of travel services, according to information provided to the Advisory Committee upon enquiry, a new solicitation process is currently in place. Given the business requirements to provide travel services at Headquarters and the single point of sale market, only one travel management company is required to support operations. Having a single travel management company model is the industry best practice for the Headquarters operational support model and is the preferred option in terms of ensuring a consistent traveller experience and higher quality vendor management by the United Nations. Moreover, having multiple travel management companies and travel agencies servicing the same business needs and travellers could violate International Air Transport Association rules and regulations. The Committee notes that, in the context of its consideration of the proposed budget of the United Nations Office at Vienna, it was informed that the Office pays the travel service provider a fixed transaction fee for each airline ticket (€34.50 per direct flight ticket and €44.50 per indirect flight ticket), which minimizes ticket costs as no management fee percentage is applied to the cost of the ticket.

VIII.29 According to information provided to the Advisory Committee upon enquiry, the Secretariat is undertaking a comprehensive review of global United Nations travel processing arrangements as part of the UN80 Initiative. The review is intended to consolidate and streamline travel processing offices to enhance efficiency and effectiveness. Consistent with leading practices in the corporate travel industry, all travel processing offices will be evaluated based on data-driven metrics related to productivity, efficiency and performance. These findings will inform the development of a future-fit operational support model.

VIII.30 **The Advisory Committee recalls that the General Assembly, in its resolution 77/263 B, requested the Secretary-General to take measures to ensure that the existing process of booking of air tickets through the contracted travel agency is cost-effective (see also A/79/7/Add.44, para. 35, A/79/628, para. 52, and paras. VIII.28 and VIII.29 above). The Committee looks forward to the results of the current review exercise, including comparative information on productivity and efficiency, on the different frameworks of calculation of the travel agency management fee.**

VIII.31 Upon enquiry, the Advisory Committee was provided with information on the activities of the improved service delivery team and its engagement in the context of optimizing service delivery under the UN80 Initiative. At the Secretariat level, the team provides strategic coordination and support functions for critical UN80 efficiency initiatives, including the common administrative platform and support to the payroll and accounts payable consolidation initiatives, as well as direct support and coordination to the leadership of the Department of Operational Support in all the areas of the UN80 Initiative under its purview. With regard to the United Nations system-wide efficiency effort, under the leadership of the Director of the Division for Special Activities, the team leads the Secretariat's engagement in the United Nations Sustainable Development Group's efficiency agenda, including in the business operations strategy, common back office and global shared services workstreams. The team also provides strategic coordination and support as needed to the 7 initiatives (out of a total of 22) that the Department of Operational Support is responsible for leading under the High-level Committee on Management's efforts to achieve system-wide efficiencies.

VIII.32 The Advisory Committee considers that the UN80 Initiative presents an opportunity to take stock of progress, challenges and opportunities related to system-wide initiatives and to develop proposals to improve the provision of support services across the Secretariat and system-wide, based on cost-benefit analyses, performance and competitiveness, in order to generate tangible and sustainable efficiencies, including through the clear delineation of functions. In that regard, the Committee trusts that more information will be provided on the role of the Department of Operational Support with respect to the provision of support services to other United Nations entities and agencies, funds and programmes in the context of the UN80 Initiative.

Comments and recommendations on posts

VIII.33 The proposed regular budget resources for posts for 2026 amount to \$45,908,800 before recosting, which represents an increase of \$808,400, or 1.8 per cent, compared with the appropriation for 2025. These resources would provide for 370 posts (74 in the Professional and higher categories and 295 in the General Service and related categories), reflecting an increase of 4 posts compared with 2025.

VIII.34 The proposed increase of \$808,400 is attributable to the proposed conversion of four general temporary assistance positions (2 P-5, 1 P-4 and 1 P-2/1) to posts. It is indicated that the proposed cost-neutral change would provide long-term stability in the execution of essential functions in support of the work of the Healthcare Management and Occupational Safety and Health Division and the Division for Special Activities. Considering that these positions were created in 2009 and 2010, their conversion is proposed given the long-term and core nature of the functions performed by the incumbents (see [A/80/6 \(Sect. 29B\)](#), annex II).

VIII.35 The proposed conversions are as follows:

(a) Two positions of Senior Medical Officer (P-5), under subprogramme 1, one specialized in public health crises who advises the Administration on all matters and standards related to public health, and one specialized in emergency preparedness and mass casualty response, including from single casualty and casualty evacuation to mass casualty incident management, and the development of a casualty tracking system;

(b) One Programme Management Officer (P-4), under subprogramme 3, responsible for functions in the Client Support and Special Situations Section, which serves as a dedicated capacity to support the delivery of a full range of human resources expertise in mission start-ups, surges and transitions, including crisis preparedness and response;

(c) One Associate Administrative Officer (P-2/1), under subprogramme 3, responsible for supporting the work of the Programme Management Officer (P-4) in the Client Support and Special Situations Section in the coordination of preparedness and rapid response to critical incidents and in the development of training programmes to build capacity closest to where critical incidents may arise.

VIII.36 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed conversions of general temporary assistance positions (2 P-5, 1 P-4 and 1 P-2/1) to posts at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VIII.4
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	71	17.5	22.5	14.2	71	71	60	18.3	13.5	15.5	75	18.3
General Service and related	295	16.6	20.1	18.2	295	295	244	15.0	17.4	17.3	295	15.0

VIII.37 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 62 regular budget posts were vacant (1 D-2, 2 D-1, 2 P-5, 1 P-4, 3 P-3, 2 P-2, 2 General Service (Principal level), 31 General Service (Other level) and 18 Trades and Crafts). The Committee was also informed that, applying the vacancy rates proposed by the Secretary-General, the resources required under posts amounted to \$45.9 million; however, if the actual vacancy rate were applied, the requirements would amount to \$45.6 million, representing a difference of \$300,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.38 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VIII.36 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.39 The proposed non-post resources from the regular budget for 2026 amount to \$55,108,800, which represents a decrease of \$834,700, or 1.5 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 29B), table 29B.34). The proposed resource requirements reflect reductions under other staff costs (\$816,100), contractual services (\$281,500), supplies and materials (\$28,800) and furniture and equipment (\$14,700), which would be partially offset by increases under general operating expenses (\$290,100) and travel of staff (\$16,300).

General temporary assistance positions

VIII.40 The proposed resources for other staff costs amount to \$3,235,500, representing a decrease of \$816,100 compared with the 2025 appropriation, which reflects mostly the proposed conversion of four general temporary assistance positions to posts. The proposed resources would provide, in particular, for language teachers. The Advisory Committee further discusses vacant positions and vacancy rates in chapter I above.

Other non-post resources

VIII.41 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9). Allotments for non-post resources

represented 87.4 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes.**

Consultants

VIII.42 The proposed resources for consultants amount to \$399,300, representing the same amount as the appropriation for 2025. According to information provided to the Advisory Committee, the proposed resources include requirements for three consultancies planned for a duration of longer than 90 days, including one consultancy for the development of an environmental management system for a duration of 150 days in the amount of \$114,100. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see for example resolution 79/258 A, sect. VIII, para. 11, and resolution 74/262, para. 23). In view of the low expenditure in the first three months of 2025, the Committee recommends a reduction of 15 per cent (\$59,900) to the proposed resources for consultants.**

Travel of staff

VIII.43 The proposed resources for travel of staff amount to \$386,000, representing an increase of \$16,300 compared with the 2025 appropriation. The Advisory Committee was informed upon enquiry that these resources include travel related to training (\$125,300), travel related to internal and professional conferences and workshops (\$86,000), and other travel of staff (\$174,700). **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, particularly for conferences and workshops, to the minimum necessary. The Committee recommends a reduction of 10 per cent (\$38,600) to the proposed resources for travel of staff.**

General operating expenses

VIII.44 The proposed resources for general operating expenses amount to \$42,789,900, representing an increase of \$290,100 compared with the 2025 appropriation. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$34,034,600 against an appropriation of \$41,537,100 (and an allotment of \$34,592,200) for 2024; \$41,393,600 against an appropriation of \$44,344,200 for 2023; and \$38,837,000 against an appropriation of \$40,007,500 for 2022. **The Advisory Committee is of the view that the Department of Operational Support should carefully review the recent pattern of expenditures and identify efficiencies that can be maintained without impacting operations, and looks forward to related proposals in the context of the UN80 Initiative. The Committee therefore recommends a reduction of 3 per cent (\$1,283,700) to the proposed resources under general operating expenses.**

VIII.45 Subject to its recommendations in paragraphs VIII.42–VIII.44 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Real estate and renovation of the DC-2 building

VIII.46 According to information provided to the Advisory Committee upon enquiry, the Secretariat is not considering the suspension or cancellation of the DC-2 renovation project, which is part of the DC-2 lease agreement and to be funded through the landlord's tenant improvement allowance under the terms of the new lease signed in February 2025. The project is intended to create enough space efficiencies, with the implementation of flexible workplaces, to vacate the Albano and FF buildings at their lease termination date, in September and December 2027, respectively. Approximately 1,400 personnel currently in the Albano and FF buildings would be consolidated into the DC-2 building. Vacating the Albano and FF leases will yield annual savings of over \$24.5 million based on the cost of the leases at the time of expiration. The project is under an expedited implementation plan that cannot await the conclusion of the UN80 review and subsequent deliberations of governing bodies, according to information provided to the Committee. **The Advisory Committee notes that the new DC-2 lease agreement, including the related renovation project, does not reflect strategic discussions initiated in the context of the UN80 Initiative, including with regard to the footprint of the Organization at Headquarters in the medium-term. The Committee trusts that more information on measures undertaken to safeguard the interests of the Organization in view of the evolving discussions in the context of the UN80 Initiative will be provided to the General Assembly at the time of its consideration of the present report.**

Procurement

VIII.47 With respect to diversity in procurement, according to information provided to the Advisory Committee upon enquiry, procurement from disability-inclusive vendors has demonstrated remarkable growth, increasing from \$125.72 million in 2022 to \$178.1 million in 2024. This upward trend is mirrored by a significant rise in the number of disability-inclusive vendors engaged in United Nations procurement activities, growing from 470 to 774 within the same time frame. Likewise, the participation of women-owned businesses has expanded steadily, increasing from 593 in 2022 to 644 in 2024. Furthermore, in terms of the breadth of countries and territories involved in procurement, the number of participating countries and territories has risen from 185 in 2020 to 205 in 2024.

VIII.48 The Advisory Committee was also informed that, in 2024, approximately 59 per cent of procurement value was against centrally established contracts established by the Procurement Division, including the Global Procurement Support Section in Entebbe, Uganda, while about 41 per cent of procurement was against contracts established at the local or regional level.

VIII.49 **The Advisory Committee continues to encourage the Secretary-General to pursue further efforts to maximize diversity in the Secretariat's vendor base, including from developing countries, countries with economies in transition and countries with low participation in United Nations procurement, as well as women-owned businesses, in compliance with all applicable regulations (see also [A/79/7](#), para. VIII.48, and [A/78/7](#), para. VIII.59).**

VIII.50 **The Advisory Committee recalls that it had noted that procurement was central to any service delivery arrangement and considered that a harmonized approach in procurement would ensure proper standardization, compatibility and interoperability, and secure better quality and life cycles of equipment, as well as a transparent and competitive process, in line with the United Nations procurement principles (see [A/78/7/Add.13](#), para. 35). The Committee looks**

forward to further collaboration in procurement across entities of the United Nations system to be identified in the context of the UN80 Initiative.

Human resources-related matters

VIII.51 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 62 encumbered geographical posts, 20 were encumbered by nationals of overrepresented Member States, 17 by nationals of within-range States and 25 by nationals of underrepresented States. Furthermore, the Committee was informed that from 2022 to 2025, of the 57 staff appointed to posts funded from the regular budget (P-3 to D-1), 18 (or 31.5 per cent) were nationals of overrepresented States, 22 (or 38.6 per cent) were nationals of within-range States and 17 (29.8 per cent) were nationals of underrepresented States.

VIII.52 The 62 staff members encumbering posts in the Professional and higher categories with geographical status were nationals of 34 Member States: 5 were nationals of African States, 20 of Asia-Pacific States, 2 of Eastern European States, 5 of Latin American and Caribbean States, 14 of Western European and other States, and 16 were nationals of the United States of America.

VIII.53 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 308 staff on regular budget posts and temporary positions in the Department of Operational Support, 140 were women and 168 were men. The Committee was also informed that 10 staff members would retire in the next two years and 33 in the next five years.

VIII.54 **The Advisory Committee notes that 29.8 per cent of appointments since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Department of Operational Support. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VIII.34). The Committee further discusses matters related to human resources in chapter I above.**

Section 29C

Office of Information and Communications Technology

Regular budget	
Appropriation for 2024	\$53,855,400
Allotment for 2024	\$53,826,500
Expenditure for 2024	\$52,868,700
Appropriation for 2025	\$55,389,600
Expenditure as at 30 June 2025	\$20,247,800
Proposal for 2026	\$55,382,300

Other assessed^a	
Appropriation for 2024	\$36,929,600
Expenditure for 2024	\$34,852,700
Estimate for 2025	\$34,268,700
Expenditure as at 30 June 2025	\$33,415,100
Proposal for 2026 ^b	\$35,048,500
Extrabudgetary resources	
Available for 2024	\$78,482,900
Expenditure for 2024	\$77,382,300
Estimate for 2025	\$69,721,300
Expenditure as at 30 June 2025	\$44,456,200
Projected for 2026	\$63,611,700
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.55 The regular budget resources proposed by the Secretary-General for section 29C for 2026 amount to \$55,382,300 before recosting, reflecting no material change compared with the appropriation for 2025 ([A/80/6 \(Sect. 29C\)](#), table 29C.14). The proposed level reflects the net impact of: (a) technical adjustments in the amount of \$144,300, due to the removal of non-recurrent requirements for conference services in 2025 (*ibid.*, para. 29C.59); (b) new and expanded mandates of \$249,300, reflecting the addition of requirements for conference services support (*ibid.*, para. 29C.60); and (c) other changes amounting to a net decrease of \$112,300 (*ibid.*, para. 29C.61). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.22 below.

General observations

UN80 Initiative

VIII.56 Upon enquiry, the Advisory Committee was informed that, as part of the UN80 Initiative, the Secretariat was undertaking a comprehensive analysis of ICT functions to streamline operations, reduce duplication and enhance efficiency across the Secretariat. This included assessing overlaps between entities with high ICT expenditure, such as the United Nations Global Service Centre, the Enterprise Resource Planning Solution Division, offices away from Headquarters and regional commissions, with final proposals to be included in the forthcoming revised estimates. According to information provided to the Committee, the UN80 Initiative presents significant opportunities for consolidation, automation and relocation of ICT services, including the potential offshoring of contractual services, the centralization of data centres and the development of lower-cost duty stations as digital hubs. However, staffing and liquidity constraints remain key challenges, requiring a careful balance between cost-saving measures and the continued delivery of critical fixed-

cost functions such as connectivity, ICT security and data support. Scenario planning and guidance from Member States would be essential to managing the transition. It was indicated to the Committee that, as part of proposals being considered under the UN80 Initiative, OICT had also prepared an initial analysis to strengthen ICT accountability, clarify reporting lines and lay the groundwork for a consolidated Secretariat-wide ICT structure aligned with the delegation of authority framework and mandate delivery. While the Chief Information and Technology Officer, as the ICT process owner under the UN80 Initiative, is leading proposals to streamline operations, reduce duplication and consolidate services, and OICT is the Secretariat's largest technology-focused office, it was pointed out that OICT managed only 19 per cent of the Organization's ICT budget and that delivery on the Initiative was a shared responsibility.

VIII.57 The Advisory Committee recalls that it has previously underscored the need for strengthened ICT governance and oversight mechanisms supported by a clear accountability framework to address persistent weaknesses in ICT service delivery and ensure successful implementation of the ICT strategy (see [A/79/7/Add.17](#), paras. 12 and 37, [A/79/7](#), para. VIII.83, and [A/77/7/Add.22](#), para. 23). The Committee has also called for clarification and possibly strengthening the reporting lines of and to the Chief Information Technology Officer, including the benefits and shortcomings of the current arrangements, as well as of other possible arrangements, including of relevant entities such as the Global Service Centre ([A/79/7/Add.17](#), para. 16).

VIII.58 The Advisory Committee recalls its previous recommendations on improving ICT governance and a review of current arrangements and reporting lines, and trusts that the UN80 Initiative will result in concrete measures to strengthen governance, accountability and coordination in the delivery of ICT services across the Secretariat. The Committee notes the ongoing comprehensive analysis of ICT functions and assessment of possible overlaps between entities with high ICT expenditure and looks forward to the presentation of the results thereof, with a view to possible streamlining of functions, reduction of duplication and ensuring optimal use of resources. The Committee also looks forward to possible efficiencies to be realized by the relocation of staff and offshoring of contracts and trusts that information in that regard will be included in future budget reports.

Data centres and cloud services

VIII.59 According to information provided to the Committee upon enquiry, there are currently 47 data centres and 55 server rooms across the Secretariat. The OICT support model comprises three tiers of data centres: tier 3 centres, which provide full-stack support, including application and database administration, high availability architecture, disaster recovery and security compliance; tier 2 centres, offering regional support with partial redundancy, suitable for regional applications and backup services; and tier 1 centres, which are locally supported with minimal redundancy, typically used for non-essential workloads. The Committee was provided with a summary of the data centre landscape and support tiers (see table VIII.5).

Table VIII.5
Office of Information and Communications Technology support tiers

<i>Tier</i>	<i>Description</i>	<i>Number of data centres/ server rooms</i>	<i>Key locations</i>
Tier 3	High resilience: 24/7 operations, redundant power/cooling, enterprise and/or mission-critical systems	26	Headquarters, United Nations Office at Geneva, United Nations Office at Nairobi, ECLAC, Global Service Centre
Tier 2	Moderate resilience: some redundancy, suitable for non-critical systems	47	Central African Republic (16), Somalia (4), Iraq, Democratic Republic of the Congo
Tier 1	Basic infrastructure: minimal backup, localized ICT needs	27	Somalia (5), South Sudan (3), Lebanon, Haiti, United States of America
Unclassified	Not categorized	2	Central African Republic

VIII.60 The Advisory Committee was informed, upon enquiry, that the OICT rationalization strategy to achieve greater efficiencies in alignment with the Secretariat's cloud strategy 2.0 and cost-efficiency goals included the following rationalization measures: (a) consolidation of workloads to tier 3 data centres (e.g. the enterprise data centre in Valencia or Brindisi provisioned by the United Nations Global Service Centre) or to public cloud services where it is cost-effective to do so; (b) decommissioning of underutilized or aged tier 1 and tier 2 centres; (c) standardization of infrastructure, security and operations; and (d) optimization of resources such as servers, storage and licences in data centres.

VIII.61 **The Advisory Committee recalls that it has previously emphasized the need for a holistic vision for the future use of data centres and cloud services, taking into account continuity, security, cost and efficiency (A/79/7/Add.17, para. 29, A/77/7/Add.22, paras. 36 and 38, and A/77/574, para. 76). The Committee notes the information on possible consolidation measures for existing data centres and, in that regard, trusts that the UN80 Initiative will take into consideration the implementation of its relevant recommendations endorsed by the General Assembly.**

System-wide initiatives

VIII.62 Upon enquiry, the Advisory Committee was informed that OICT is engaging in system-wide alignment proposals that include: (a) the integration of ICT-related procurement and a shared service catalogue; (b) the centralization of data centres and service hubs; (c) an all-in-one United Nations digital ID; and (d) AI-supported translation. The Committee was also provided with examples of centralized ICT procurement efforts and efficiencies, such as: (a) on commonly used ICT commodities for volume discounts through the Digital and Technology Network; (b) an initiative under the High-level Committee on Management with the involvement of UNDP, WIPO, IOM, FAO and others that seeks to consolidate software licensing and leverage collective bargaining power; and (c) a collaboration with WIPO on a 15 per cent discount for web services. **The Advisory Committee underscores the strategic value of reducing fragmentation and achieving system-wide coherence within the wider United Nations, including through shared procurement mechanisms, and stronger inter-agency collaboration and looks forward to progress thereon being achieved in the context of the UN80 Initiative.**

Table VIII.6
Staffing resources

	Number	Details
Regular budget		
Approved for 2025 ^a	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Proposed for 2026 ^a	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Other assessed		
Estimated for 2025	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL), 16 GS (OL)
Projected for 2026	52	1 D-2, 1 D-1, 2 P-5, 13 P-4, 11 P-3, 3 P-2/1, 5 GS (PL), 16 GS (OL)
Extrabudgetary		
Estimated for 2025	13	1 P-4, 1 P-3, 2 GS (PL), 9 GS (OL)
Projected for 2026	13	1 P-4, 1 P-3, 2 GS (PL), 9 GS (OL)

^a Includes one temporary post (P-4) under subprogramme 2.

Comments and recommendations on posts

VIII.63 The Secretary-General proposes a total of 178 regular budget-funded posts for 2026, comprising 91 posts in the Professional and higher categories and 87 posts in the General Service and related categories, reflecting no change compared with the posts approved for 2025. Other changes in the amount of \$13,900 reflect a decrease in requirements under posts due to the proposed geographical redeployment of two Cybersecurity Officer (P-4) posts under subprogramme 1, Strategy and technology innovation, from Nairobi and Bangkok to Valencia (A/80/6 (Sect. 29C), para. 29C.61 (b) (i) and table 29C.19).

VIII.64 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed redeployment of two Cybersecurity Officer (P-4) posts at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VIII.7
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	91	17.0	21.6	19.8	91	91	71	17.0	20.9	22.0	91	17.0
General Service and related	87	13.9	18.9	21.0	87	87	69	15.6	19.4	20.7	87	15.6

VIII.65 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 38 regular budget-funded posts (3 D-1, 1 P-5, 6 P-4, 8 P-3, 2 P-2, 5 General Service (Principal level) and 13 General Service (Other level)) were vacant. Recruitment had been suspended due to the recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimate under posts for OICT amounted to \$26.8 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$25.2 million, representing a difference of \$1.6 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.66 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VIII.64 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

VIII.67 The proposed non-post resources for 2026 amount to \$28,591,400, reflecting a marginal net increase of \$6,600 over the appropriation for 2025 (A/80/6 (Sect. 29C), table 29C.19). As indicated in paras. 29C.59–29C.61 and table 29C.17 of the report of the Secretary-General, the net increase reflects the impact of: (a) technical adjustments for the removal of \$144,300 in non-recurrent requirements for conference services in 2025 under subprogramme 2, Operations support; (b) new and expanded mandates in the amount of \$249,300 for conference services support in 2026 under subprogramme 2; and (c) other changes reflecting a decrease of \$98,400 and comprising adjustments under the executive direction and management component and subprogrammes 1–3 under the programme of work. Overall, the Secretary-General proposes the redeployment of \$1,205,500 from the general operating expenses budget class, mainly to contractual services (\$1,035,100), as indicated in table 29C.14, reflecting both the realignment of expenditures under the executive direction and management component (\$319,400) (ibid., para. 29C.61 (a)), and a redeployment under subprogramme 2 (\$715,700) in order to obtain expert advice and technical assistance related to the Microsoft Unified platform. It is noted that the decrease under general operating expenses is made possible due to the migration of telephony services to a lower-cost provider (ibid., para. 29C.61 (c)).

General temporary assistance positions

VIII.68 From the supplementary information provided to it, the Advisory Committee notes that seven continuing general temporary assistance positions (1 P-5, 2 P-4, 1 P-3, 2 General Service (Principal level) and 1 General Service (Other level)) are proposed for 2026, and that three general temporary assistance positions (1 P-4 and 2 General Service (Principal level)) have been encumbered for more than 729 days as at 30 June 2025. The Committee further discusses general temporary assistance positions in chapter I above.

Contractual services

VIII.69 Upon enquiry, the Advisory Committee was provided with an overview of expenditure for contractual services in 2024, the proposed level for 2026 and the corresponding number of individual contractors (see table VIII.8).

Table VIII.8
Contractual services and individual contractors

(United States dollars)

	<i>Actual (2024)^a</i>	<i>Number of contractors^b</i>	<i>Proposed (2026)</i>	<i>Number of contractors (estimate)</i>
Subprogramme 1				
United Nations International Computing Centre (service-based)	–	–	98 000	–
Trigyn Technologies/Nippon Telegraph and Telephone	1 226 028	14	1 794 800	14
Vendor to be determined in 2026	n/a	n/a	192 300	To be decided
UNOPS (estimate for 2026 – service-based)	1 054 742	–	1 037 100	12
Subprogramme 2 (includes other services)				
Trigyn Technologies/Nippon Telegraph and Telephone/others	1 646 965	22	3 241 200	27
System One (6 months)	1 072 399	25	–	–
UNOPS (estimate for 2026 – service-based)	582 737	3	370 000	2
Securitas	698 959	3	788 100	3
Subprogramme 3				
Trigyn Technologies/Nippon Telegraph and Telephone/others	4 094 949	56	5 548 200	59
UNDP	82 024	2	150 000	2

Note: Under subprogramme 2, for the first half of 2024, an average of 25 technicians were contracted under System One; in the second half of the year, 22 technicians were contracted under Trigyn Technologies. For 2026, the requirements for contractual services under Trigyn Technologies are estimated at \$3.2 million for the full year for an average of 27 technicians.

^a For subprogrammes 2 and 3, expenditure in 2024 reflects Trigyn Technologies and Nippon Telegraph and Telephone only.

^b Contractors count is an estimate only for managed services-based contracts.

VIII.70 It was indicated to the Advisory Committee, upon enquiry, that individual contractors were used in accordance with which services the respective provider could supply against requirements for managed services or contracts for ICT technical support and services. The Committee recalls its recommendation that, in light of the trade-off in resources between the use of contractual personnel and investment in in-house capacity, a cost-benefit analysis should be carried out (A/79/7, para. VIII.78). From the supplementary information provided to it, the Committee notes that OICT has taken steps to improve cost predictability of hiring contractual personnel through managed services and offshoring to lower-cost locations, but that it lacks the resources to complete a full analysis in 2025, aiming instead for 2026. **The Advisory Committee, noting that the contractual services business model for OICT may change as a result of the UN80 Initiative (see paras. VIII.56 and VIII.58 above), specifically in respect of offshoring of services with a view to their more efficient delivery, looks forward to the completion of the cost-benefit analysis and trusts that the related updates will be included in the context of the next budget proposal.**

Other non-post resources

VIII.71 **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) General operating expenses: requirements amount to \$9,091,000, representing a decrease of \$1,205,500, or 11.7 per cent, compared with the level approved for 2025. Expenditure in 2024 amounted to \$6,176,400 against an

appropriation of \$10,313,200 (and an allotment of \$10,150,700). From the supplementary information provided to it, the Committee also notes that expenditure in 2022 amounted to \$6,128,200 against an appropriation of \$11,061,200, and was \$5,721,300 in 2023 against an appropriation of \$11,401,400. **Taking into account the pattern of expenditure over the period 2022–2024, the Advisory Committee recommends a reduction of 5 per cent (\$454,600) to the proposed provision for general operating expenses;**

(b) Travel of staff: requirements amount to \$154,100, representing no change compared with the level approved for 2025. Expenditure in 2024 amounted to \$109,200 against an appropriation of \$157,700 (and an allotment of \$157,300). From the supplementary information provided to it, the Committee notes that expenditure in 2022 amounted to \$122,100 against an appropriation of \$136,300, and was \$127,500 in 2023 against an appropriation of \$153,300. It was indicated to the Committee that, due to liquidity constraints or reprioritization, not all travel planned for the period 2022–2024 had been undertaken, and that the proposed level for 2026 was based on projected requirements. In this regard, the Committee notes that travel of staff planned to be undertaken under subprogramme 1, Strategy and technology innovation, includes nine trips for coordination meetings with various counterparts in other duty stations. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote tools, with a view to strictly limiting travel costs, particularly for general coordination meetings, to the minimum necessary. In that regard, and also taking into account the pattern of underexpenditure, the Committee recommends a reduction of 15 per cent (\$23,100) to the proposed requirements under travel of staff.**

VIII.72 Subject to its recommendations in paragraph VIII.71 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

ICT strategy and accountability framework

VIII.73 The Advisory Committee was informed, upon enquiry, that the ICT strategy was currently at the beginning of its implementation stage and that annual reports would be issued on its implementation during the lifetime of the strategy, with the first report, covering the period from 1 January to 30 June 2025, expected to be submitted for the consideration of the General Assembly at the resumed eightieth session. The report would outline improvements to the Secretariat's ICT governance mechanisms, including the effectiveness of oversight bodies, policies and budget review mechanisms, and would also highlight the forthcoming ICT accountability framework, which would define the respective ICT responsibilities of OICT, heads of entities and different ICT structures across the Secretariat, as well as a limited number of performance indicators listed in the ICT strategy.

VIII.74 **The Advisory Committee, recalling its earlier recommendations (A/79/7, paras. VIII.66, VIII.70 and VIII.72) on the role of the Chief Information and Technology Officer in the ICT space of the Organization, and that appropriate updates to governance mechanisms, procedures and processes should be clearly spelled out in both the ICT strategy and ICT accountability framework, trusts that the next report on the ICT strategy will include tangible and clearly defined baselines (see A/79/7/Add.17, para. 9) and performance indicators, so as to enable effective management and monitoring of its implementation.**

Management of licences and ICT assets

VIII.75 With regard to licences, the Advisory Committee was informed, upon enquiry, that OICT was discussing within the Secretariat the feasibility of centralized purchasing of productivity tools, including licensing, and that a dashboard had been implemented to monitor usage of Microsoft 365, with quarterly deprovisioning for inactive accounts and a new agreement with the vendor allowing for quarterly reductions of accounts, thereby increasing financial flexibility. The Committee was further informed that licence requirements were based on the number of active users or personnel, represented by their UniteIDs, requiring ICT service, which ensured that licences were budgeted in line with the actual user base in each entity. To that end, and to ensure that excess or unused licences were minimized, OICT conducts an annual verification exercise prior to the end of each year with the participation of all Chiefs of ICT within the Secretariat.

VIII.76 With regard to ICT assets, such as laptops, the Advisory Committee was informed, upon enquiry, that the guidance on increased lifespan of ICT assets was driven by two measures of useful life for such assets: useful economic life, which had been increased for laptops from 4 to 5 years as of January 2023; and operational useful life, which was usage-dependent rather than an accounting estimate, with entities often employing an operational useful life of 5–7 years for laptops.

VIII.77 The Advisory Committee recalls that it has previously underscored the importance of improving the management of ICT assets and software through standardization and clearly defined replacement cycles (A/78/805, para. 7; A/78/7/Add.20, para. 52; A/77/7, para. VIII.76; and A/77/7/Add.22, para. 34). The Committee makes further comments on assets management in chapter I above.

ICT security

VIII.78 Upon enquiry, the Advisory Committee was informed that risks from legacy systems lacking security updates persisted and that OICT had mandated the annual self-certification of applications and websites by entities to ensure compliance with basic ICT security controls and other requirements to safeguard ICT assets, including information. Mandatory training on information security awareness had also been introduced and was designed to sensitize users to and refresh their knowledge of evolving ICT security threats, such as phishing, on an annual basis. However, it was highlighted to the Committee that threats have increased since the previous reporting period and that inadequate resources devoted to ICT security have exposed the Organization to increased risk. The Committee was also informed that OICT was shifting to proactive ICT security threat-hunting, with \$144,800 allocated for contractual services provided through nine UNOPS personnel and another \$144,800 for licensing and hosting of tools for proactive threat monitoring, but that the current threat-hunting solution lacked full global coverage due to technical scaling limitations and inadequate staffing needed to ensure global coverage. In that regard, it was indicated to the Committee that no new posts were being requested and that two existing vacant P-4 posts were instead proposed to be redeployed to the Enterprise Data Centre in Valencia to strengthen threat and incident management (see para. VIII.63 above).

VIII.79 The Advisory Committee recalls that, in its previous report, it was provided with a list of the main ICT security risks (A/79/7, para. VIII.80) and trusts that an update of the main ICT security risks will be provided to the General Assembly at the time of its consideration of the present report and as a matter of course in future budget proposals.

Artificial intelligence

VIII.80 The Advisory Committee was informed that the Organization's AI management framework was structured around three pillars: creating communities, establishing governance and providing secure technology solutions. In addition, the AI cross-functional working group, led by the Chief Information and Technology Officer and guided by business needs, facilitated consensus on generative AI use cases and oversaw pilot projects focused on chatbots, text analytics and content generation, with the aim of improving efficiency, reducing duplication and contributing to the objectives of the UN80 Initiative (see paras. VIII.56 and VIII.58 above). The Committee was further informed that community-building efforts included capacity development through specialized training offered by Unite Academy and that governance was ensured through adaptable policies and procedures applied throughout the AI adoption life cycle to manage risks and ensure compliance, while the technology solutions pillar included solution and data assessment, architecture and security reviews, and infrastructure optimization. According to the Secretariat, governance is ensured through a series of policies, procedures and guidelines that can be adapted according to the evolving technical landscape of generative AI. In terms of system-wide coordination with agencies, funds and programmes, it was highlighted to the Committee that such coordination has focused on sharing experiences related to governance, technology choices and pilot implementation, supported by the High-level Committee on Management's framework for a model policy on the responsible use of AI in United Nations system organizations. The Committee was informed that the adoption of the above framework had supported United Nations system entities in the efficient development of AI policies at the entity level and in ensuring policy coherence and alignment.

VIII.81 **The Advisory Committee recalls its view (A/79/7, para. VIII.76) that the approach to harnessing AI at the Organization-wide level is not yet consolidated or formalized, and trusts that more information on the AI governance framework and related policies will be provided to the General Assembly at the time of its consideration of the present report and in the next report on the implementation of the ICT strategy (see also A/79/7/Add.17, para. 5).**

ICT budget subclass

VIII.82 The Advisory Committee was informed that while ICT expenditures had been tracked since 2022 using identifiable attributes, establishing a dedicated ICT subclass for budgeting purposes had proved technically complex, in part due to the absence of an activity-based costing model and the risk of disrupting existing classifications. It was indicated to the Committee that, to meet growing demands for more granular reporting, including on training and mandates, as well as to improve harmonization with peacekeeping budgets, the Secretariat was pursuing an integrated approach and that a pilot had been launched at OHCHR in the first quarter of 2025 to test mandate-based tracking, although its scalability remained under review. In addition, the Committee was informed that reporting of consolidated ICT expenditure remained labour-intensive, requiring analysis of multiple data points in Umoja, and was not based on direct operational control. **The Advisory Committee notes that an ICT budget class is already being employed in budgeting for peacekeeping operations. The Committee underscores the importance of improving the transparency and traceability of ICT budgets and expenditure to enhance oversight and comparability across entities and to support the efficiency objectives of the UN80 Initiative. In this regard, the Committee encourages the Secretary-General to accelerate his efforts to establish a standardized ICT subclass for the regular budget and to provide an update thereon to the General Assembly in the context of its review of the present report and in his next budget**

submission. The Committee makes further comments on the pilot being undertaken with OHCHR to track expenditures related to mandates in chapter I above.

Human resources-related matters

VIII.83 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of 91 posts in the Professional and higher categories with geographical status, 19 were encumbered by nationals from overrepresented Member States, 35 from Member States within range, and 16 from underrepresented Member States. Furthermore, of the 13 appointments made under section 29C in the context of the senior managers' compact since 2022, 5 (or 38 per cent) had been from overrepresented Member States, 5 (or 38 per cent) from within range Member States, and 3 (or 23 per cent) from underrepresented Member States.

VIII.84 The 77 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 37 Member States: 7 were nationals of African States, 23 of Asia-Pacific States, 7 of Eastern European States, 5 of Latin American and Caribbean States, 22 of Western European and other States, and 13 were nationals of the United States of America.

VIII.85 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 144 staff encumbering regular budget-funded posts and positions, 48 were women and 96 were men. Of the 72 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, 18 were women and 54 were men.

VIII.86 The Advisory Committee was also informed, upon enquiry, that 7 staff members in OICT were expected to retire in the next two years, and 19 in the next five years.

VIII.87 **The Advisory Committee notes that 23 per cent of appointments in OICT since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts agreed with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance in geographical representation and gender balance of staff in OICT. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation.** The Committee further discusses matters related to human resources in chapter I above.

Section 29D

Administration, Nairobi

Regular budget	
Appropriation for 2024	\$18,354,000
Allotment for 2024	\$17,060,100
Expenditure for 2024	\$19,102,200
Appropriation for 2025	\$23,512,300

Expenditure as at 30 June 2025	\$9,028,800
Proposal for 2026	\$19,015,200
Extrabudgetary resources	
Available for 2024	\$27,422,700
Expenditure for 2024	\$27,917,700
Estimate for 2025	\$30,560,100
Expenditure as at 30 June 2025	\$18,839,500
Projected for 2026	\$30,560,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VIII.88 The regular budget resources requested for section 29D for 2026 amount to \$19,015,200 before recosting, reflecting a net decrease of \$4,497,100 (or 19.1 per cent) compared with the appropriation for 2025 ([A/80/6 \(Sect. 29D\)](#), table 29D.11). As explained in paragraphs 29D.69–29D.71 of the report of the Secretary-General, the resource changes are attributable to: (a) technical adjustments (a decrease of \$4,516,200 relating to the removal of non-recurrent requirements approved for 2025 by the General Assembly in its resolution [79/258](#) for project management costs of two major construction projects at the United Nations Office at Nairobi); (b) new and expanded mandates (an increase of \$14,400); and (c) other changes (a net increase of \$4,700). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.23.

General observations

UN80 Initiative

Accommodation of United Nations entities in the United Nations Office at Nairobi compound and related space requirements

VIII.89 Upon enquiry, the Advisory Committee was informed that in 2025, 4,685 personnel were based at the United Nations Office at Nairobi compound, of whom 736 were personnel of the United Nations Office at Nairobi and entities administered by the Office, and 3,949 were personnel of 82 other United Nations entities. In addition to the UNICEF personnel who moved into the compound in March 2024, 167 UNFPA personnel and 60 UN-Women personnel were scheduled to move in from July 2025. The Committee was also informed that the United Nations Office at Nairobi estimated that it would be able to absorb 425 additional personnel in 2026, mainly through improved space utilization and reconfiguration of roof spaces into office spaces. However, the absorption of the additional 425 personnel would be contingent on the Office receiving the full allotment under section 29D and section 33, Construction, alteration, improvement and major maintenance, of the programme budget for 2026.

VIII.90 Upon enquiry, the Advisory Committee was further informed that, in accordance with General Assembly resolution [44/211](#), the regional, subregional and country offices of the United Nations specialized agencies, funds and programmes located outside the United Nations Office at Nairobi compound had been requested to relocate to the compound. However, the acceptance of new tenants into the

compound was governed by space availability and was offered on a first-come, first-served principle. The Committee was also informed that the Office could consider extending the use of old prefabricated structures and office blocks, which were currently planned for demolition. That temporary measure could potentially enable the accommodation of an additional 925 personnel, until the next development phase. That development phase, which would commence in early 2027, would entail the reconfiguration of roof spaces across blocks M to U and V (a total of nine blocks), as well as blocks V to X (three blocks), and would require new inter-agency financing arrangements from the United Nations entities that would be accommodated in the refurbished spaces.

United Nations system-wide efficiency agenda and the Kenya Common Back Office

VIII.91 According to information provided to the Committee upon enquiry, to further contribute to the reform efficiency agenda of the United Nations, the United Nations Office at Nairobi will enhance collaboration with the Department of Operational Support and the resident coordinator system by extending shared services and common facilities. The Office also provides additional ad hoc extended services that fall outside standard service level agreements; for instance, at the request of the resident coordinator system, the Office will deliver refresher technical training for administrative assistants in 2025. For other United Nations entities, the Office continues to follow guidance from the Department of Operational Support regarding any additional service requirements and the needs of the specific entities involved.

VIII.92 According to information provided to the Committee upon enquiry, the Kenya Common Back Office provides a range of transactional services, including host country services, joint medical services, personal computing services, voice and data communication services, local procurement and human resources training. To assess staffing needs related to the services provided, the United Nations Office at Nairobi does not use the “average number of minutes per operation” methodology since the majority of services provided by the Kenya Common Back Office are non-repetitive and vary in complexity (for example, medical services, host country services, ICT and procurement). Instead, the United Nations Office at Nairobi determines the staffing requirements through workload analysis and projected demand, and aligns them with service level expectations outlined in the applicable service level agreements. The service workload statistics are then reviewed quarterly against the target volume and estimated revenue. With regard to the cost-sharing arrangements of the United Nations Office at Nairobi, the transactional and subscriber service rates are billed directly in proportion to each client’s associated workload, and the rates are recalibrated annually by comparing actual revenue and costs to determine adjustments. Furthermore, each service area and major client group is expected to be financially self-sufficient.

VIII.93 **The Advisory Committee considers that all entities providing transactional services should operate based on a scalability model that can clearly capture variables in, inter alia, productivity and workload, as well as different funding sources, and trusts that such a model will be developed in the context of UN80 Initiative.** The Committee further discusses support services in chapter I above.

VIII.94 The Advisory Committee notes that it was informed that the UN80 working group on efficiency and improvements had been discussing support services, primarily those related to administration. Key proposals under consideration include establishing common administrative platforms to consolidate fragmented administrative services across entities, at different implementation phases, as well as further consolidation of administrative services such as payroll. Such proposals aim

to streamline and standardize services, reduce duplication and ensure more cost-effective, consistent and responsive support aligned with evolving operational and programmatic requirements. The Committee was also informed of a United Nations system-wide efficiency effort under the High-level Committee on Management, which includes common back office and global shared services workstreams (see paras. 79 and 80 in chapter I above). **In that regard, the Advisory Committee trusts that more information will be provided on the role to be performed by the United Nations Office at Nairobi with respect to the provision of support services to other United Nations entities and agencies, funds and programmes in the context of the UN80 Initiative, and that such information will be based on an assessment that includes cost-benefit analyses and indicators of performance and competitiveness (see also A/78/7/Add.13, para. 12).** The Committee further discusses support services in chapter I above.

Establishment of a regional humanitarian hub

VIII.95 According to information provided to the Committee upon enquiry, in 2021, the Government of Kenya launched an initiative to donate land at key logistical sites to facilitate the establishment of a regional hub for humanitarian operations. The donated land would be near Jomo Kenyatta International Airport and the Port of Mombasa. The United Nations Office at Nairobi coordinates inter-agency consultations and, in coordination with interested United Nations entities, has engaged with the Government on land use, master planning, infrastructure and facilitation of imports and exports. Site visits and discussions with the Government took place in 2024. However, finalization of master plans for the two sites remains pending.

VIII.96 **The Advisory Committee highlights that the UN80 Initiative presents an opportunity to take stock of progress, challenges and opportunities related to system-wide initiatives, including as they relate to system-wide supply chain collaboration, and to develop proposals geared towards generating tangible and sustainable efficiencies.**

Table VIII.9
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO, 66 LL
Conversion from general temporary assistance	2	1 P-4 and 1 LL in executive direction and management
Proposed for 2026	114	1 D-2, 4 D-1, 7 P-5, 10 P-4, 17 P-3, 7 P-2/1, 1 NPO, 67 LL
Extrabudgetary		
Estimated for 2025	299	1 P-5, 9 P-4, 15 P-3, 10 NPO, 264 LL
Projected for 2026	299	1 P-5, 9 P-4, 15 P-3, 10 NPO, 264 LL

Comments and recommendations on posts

VIII.97 The regular budget resources proposed for posts in 2026 amount to \$13,367,900, representing an increase of \$280,000 (2.1 per cent) compared with the approved budget for 2025 (A/80/6 (Sect. 29D), table 29D.11). The proposed resources would provide for a total of 114 posts, comprising 46 posts in the Professional and higher categories and 68 posts in the General Service and related categories. The proposed staffing changes include the conversion of one P-4 position and one Local

level position funded under general temporary assistance to posts. Annex II to the budget proposal provides a summary of justifications for the proposed changes.

Conversion

VIII.98 The Secretary-General proposes the conversion of the temporary positions of Programme Management Officer (P-4) and Administrative Assistant (Local level) funded under general temporary assistance to posts, under the executive direction and management component. The Secretary-General indicates that the two temporary positions were established in the Organizational Resilience Management Unit in June 2013, over 10 years ago, as an essential ongoing requirement for the United Nations Office at Nairobi to ensure resilience, business continuity and risk mitigation, following the approval of the organizational resilience management system by the General Assembly in its resolution 67/254 A (ibid., annex II). Upon enquiry, the Advisory Committee was informed that organizational resilience management functions at the Office are complemented by business continuity planning and enterprise risk management, as well as evaluation functions, combining four different crucial technical elements in one team comprising one Programme Management Officer (P-4) and one Administrative Assistant (Local level). The Committee was also informed that implementation of the organizational resilience management system at the Office involves unique, cross-agency responsibilities.

VIII.99 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the conversion of one P-4 position and one Local level position funded under general temporary assistance to posts at this stage. Any related non-post resources should be adjusted accordingly.** The Advisory Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VIII.10
Number of posts and vacancy rates, 2024–2026

Category	2024				2025					2026		
	Approved vacancy rate posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January– June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	45	5.2	6.3	12.1	45	45	40	5.8	14.4	11.1	46	5.8
General Service and related	67	10.2	11.5	6.0	67	67	64	8.6	5.1	4.5	68	8.6

VIII.100 According to information provided to the Advisory Committee upon enquiry, as at 30 June 2025, nine regular budget posts were vacant (1 P-5, 2 P-4, 3 P-3, 1 General Service (Principal level) and 2 General Service (Other level)), none of which have been vacant for two years or more as at the same time. Recruitment for these posts was suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the proposed vacancy rates, the 2026 estimates under posts for the United Nations Office at Nairobi amounted to \$13.4 million. However, if the actual vacancy rate were applied, the post

requirements would amount to \$12.9 million, representing a difference of \$500,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.101 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VIII.99 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VIII.102 The proposed non-post resources for 2026 amount to \$5,647,300, reflecting a net decrease of \$4,777,100 (45.8 per cent), before recosting, compared with the appropriation of \$10,424,400 for 2025, primarily owing to the removal of non-recurrent requirements approved for 2025 by the General Assembly in its resolution 79/258 A, relating to the major construction project for the replacement of office blocks A–J and the upgrade of the conference facility at the United Nations Office at Nairobi. The related requirements for 2026 will be presented later in the year as part of the progress reports on construction projects.

VIII.103 Upon enquiry, the Advisory Committee was informed that, due to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see also resolution 79/257, para. 9). Allotments for non-post resources at the United Nations Office at Nairobi represented 84.7 per cent of the appropriation for 2024. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) General operating expenses: the proposed resources in the amount of \$4,719,700 remain at the same level as the resources approved for 2025. Expenditure amounted to \$3,495,300, against the appropriation of \$4,553,300 (and an allotment of \$3,654,300) in 2024. Supplementary information shows that in 2022, expenditure amounted to \$4,263,700 against the provision of \$4,841,200, and in 2023, to \$4,324,600 against the provision of \$5,017,200. It was indicated that this trend of underexpenditure is due to some requirements under this budget class being expended under the furniture and equipment budget class (see also subparagraph (c) below). Regarding the cost of utilities, the Advisory Committee notes the increase in renewable energy output productivity from the on-site solar photovoltaic systems in 2025 (see para. VIII.105 below). **Taking into account the pattern of underexpenditure, the Advisory Committee recommends a reduction of 3 per cent (\$141,600) to the proposed resources under general operating expenses;**

(b) Improvement of premises: the proposed resources in the amount \$92,100 remain at the same level as the resources approved for 2025. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class. Expenditure amounted to \$19,000, against the appropriation of \$86,100 in 2024, and to \$16,500 against the appropriation of \$89,400 in 2023. No appropriation was made in 2022. **Taking into account the pattern of expenditure in 2023 and 2024, and the fact that the United Nations Office at Nairobi currently has two major construction projects under way, the Advisory Committee recommends a reduction of 20 per cent (\$18,400) to the proposed resources under improvement of premises;**

(c) Furniture and equipment: the proposed resources in the amount of \$18,300 remain at the same level as the resources approved in 2025. Expenditure amounted to \$206,600 against the appropriation of \$17,100 in 2024, and to \$192,200 against the appropriation of \$18,300 as at 30 June 2025. The Committee notes the continued pattern of overexpenditure under this budget class. Supplementary information shows that, in 2022, expenditure amounted to \$519,900 against a provision of \$17,700 (or 2,937.3 per cent), and in 2023, expenditure amounted to \$430,100 against a provision of \$18,400 (or 2,337.5 per cent). Upon enquiry, the Committee was informed that, while the resource requirements for the maintenance of the premises, office space, and common meeting and collaboration areas were budgeted under general operating expenses, depending on operational needs and priorities, those requirements might be implemented under different budget classes, such as furniture and equipment, thereby leading to the observed trend of overexpenditure under furniture and equipment. **The Advisory Committee once again notes that significant overexpenditure has persisted over several years under furniture and equipment. The Committee trusts that the United Nations Office at Nairobi will, in the context of the UN80 Initiative, improve its budgeting accuracy and that future proposed programme budgets for the Office will reflect realistic projected resource requirements (see also A/79/7, para. VIII.95).**

VIII.104 Subject to its recommendations in paragraph VIII.103 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Energy efficiency

VIII.105 According to information provided to the Committee upon enquiry, the United Nations Office at Nairobi has installed solar photovoltaic systems at the logistics and operations blocks, as well as on the rooftops of the newly completed office buildings. The replacement of rooftop systems at the offices of UNEP and UN-Habitat is also under way. In 2024, on-site solar production totalled 495,778 kilowatt-hours, while the output from the new office buildings totalled 333,140 kilowatt-hours in the first three months of operation in 2025. In addition, it is anticipated that, upon completion of the entire solar photovoltaic system, surplus solar energy production may occasionally occur. Accordingly, the Office has initiated discussions with the national utility provider, Kenya Power and Lighting Company, to explore the potential for exporting excess energy to the national utilities grid. Furthermore, the Office will assess utility savings after a full year of solar operation at the new premises. **The Advisory Committee acknowledges the efforts of the United Nations Office at Nairobi with regard to renewable energy adoption and considers that further efficiencies will accrue from the increased expansion of renewable energy systems in the compound. The Committee trusts that further efficiency gains generated will be reflected in the future budget requirements. The Committee looks forward to an update on the discussions with the national utilities service provider regarding the potential of exporting surplus energy to the national utilities grid of the host country.**

Cost recovery

VIII.106 Upon enquiry, the Advisory Committee was provided with information on the cost-recovery income and expenditure of the United Nations Office at Nairobi for 2023 and 2024 (see table VIII.11). The Committee was also informed that, as at

16 June 2025, the cumulative balance of the Office's cost-recovery fund totalled \$64,968,600.

Table VIII.11

Cost-recovery income and expenditure for 2023 and 2024

(United States dollars)

<i>United Nations Office at Nairobi cost-recovery fund 10RCR, business area S300</i>	2024				2025 (as at 31 May 2025)			
	<i>IPSAS net assets</i>	<i>Commitment</i>	<i>Property, plant and equipment</i>	<i>Fund balance</i>	<i>IPSAS net assets</i>	<i>Commitment</i>	<i>Property, plant and equipment</i>	<i>Fund balance</i>
10RCR S300 United Nations Office at Nairobi global administrative services	11 116 590	21 322	683	11 094 586	9 957 168	50 283	683	9 906 202
10RCR S300 United Nations Office at Nairobi Information and Communications Technology Service (Kenya common back office)	12 108 953	166 997	2 539 756	9 402 200	12 371 924	1 095 751	2 238 155	9 038 018
10RCR S300 United Nations Office at Nairobi (other Kenya common back office services)	5 091 947	406 320	186 586	4 499 042	6 123 137	990 694	448 067	4 684 376
10RCR S300 United Nations Office at Nairobi commercial operations	1 870 931	6 957	—	1 863 974	1 807 882	44 457	33 309	1 730 116
10RCR S300 United Nations Office at Nairobi corporate and overhead	2 608 544	345	—	2 608 199	4 081 647	25 106	—	4 056 541
10RCR S300 United Nations Office at Nairobi facilities management	13 381 103	1 438 719	2 185 482	9 756 902	13 253 463	1 436 484	3 115 215	8 701 764
10RCR S300 United Nations Office at Nairobi Division of Administrative Services Provision for Staff Liabilities	1 550 550	—	—	1 550 550	1 550 550	—	—	1 550 550
Subtotal	47 728 618	2 040 660	4 912 506	40 775 452	49 145 771	3 642 775	5 835 428	39 667 568
10RCR S300 Department for General Assembly and Conference Management, Nairobi (Sect. 2)	17 891 940	410 123	776 352	16 705 465	19 182 044	1 259 453	2 239 925	15 682 666
10RCR S300 Department of Safety and Security, Nairobi (Sect. 34)	4 816 530	155 237	65 112	4 596 181	5 512 691	202 997	59 146	5 250 549
10RCR S300 (other clients)	3 766 562	39 119	2 904 811	822 632	3 317 384	240 691	2 599 116	477 577
Subtotal	26 475 032	604 479	3 746 275	22 124 278	28 012 119	1 703 141	4 898 186	21 410 791
Total	74 203 650	2 645 139	8 658 781	62 899 730	77 157 890	5 345 916	10 733 615	61 078 359

VIII.107 According to information provided to the Advisory Committee upon enquiry, the United Nations Office at Nairobi faces increased financial risk and cashflow vulnerability due to the current financial situation affecting both its regular budget-funded and extrabudgetary-funded clients. As such, the Office is managing its cost-recovery fund with increased diligence to ensure continued fulfilment of its mandated responsibilities, including operational reserves and staff liabilities. With regard to staff liabilities funded through the cost-recovery fund, the Office, while operating under the assumption of a going concern, has set aside 20 per cent of the estimated liabilities for 2024, in line with guidance from the Controller. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2024.

Vehicle acquisition plan

VIII.108 According to information provided to the Advisory Committee, the United Nations Office at Nairobi plans to replace two general purpose vehicles in its vehicle fleet in 2026. The vehicles will be replaced through operating leases as part of the Office's cost-recovery services. Upon enquiry, the Committee was informed that, owing to the limited availability of funds upfront, leasing through the UN Fleet mechanism provided the best means to ensure a fully functional fleet with the lowest service and maintenance costs for the Office. The Committee was also informed that a cost-benefit analysis of leasing versus purchasing would be provided in the context of the proposed programme budget for 2027. **The Advisory Committee looks forward to information in the next proposed programme budget on the cost-benefit analysis of the vehicle acquisition plans of the United Nations Office at Nairobi, including the rationale, a comparative analysis of the vehicle fleet leasing and owning options, the actual costs incurred, and the cost savings and efficiencies gained from the operational leasing of vehicles from UN Fleet (see also A/79/7, para. VIII.99).**

Protocol and liaison services

VIII.109 The Advisory Committee recalls that the General Assembly, in its resolution 78/252, decided to establish one P-2 post and one P-3 post of Protocol Affairs Officer in the Office of the Director-General of the United Nations Office at Nairobi. Upon enquiry, the Committee was informed that the posts had not yet been filled due to the recruitment freeze and the liquidity issues, and that ad hoc arrangements had been put in place to conduct protocol tasks. By way of comparison, at Headquarters, the Protocol and Liaison Service has a staffing complement of 11 posts (1 D-1, 1 P-5, 1 P-4, 2 P-3, 2 General Service (Principal level) and 4 General Service (Other level)) and is located within the Department for General Assembly and Conference Management. At the United Nations Office at Geneva, the Protocol and Liaison Service has three posts (1 D-1, 1 General Service (Principal level) and 1 General Service (Other level)), located in the Office of the Director-General, and at the United Nations Office at Vienna, the Protocol and Non-governmental Organization Liaison Office has two posts (1 P-4 and 1 General Service (Other level)), also located in the Office of the Director-General.

Human resources-related matters

VIII.110 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 45 staff encumbering posts in the Professional and higher categories with geographical status, 15 were nationals of overrepresented Member States, 22 of within-range Member States and 8 of underrepresented Member States. Furthermore, of the 21 appointments made under section 29D in the context of the senior managers' compact since 2022, 11 (or 52.4 per cent) had been from overrepresented Member States, while 3 (or 14.3 per cent) had been from underrepresented Member States, with the remaining 7 (or 33.3 per cent) from Member States within range.

VIII.111 The 76 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 43 Member States: 28 were nationals of African States, 15 of Asia-Pacific States, 5 of Eastern European States, 2 of Latin American and Caribbean States, 19 of Western European and other States, and 7 were nationals of the United States of America.

VIII.112 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 113 staff encumbering regular budget-funded posts and positions, 61 were women and 52 were men. Of the 45 staff encumbering regular budget-funded

posts and positions in the Professional and higher categories, 27 were women and 18 were men.

VIII.113 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, five staff members from the United Nations Office at Nairobi were expected to retire in two years and seven staff members in the next five years.

VIII.114 The Advisory Committee notes that 14.3 per cent of appointments in the United Nations Office at Nairobi since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation, and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VIII.97, and A/78/7, para. VIII.117). The Advisory Committee further discusses matters related to human resources in chapter I above.

Section 29E

Administration, Geneva

Regular budget	
Appropriation for 2024	\$89,386,400
Allotment for 2024	\$80,157,900
Expenditure for 2024	\$80,068,500
Appropriation for 2025	\$90,290,800
Expenditure as at 30 June 2025	\$39,504,500
Proposal for 2026	\$90,982,200
Extrabudgetary resources	
Available for 2024	\$49,590,500
Expenditure for 2024	\$55,265,000
Estimate for 2025	\$56,191,700
Expenditure as at 30 June 2025	\$28,304,000
Projected for 2026	\$56,053,500
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VIII.115 The regular budget resources requested for section 29E for 2026 amount to \$90,982,200 before recosting, which represents a net increase of \$691,400 (or 0.8 per cent) compared with the appropriation for 2025 (A/80/6 (Sect. 29E), table 29E.21). As explained in paragraphs 29E.86–88 of the budget proposal, the resource changes

are attributable to technical adjustments (a decrease of \$25,100), new and expanded mandates (an increase of \$58,700), and other changes (a net increase of \$657,800). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.24.

General observations

UN80 Initiative

VIII.116 Upon enquiry, the Advisory Committee was informed that the ongoing UN80 Initiative could significantly influence the business model of the United Nations Office at Geneva, particularly with respect to the possible relocation of transactional services to lower-cost duty stations. The Committee was also informed that the Office was committed to improving efficiency and effectiveness, and that its Division of Administration was currently reviewing the services it provided internally and to its clients in Geneva.

VIII.117 According to information provided to the Advisory Committee upon enquiry, the United Nations Office at Geneva performs a wide range of non-transactional functions due to its role as the landlord of the Palais des Nations and as an office away from Headquarters. These functions include premises maintenance, conference support services, knowledge management, archiving, heritage preservation, local ICT infrastructure management, and operational monitoring and control. In addition, the Palais des Nations continues to attract interest from United Nations entities for office space and the Office is not aware, at present, of any client entities planning to fully relocate to lower-cost duty stations. However, the impact of ongoing reform initiatives on the relocation of specific activities or functions of the Office's client entities and on the Office's cost recovery remains uncertain. Despite this, the Office is confident in maintaining its central role as the landlord of the Palais des Nations and in providing non-transactional and location-dependent services within the United Nations system in Geneva.

VIII.118 According to information provided to the Advisory Committee upon enquiry, with regard to transactional services, the United Nations Office at Geneva provides human resources and finance services to various United Nations entities in Geneva, following a standard service-delivery model. The scope of services provided depends on the nature of the client entity (Secretariat or non-Secretariat), the scale of its presence in Geneva (liaison office, regional headquarters or headquarters) and the client's use of the Umoja enterprise resource planning system. The Office's workload associated with servicing its clients funded from other assessed resources has remained stable or increased over time, while its workload of extrabudgetary activities funded through cost recovery fluctuates and can lead to staffing adjustments depending on operational needs. However, given that most resource requirements are staff-related, the costs remain constant within a certain workload range, but increase in steps when activity levels change significantly. The Office does not currently use a formal "average number of minutes per operation" methodology. Instead, staffing needs are assessed based on transaction volumes and the complexity of operations. **The Advisory Committee considers that all entities providing transactional services should operate based on a scalability model that can clearly capture variables in, inter alia, productivity and workload, as well as different funding sources, and trusts that such a model will be developed in the context of the UN80 Initiative.** The Committee further discusses support services in chapter I above.

VIII.119 According to information provided to the Advisory Committee upon enquiry, the United Nations Office at Geneva maintains a small team of 10 temporary positions based in Bangkok, hosted by ESCAP, to handle specific transactional processes in accounts payable. The positions are fully funded through cost-recovery

mechanisms, and the associated resources are reflected in the extrabudgetary funding under subprogramme 1. The team was established in 2016/2017 due to uncertainties around the implementation of the global service delivery model. At the time, the potential relocation of these functions from Geneva made it difficult for the Office to retain staff in Geneva, particularly those funded through cost recovery, and to recruit temporary replacements, while awaiting a decision from the General Assembly on the model. The Committee recalls that the General Assembly did not take action on the proposal of the Secretary-General on the global service delivery model for the United Nations ([A/73/706](#)). **The Advisory Committee considers that the above-mentioned arrangement of United Nations Office at Geneva staff based in Bangkok does not contribute to transparency, clear reporting lines and accountability, and trusts that it will be reviewed in the context of the UN80 Initiative.** The Committee further discusses service delivery in chapter I above.

VIII.120 The Advisory Committee notes that it was informed that the UN80 working group on efficiency and improvements had been discussing support services, primarily those related to administration. Key proposals under consideration include establishing common administrative platforms to consolidate fragmented administrative services across entities, at different implementation phases, as well as further consolidation of administrative services such as payroll. Such proposals aim to streamline and standardize services, reduce duplication, and ensure more cost-effective, consistent and responsive support aligned with evolving operational and programmatic requirements. The Committee was also informed of a United Nations system-wide efficiency effort under the High-level Committee on Management, which includes common back office and global shared services workstreams (see paras. 79 and 80 in chapter I above). **The Advisory Committee trusts that more information will be provided on the role of the United Nations Office at Geneva with respect to the provision of support services to other United Nations entities and agencies, funds and programmes in the context of the UN80 Initiative, and that such information will be based on an assessment that includes cost-benefit analyses and indicators of performance and competitiveness (see also [A/78/7/Add.13](#), para. 12).** The Committee further discusses support services in chapter I above.

Table VIII.12
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 22 P-3, 22 P-2/1, 16 GS (PL), 207 GS (OL)
Proposed for 2026	299	1 D-2, 4 D-1, 10 P-5, 17 P-4, 22 P-3, 22 P-2/1, 16 GS (PL), 207 GS (OL)
Conversion	1	P-4 under subprogramme 2, Human resources management
Reassignment	–	1 P-3 under subprogramme 5, Library services
Extrabudgetary		
Estimated for 2025	181	3 P-5, 21 P-4, 36 P-3, 2 P-2/1, 3 GS (PL), 116 GS (OL)
Projected for 2026	180	3 P-5, 20 P-4, 36 P-3, 2 P-2/1, 3 GS (PL), 116 GS (OL)

Comments and recommendations on posts

VIII.121 The regular budget resources for posts proposed for 2026 amount to \$53,308,200, representing an increase of \$236,200 (0.4 per cent) compared with the approved budget for 2025 ([A/80/6 \(Sect. 29E\)](#), table 29E.21). The proposed resources would provide for a total of 299 posts, comprising 76 posts in the Professional and

higher categories and 223 posts in the General Service and related categories. The proposed staffing changes include the conversion of one P-4 position funded under general temporary assistance to a post and the reassignment of one P-3 post. Annex II to the budget proposal provides a summary of justifications for the proposed changes.

Conversion

VIII.122 The Secretary-General proposes the conversion of one temporary position of Legal Officer (P-4) funded under general temporary assistance to a post, under subprogramme 2, Human resources management. The Secretary-General indicates that the Legal Officer (P-4) position plays a critical role in ensuring the capacity of the United Nations Office at Geneva to represent and defend the Organization in the internal justice system, and that this need is expected to continue. Furthermore, a recent review of the long-term needs of the Office confirmed the permanent nature of the position ([A/80/6 \(Sect. 29E\)](#), annex II). Upon enquiry, the Advisory Committee was informed that while the number of legal proceedings declined in 2024, workload statistics over the past five years indicate a consistent level of activity, with natural fluctuations from year to year. The Committee recalls that the Secretary-General previously proposed the conversion of the Legal Officer (P-4) position to a post (see [A/78/7](#), para. VIII.137). The Secretary-General indicates that the conversion is now being repropose in line with General Assembly resolution [79/257](#).

Reassignment

VIII.123 The Secretary-General proposes the reassignment of one post of Information Management Officer (P-3) to Librarian (P-3) under subprogramme 5, Library services. Upon enquiry, the Advisory Committee was informed that, upon reclassification, the P-3 Librarian would be responsible for a team that led connections with clients and access to collections, and that the tasks of the current P-3 Information Management Officer did not fit those new duties.

VIII.124 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the related revised estimates proposal, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the conversion of one P-4 position funded under general temporary assistance to a post and the reassignment of one P-3 post at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VIII.13
Number of posts and vacancy rates, 2024–2026

Category	2024				2025					2026		
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	75	8.4	10.9	10.7	76	75	67	11.2	10.4	10.7	76	11.2
General Service and related	223	4.3	6.2	6.3	222	223	206	7.5	8.0	7.6	223	7.5

VIII.125 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 25 regular budget posts were vacant (1 P-4, 2 P-3, 5 P-2, 1 General Service (Principal level) and 16 General Service (Other level)), none of which have been vacant for two years or more as at the same time. Recruitment for these posts was suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the proposed vacancy rates, the 2026 estimates under posts for the United Nations Office at Geneva would amount to \$53.6 million. Applying the actual vacancy rate, the post requirements would amount to \$53.6 million, representing no difference. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.126 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VIII.124 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VIII.127 The proposed non-post resources for 2026 amount to \$37,674,000, reflecting a net increase of \$455,200 (or 1.2 per cent) compared with the level approved for 2025, primarily reflecting higher anticipated costs of facilities and equipment maintenance, as well as an increase in the cost of the office cleaning contract.

VIII.128 According to information provided to the Advisory Committee upon enquiry, without recosting, the Organization will continue to assume an older exchange rate (i.e. the United States dollar-Swiss franc exchange rate contracted in August 2024) in the estimation of the resource requirements for 2026. As the exchange rates fluctuate in the open market while the United Nations rate of exchange of August 2024 used for budgeting remains unchanged at 0.8220, the potential for the widening of the gap between the budget and the actual rate increases. The Committee was informed that, in the context of the General Assembly's decision not to recost non-post resources, entities were invited to submit separately requests for additional non-post resources due to known significant differences in the price levels between 2025 and 2026 that could not be accommodated within their budget level (see para. 32 in chap. I above), such as proposed by the United Nations Office at Geneva. The Committee further discusses recosting in chapter I above.

General temporary assistance

VIII.129 The Secretary-General proposes the continuation of 24 continuing general temporary assistance positions as follows: 1 P-4, 2 P-3, 14 Language Teachers and 7 General Service (Other level). Supplementary information provided to the Advisory Committee shows that, as at 31 March 2025, 16 positions had been encumbered for more than 729 days since the initial appointment (2 P-3, 13 Language Teachers and 1 General Service (Other level)). Regarding the 14 full-time language teachers, the Committee was informed, upon enquiry, that while the positions had been created more than 10 years ago and their functions were considered to be of a continuous nature, they had not been proposed for conversion to posts at the current time pending the outcome of ongoing discussions between the Department of Operational Support and the Office of Human Resources on the status of and the most appropriate staff category for language teachers within the Organization. **The Advisory Committee trusts that updated information on the ongoing discussions regarding the status and staff category for language teachers will be provided to the General**

Assembly at the time of its consideration of the present report and in the next budget report.

VIII.130 Regarding the five Electronic Engineering Technician (General Service (Other level)) positions, the Advisory Committee was informed that, while those positions had been created more than 10 years ago, it was the first time they had been reported as continuing general temporary assistance positions for functions considered to be of a continuing nature. **The Advisory Committee trusts that further clarification on the reason for the five Electronic Engineering Technician (General Service (Other level)) positions not having been previously included in the list of continuing general temporary assistance positions, despite having been established in January 2012, will be provided to the General Assembly at the time of its consideration of the present report.** The Committee further discusses general temporary assistance in chapter I above.

Other non-post resources

VIII.131 Upon enquiry, the Advisory Committee was informed that, in light of the need to conserve funds, the United Nations Office at Geneva had adopted a restrictive financial posture, significantly curtailing its non-post expenditure. Allotments for non-post resources in the Office represented 78.7 per cent of the 2024 appropriation for non-post resources. On the basis of the information received, the Committee observed that, despite spending restrictions during the performance period, the Office had allocated funds to certain budget classes in a manner that projected higher expenditures than the approved appropriation, for instance under furniture and equipment (an appropriation of \$1,466,200 versus an allotment of \$2,315,900 in 2024). At the same time, under general operating expenses, the amount allocated by the Office was 74 per cent of the amount appropriated (an appropriation of \$27,391,200 versus an allotment of \$20,288,600 in 2024). **The Advisory Committee trusts that the General Assembly will be provided with further clarification, during its review of the present report, regarding the process and criteria used by the United Nations Office at Geneva to prioritize the use of reduced non-post resources.**

VIII.132 **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) General operating expenses: the proposed resources amount to \$25,805,700, an increase of \$655,800 (2.6 per cent) compared with the 2025 appropriation. Upon enquiry, the Advisory Committee was informed that the increase in resource requirements included \$624,400 under subprogramme 3 to provide for cost increases in contracts for cleaning, electrical services, and facilities and equipment maintenance. According to information provided to the Committee, in 2024, expenditure amounted to \$19,911,100 against an appropriation of \$27,391,200 (and an allotment of \$20,288,600); in 2023, expenditure amounted to \$21,130,700 against an appropriation of \$20,722,800; and in 2022, expenditure amounted to \$20,098,900 against an appropriation of \$18,824,300. Upon enquiry, the Committee was informed that reduced allotments had resulted in lower expenditure, particularly in the area of maintenance and equipment, spending on which had been deferred, and on utilities, as buildings had been closed. The Office had put in place measures including the suspension of all non-critical building maintenance of buildings, building components, infrastructure, grounds and equipment throughout the Palais des Nations, reduced cleaning, shortened opening hours, and reduced heating and cooling. The Committee was also informed that the Office might continue

implementing two of those measures, namely, the reduced operating hours (with buildings open for use from 7.30 a.m. to 7 p.m. on workdays and closed on weekends and holidays) and reduced heating and cooling. The Office will review those adjustments for their effectiveness and impact on those using the buildings, versus the amounts saved, to determine reasonable trade-offs that contribute towards achieving savings. Regarding the additional requirements for cleaning services, the Committee was informed that, in addition to offices being closed as part of the implementation of the strategic heritage plan, the Office had closed additional buildings and offices in 2024 to reduce operating expenses, including the offices in the tower of Building E, Building B, Annexes le Bocage and the Villa Feuillantines, which explains the difference between the budgeted amount and actual expenditure. The Committee recalls that the Office had previously relocated staff to new or renovated energy-efficient buildings (H and D), as a result of which the Office had been expected to accrue savings, including \$4.5 million from reduced utilities, \$1.5 million from reduced cleaning and \$2.2 million from reduced maintenance (see [A/79/7](#), para. VIII.127). **The Advisory Committee is of the view that some of the efficiency measures recently identified, such as relocating staff and closing smaller buildings, can be maintained in a sustainable manner. Therefore, the Committee recommends a reduction of 5 per cent (\$1,290,285) to the proposed resources under general operating expenses;**

(b) Furniture and equipment: the proposed resources amount to \$1,795,500, an increase of \$128,300 (7.7 per cent) compared with the 2025 appropriation. The resource requirements include provision for the replacement of one electric vehicle (\$110,000), which would be used by the Facilities Management Service to transport equipment, furniture and other items within and outside the Palais des Nations campus. Information provided to the Advisory Committee indicates that, with a staffing complement of 298 posts in the regular budget, the Office has 493 user-assigned laptops and 241 service laptops. The Committee notes expenditure of \$1,408,300 against an appropriation of \$1,309,500 in 2022; \$1,359,700 against an appropriation of \$1,438,300 in 2023; and \$2,135,500 against an appropriation of \$1,466,200 in 2024. **In view of the pattern of overexpenditure, the Advisory Committee encourages the United Nations Office at Geneva to use the approved resources efficiently and recommends a reduction of 10 per cent (\$179,550) to the proposed requirements under furniture and equipment.**

VIII.133 Subject to its recommendations in paragraph VIII.132 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Cost recovery

VIII.134 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Geneva currently provides services in the areas of payroll, vendor payments, cashier services, travel and accounting. The Committee was also provided with information on the Office's cost-recovery income for 2024 (see tables VIII.14 and VIII.15).

Table VIII.14
United Nations Office at Geneva cost-recovery income for 2024, by service
 (United States dollars)

<i>Cost-recovery service</i>	<i>Total</i>
Administrative and financial services	7 156 700
Conferences and events	172 000
Facility and property management	4 142 900
Human resources	5 515 300
Logistics support	6 777 300
Medical services	3 770 000
Public information	309 400
Safety and security	—
ICT and broadcasting	15 328 200
Reclassification of previous year revenue	—
Total	43 171 800

Table VIII.15
United Nations Office at Geneva cost-recovery income for 2024, by client
 (United States dollars)

<i>Cost-recovery client</i>	<i>Total</i>
Commercial customers	1 035 500
Government and local authority	35 600
Intergovernmental and non-governmental organizations	404 500
Member States (permanent missions)	140 300
Non-member State	—
United Nations agencies, funds and programmes	10 432 900
Secretariat	31 123 100
Total	43 171 800

VIII.135 Information provided to the Advisory Committee shows cost-recovery expenditure of \$46,521,400 against revenue of \$43,171,800, leaving a deficit of \$3,349,600 in 2024. The Committee was also informed that the cumulative balance of the Office's cost-recovery fund amounted to \$38,148,700 as at 16 June 2025. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2024.

Human resources-related matters

VIII.136 Upon enquiry, the Advisory Committee was informed that, of the 75 staff encumbering posts in the Professional and higher categories with geographical status, as at 30 June 2025, 34 were nationals of overrepresented Member States, 31 of within-range Member States and 10 of underrepresented Member States. Of the 29 appointments made in the United Nations Office at Geneva in the context of the senior managers' compact since 2022, 14 (or 48 per cent) had been from overrepresented Member States, 4 (or 14 per cent) from underrepresented Member States, and the remaining 11 (or 38 per cent) from Member States within range.

VIII.137 The 151 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 57 Member States: 17 were nationals of African States, 15 of Asia-Pacific States, 15 of Eastern European States, 6 of Latin American and Caribbean States, 89 of Western European and other States, and 9 were nationals of the United States of America.

VIII.138 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 291 staff encumbering regular budget-funded posts and positions, 131 were women and 160 were men. Of the 77 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 43 were women and 34 were men.

VIII.139 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, four staff members in the United Nations Office at Geneva were expected to retire in two years and 28 staff members in the next five years.

VIII.140 **The Advisory Committee notes that 14 per cent of appointments in the United Nations Office at Geneva since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VIII.131, and A/78/7, para. VIII.148). The Committee further discusses matters related to human resources in chapter I above.**

Section 29F

Administration, Vienna

Regular budget	
Appropriation for 2024	\$20,366,000
Allotment for 2024	\$19,597,800
Expenditure for 2024	\$19,598,300
Appropriation for 2025	\$22,314,600
Expenditure as at 30 June 2025	\$9,959,200
Proposal for 2026	\$22,408,100
Extrabudgetary resources	
Available for 2024	\$24,232,500
Expenditure for 2024	\$23,655,800
Estimate for 2025	\$28,844,100

Expenditure as at 30 June 2025	\$12,739,500
Projected for 2026	\$26,233,500

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

VIII.141 The regular budget resources requested for section 29F for 2026 amount to \$22,408,100 before recosting, which represents a net increase of \$93,500 (0.4 per cent) compared with the appropriation for 2025 (A/80/6 (Sect. 29F), table 29F.13). The changes are attributed to new and expanded mandates (an increase of \$46,100) and other changes (a net increase of \$47,400), as explained in paragraphs 29F.68 and 69 of the budget proposal. Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table VIII.25 below.

General observations

UN80 Initiative

VIII.142 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Vienna had notified Headquarters of its capacity to accommodate up to 200 staff through light office reconfiguration and densification of existing space. The Committee was also informed that the Office had been recognized by the UN80 task force as a de facto common administrative platform entity. This recognition was based on the integrated administrative support the Office provided to UNODC and 13 Secretariat entities based in Vienna. The Committee was also informed that the Office assigned costs for the services provided on a cost-recovery basis by mostly following a top-down approach of full-time equivalent mapping, rather than average number of minutes per operation. In some cases, the rates were calculated using different measures, such as the number of staff served or number of square meters. The Committee was further informed that the rates were based on locally developed standard salary costs, as well as the share of non-staff costs incurred locally and apportioned, as appropriate, to the specific service. **The Advisory Committee considers that all entities providing transactional services should operate based on a scalability model that can clearly capture variables in, inter alia, productivity and workload, as well as different funding sources, and trusts that such a model will be developed in the context of the UN80 Initiative.** The Committee further discusses support services in chapter I above.

VIII.143 The Advisory Committee notes that it was informed that the UN80 working group on efficiency and improvements had been discussing support services, primarily those related to administration. Key proposals under consideration include establishing common administrative platforms to consolidate fragmented administrative services across entities, at different implementation phases, as well as further consolidation of administrative services such as payroll. Such proposals aim to streamline and standardize services, reduce duplication and ensure more cost-effective, consistent and responsive support aligned with evolving operational and programmatic requirements. The Committee was also informed of a United Nations system-wide efficiency effort under the High-level Committee on Management, which includes common back office and global shared services workstreams (see paras. 79 and 80 in chapter I above). **The Advisory Committee trusts that more information will be provided on the role of the United Nations Office at Vienna with respect to the provision of support services to other United Nations entities and agencies, funds and programmes in the context of the UN80 Initiative, and that such information will be based on an assessment that includes cost-benefit**

analyses and indicators of performance and competitiveness (see also [A/78/7/Add.13](#), para. 12). The Committee further discusses support services in chapter I above.

Table VIII.16
Staffing resources

	Number	Details
Regular budget		
Approved for 2025	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 57 GS (OL)
Conversion from general temporary assistance	2	1 GS (OL) under subprogramme 3 and 1 GS (OL) under subprogramme 4
Proposed for 2026	85	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 59 GS (OL)
Extrabudgetary		
Estimated for 2025	90	2 D-1, 8 P-4, 14 P-3, 4 P-2/1, 4 GS (PL), 58 GS (OL)
Projected for 2026	90	2 D-1, 8 P-4, 14 P-3, 4 P-2/1, 4 GS (PL), 58 GS (OL)

Comments and recommendations on posts

VIII.144 The regular budget resources for posts proposed for 2026 amount to \$11,310,000, representing an increase of \$216,800 (2.0 per cent) compared with the approved budget for 2025 ([A/80/6 \(Sect. 29F\)](#), table 29F.13). The proposed resources would provide for a total of 85 posts, comprising 20 posts in the Professional and higher categories and 65 posts in the General Service and related categories (*ibid.*, table 29F.14). The proposed staffing changes include the conversion of one temporary position of Library Assistant (General Service (Other level)) and one temporary position of Programme Management Assistant (General Service (Other level)) funded under general temporary assistance to posts. Annex II to the budget proposal provides a summary of justifications for the proposed changes.

Conversion

VIII.145 The Secretary-General proposes the conversion of one temporary position of Library Assistant (General Service (Other level)) funded under general temporary assistance to a post. The temporary position of Library Assistant was established in December 2015, nearly 10 years ago, to meet the needs of the library's growing client base, which has further expanded from 800 in 2012 to over 3,000 in 2025.

VIII.146 The Secretary-General proposes the conversion of one temporary position of Programme Management Assistant (General Service (Other level)) funded under general temporary assistance to a post. The temporary position was established in April 2013 and provides support with procurement and contract management in support of the information technology infrastructure of the Office.

VIII.147 **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the related revised estimates proposal, the Advisory Committee considers that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the conversion of one position of Library Assistant (General Service (Other level)) and one position of Programme Management Assistant (General Service (Other level)) funded under general temporary assistance to posts at this stage.** The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table VIII.17

Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	20	8.3	5.5	10.0	20	20	18	5.7	10.0	10.0	20	5.7
General Service and related	63	6.2	12.7	15.1	63	63	52	10.2	15.6	17.5	65	10.2

VIII.148 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 13 regular budget posts were vacant (1 D-2, 1 P-5, 2 General Service (Principal level) and 9 General Service (Other level)), of which one had been vacant for two years or more as at the same time. Recruitment for those posts had been suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was also informed that, applying the proposed vacancy rates, the 2026 estimates under posts for the United Nations Office at Vienna would amount to \$11.5 million. Applying the actual vacancy rate, the post requirements would amount to \$10.7 million, representing a difference of \$800,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

VIII.149 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph VIII.147 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

VIII.150 The proposed non-post resources for 2026 amount to \$11,098,100, reflecting a net decrease of \$123,300 (or 0.9 per cent) compared with the level approved for 2025, primarily reflecting the removal of requirements for the continuation of two temporary positions proposed for conversion to established posts, the requirement for office space for new posts established under section 16, International drug control, crime and terrorism prevention and criminal justice, as well as an increase in the Office's share of costs for joint medical services due to higher medical rates.

VIII.151 According to information provided to the Advisory Committee upon enquiry, the United Nations Office at Vienna appropriation for 2025 was budgeted at an exchange rate of 0.982 euros to 1 United States dollar, while the current United Nations exchange rate as at June 2025 was 0.872. The Committee was also informed that, should the rate remain below the budgeted threshold, it would significantly impede the Office's capacity to fulfil its mandated requirements. The Committee further discusses recosting in chapter I above.

General temporary assistance positions

VIII.152 The Secretary-General proposes the continuation of two continuing general temporary assistance positions: one position of Budget Assistant (General Service

(Other level)) and one position of Team Assistant (General Service (Other level)). The Advisory Committee further discusses general temporary assistance in chapter I above.

Other non-post resources

VIII.153 Upon enquiry, the Advisory Committee was informed that, in light of the need to conserve funds, the Office has adopted a restrictive financial posture, significantly curtailing its non-post expenditure. Allotments for non-post resources in the United Nations Office at Vienna represented 87.8 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) General operating expenses: the proposed resources amounting to \$926,600 reflect no change compared with the 2025 appropriation. Information provided to the Committee shows that expenditure was \$814,800 against an appropriation of \$914,700 (and an allotment of \$814,800) for 2024; \$931,700 against an appropriation of \$1,012,700 for 2023; and \$850,300 against an appropriation of \$957,700 for 2022. The average level of expenditures since 2022 was \$865,600. **In view of the level of expenditures since 2022, the Advisory Committee recommends a reduction of 5 per cent (\$46,300) to the proposed resources under general operating expenses;**

(b) Furniture and equipment: the proposed resources amount to \$412,300, the same level as the 2025 appropriation. Information provided to the Committee shows that requirements under this budget class have grown from an appropriation of \$234,600 in 2022 to a proposed requirement of \$412,300 for 2026. The information also shows that the United Nations Office at Vienna plans to replace one van, with a total mileage of 3,700 miles as at 31 December 2024, in 2026, by which time it will have been in use for 10 years. **The Advisory Committee considers that further efficiencies could be achieved, including through the extension of the service life of the van, and recommends a reduction of 10 per cent (\$41,200) to the proposed requirements under furniture and equipment.**

VIII.154 **Subject to its recommendations in paragraph VIII.153 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.**

Other matters

Cost recovery

VIII.155 Upon enquiry, the Advisory Committee was informed that the United Nations Office at Vienna renders cost-recovery services in the following areas: facilities management, medical services, financial management, accounting and budget services, human resources services, travel services, procurement, ICT, security and safety, conference services, issuance of laissez-passer and travel documents, garage operations and language training. The Committee was also informed that the Office, through its shared Division of Management, functions as the principal service provider to UNODC and its field offices and to 13 other United Nations Secretariat entities based in Vienna. This role is reflected in the allocation of programme support costs to the United Nations Office at Vienna for the indirect support of extrabudgetary-funded activities. The Committee was informed that this modality was different from the United Nations Offices at Nairobi and Geneva, which act mostly

as service providers to other entities through cost recovery. The Committee was also provided with information on the Office's cost-recovery income for 2024 (see tables VIII.18 and VIII.19). The Committee was further informed that, as at 16 June 2025, the cumulative balance of the Office's cost-recovery fund amounted to \$14,542,000. The Committee further discusses cost recovery in chapter I above and in its financial performance report on the programme budget for 2024.

Table VIII.18

United Nations Office at Vienna cost-recovery income for 2024, by service

(United States dollars)

<i>Cost-recovery service</i>	<i>Total</i>
Administrative and financial services	1 141 200
Conferences and events	65 200
Facility and property management	1 664 400
Human resources	126 000
Logistics support	1 251 800
Medical services	129 500
Public information	15 500
Safety and security	18 800
ICT and broadcasting	3 118 300
Reclassification of previous year revenue	—
Total	7 530 700

Table VIII.19

United Nations Office at Vienna cost-recovery income for 2024, by client

(United States dollars)

<i>Cost-recovery client</i>	<i>Total</i>
Commercial customers	101 600
Government and local authority	153 100
Intergovernmental and non-governmental organizations	361 900
Member States (permanent missions)	78 700
Non-member State	—
United Nations agencies, funds and programmes	865 600
Secretariat	5 969 700
Total	7 530 700

Vienna International Centre

VIII.156 Upon enquiry, the Advisory Committee was informed that major repairs and replacements at the Vienna International Centre were funded by the Government of Austria and the Vienna-based organizations (IAEA, the Comprehensive Nuclear-Test-Ban Treaty Organization, UNIDO and the United Nations Office at Vienna) on a 50/50 cost-shared basis. The 50 per cent share funded by the Vienna-based organizations was further split among all the entities at the agreed share, based on a composite of the space, staff and workload of the four organizations. The Committee was also informed that the current share of the United Nations Office at Vienna was

23.661 per cent of the total alteration and improvement requirement and 11.831 per cent of the total major maintenance requirements. Furthermore, in accordance with the terms of the tripartite memorandum of understanding of 1977 and subsequent amendments to it, each partner is required to pay its contribution to the common fund for financing major repairs and replacements at the Vienna International Centre at the beginning of each year.

Human resources-related matters

VIII.157 Upon enquiry, the Advisory Committee was informed that, of the 18 staff encumbering posts in the Professional and higher categories with geographical status, as at 30 June 2025, 5 were from overrepresented Member States, 10 from within-range Member States and 3 from underrepresented Member States. The only appointment made within the United Nations Office at Vienna in the context of the senior managers' compact since 2022 had been of a national from a Member State within range.

VIII.158 The 53 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 33 Member States: 4 were nationals of African States, 12 of Asia-Pacific States, 6 of Eastern European States, 5 of Latin American and Caribbean States, 22 of Western European and other States, and 4 were nationals of the United States of America.

VIII.159 The Advisory Committee was also informed that, as at 30 June 2025, of the 70 staff encumbering regular budget-funded posts and positions, 35 were women and 35 were men. Of the 18 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 10 were women and 8 were men.

VIII.160 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, two staff members in the United Nations Office at Vienna were expected to retire in two years and nine staff members in the next five years.

VIII.161 **The Advisory Committee notes that the only appointment in the United Nations Office at Vienna since 2022 was from a Member State within range. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution 77/278, para. 24). The Committee also notes the continued imbalance of geographical representation of staff in the Office. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation, and to promote gender parity, where gaps exist, and rejuvenation (see also A/79/7, para. VIII.150, and A/78/7, para. VIII.170). The Committee further discusses matters related to human resources in chapter I above.**

Table VIII.20

Section 29A, Department of Management Strategy, Policy and Compliance: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Other assessed^a</i>					<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January– June)</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025– 2026)</i>
Posts	48 774.4	48 125.8	50 505.8	24 694.5	52 047.8	1 542.0	33 937.9	34 232.1	34 522.0	38 116.3	3 594.3	20 948.0	18 669.5	23 741.5	24 113.8	372.3	103 660.3	101 027.4	108 769.3	114 277.9	5 508.6
Other staff costs	3 159.1	2 382.4	3 236.6	1 335.8	1 978.8	(1 257.8)	3 925.6	4 030.0	4 127.2	4 550.1	422.9	1 818.5	3 616.6	3 408.9	2 212.8	(1 196.1)	8 903.2	10 029.0	10 772.7	8 741.7	(2 031.0)
Hospitality	0.2	–	0.2	–	0.2	–	–	–	–	–	–	–	–	–	–	–	0.2	–	0.2	0.2	–
Consultants	732.5	835.5	572.8	42.8	631.8	59.0	324.9	1 233.0	315.5	786.5	471.0	579.0	390.6	493.0	335.2	(157.8)	1 636.4	2 459.1	1 381.3	1 753.5	372.2
Travel of staff	413.8	216.3	425.1	238.1	448.1	23.0	619.0	518.9	589.5	681.6	92.1	710.8	570.4	629.9	515.8	(114.1)	1 743.6	1 305.6	1 644.5	1 645.5	1.0
Contractual services	8 932.9	5 006.6	8 919.0	513.1	9 887.1	968.1	2 124.3	1 715.6	2 141.7	2 106.9	(34.8)	1 683.7	1 891.1	1 543.5	945.9	(597.6)	12 740.9	8 613.3	12 604.2	12 939.9	335.7
General operating expenses	324.3	346.6	333.9	35.2	278.4	(55.5)	93.4	107.2	109.9	78.7	(31.2)	2 012.6	2 165.8	2 720.9	2 441.5	(279.3)	2 430.3	2 619.6	3 164.7	2 798.6	(366.0)
Supplies and materials	65.1	1.6	53.8	0.5	46.9	(6.9)	41.0	6.5	40.6	40.8	0.2	45.0	4.5	51.3	50.1	(1.2)	151.1	12.6	145.7	137.8	(7.9)
Furniture and equipment	205.4	341.8	210.2	90.4	398.6	188.4	284.9	629.6	359.6	583.3	223.7	66.9	119.7	75.1	74.8	(0.3)	557.2	1 091.1	644.9	1 056.7	411.8
Grants and contributions	4 188.1	4 223.7	4 101.5	2 222.5	4 102.8	1.3	16 903.2	16 903.2	17 290.9	16 953.2	(337.7)	7 398.4	7 653.7	8 312.7	7 399.2	(913.5)	28 489.7	28 780.6	29 705.1	28 455.2	(1 249.9)
Other	–	–	–	–	–	–	–	(3.8)	–	–	–	47.0	(95.0)	–	–	–	47.0	(98.8)	–	–	–
Total	66 795.8	61 480.3	68 358.9	29 172.9	69 820.5	1 461.6	58 254.2	59 372.3	59 496.9	63 897.4	4 400.5	35 309.9	34 986.9	40 976.8	38 089.1	(2 887.6)	160 359.9	155 839.5	168 832.6	171 807.0	2 974.5

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.21

Section 29B, Department of Operational Support: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 appropriation	2024 expenditure	2025 appropriation	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	42 004.3	40 348.5	45 100.4	21 465.4	45 908.8	808.4	71 417.7	71 406.5	71 119.9	81 170.4	10 050.5	14 545.0	12 652.7	16 544.5	16 645.2	100.7	127 967.0	124 407.7	132 764.8	143 724.4	10 959.6
Other staff costs	3 826.8	4 189.0	4 051.6	1 634.7	3 235.5	(816.1)	4 544.7	4 707.8	4 653.4	5 310.8	657.4	8 109.7	5 682.3	6 863.3	6 531.2	(332.1)	16 481.2	14 579.1	15 568.3	15 077.5	(490.8)
Hospitality	2.5	–	2.6	0.0	2.6	–	–	–	0.0	0.0	0.0	–	–	0.0	0.0	0.0	2.5	0.0	2.6	2.6	0.0
Consultants	409.1	482.6	399.3	90.2	399.3	–	509.3	280.9	489.2	486.7	(2.5)	1 681.8	1 242.5	1 692.5	1 459.7	(232.8)	2 600.2	2 006.0	2 581.0	2 345.7	(235.3)
Travel of staff	359.2	237.4	369.7	30.9	386.0	16.3	690.9	602.9	658.0	1 296.3	638.3	1 784.0	4 248.0	2 648.2	2 843.3	195.1	2 834.1	5 088.3	3 675.9	4 525.6	849.7
Contractual services	6 089.0	6 735.2	6 388.9	1 530.0	6 107.4	(281.5)	3 122.3	1 312.6	3 124.2	4 535.8	1 411.6	4 972.6	4 089.8	5 057.6	5 463.2	405.6	14 183.9	12 137.6	14 570.7	16 106.4	1 535.7
General operating expenses	41 537.1	34 034.6	42 499.8	13 092.5	42 789.9	290.1	26 145.3	26 085.7	24 522.2	23 343.9	(1 178.3)	33 603.4	39 627.0	36 075.1	35 957.9	(117.2)	101 285.8	99 747.3	103 097.1	102 091.7	(1 005.4)
Supplies and materials	527.4	377.2	542.9	198.2	514.1	(28.8)	202.0	115.8	195.1	204.0	8.9	457.9	332.2	428.1	300.4	(127.7)	1 187.3	825.2	1 166.1	1 018.5	(147.6)
Furniture and equipment	1 095.0	808.6	1 057.0	135.2	1 042.3	(14.7)	387.5	232.9	362.2	360.7	(1.5)	570.5	236.5	4 401.3	184.1	(4 217.2)	2 053.0	1 278.0	5 820.5	1 587.1	(4 233.4)
Improvement of premises	–	43.3	–	21.3	–	–	61.8	3.4	61.8	230.6	168.8	–	–	–	–	–	61.8	46.7	61.8	230.6	168.8
Grants and contributions	395.6	395.6	631.7	272.9	631.7	–	1 640.2	3 694.5	2 556.3	3 424.8	868.5	435.5	744.5	1 115.4	985.6	(129.8)	2 471.3	4 834.6	4 303.4	5 042.1	738.7
Other	–	–	–	–	–	–	9 541.1	10 498.4	9 432.9	11 495.5	2 062.6	328.0	424.6	1 531.1	743.0	(788.1)	9 869.1	10 923.0	10 964.0	12 238.5	1 274.5
Total	96 246.0	87 652.1	101 043.9	38 471.3	101 017.6	(26.3)	118 262.8	118 941.4	117 175.2	131 859.5	14 684.3	66 488.4	69 280.1	76 357.1	71 113.6	(5 243.5)	280 997.2	275 873.6	294 576.2	303 990.7	9 414.5

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.22

Section 29C, Office of Information and Communications Technology: evolution of overall resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 appropriation	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	25 891.5	25 440.8	26 804.8	13 088.9	26 790.9	(13.9)	8 481.7	8 373.1	7 827.5	8 586.3	758.8	1 499.6	2 472.8	1 777.6	1 777.6	–	35 872.8	36 286.7	36 409.9	37 154.8	(744.9)
Other staff costs	1 819.4	1 374.0	1 874.7	498.0	1 841.7	(33.0)	471.9	639.6	475.9	517.3	41.4	2 802.8	3 637.0	3 992.8	3 992.8	–	5 094.1	5 650.6	6 343.4	6 351.8	(8.4)
Consultants	108.1	113.2	111.3	87.8	111.3	–	–	–	–	–	–	1 031.6	1 069.7	545.8	534.8	(11.0)	1 139.7	1 182.9	657.1	646.1	11.0
Travel of staff	157.7	109.2	154.1	22.4	154.1	–	187.1	171.6	178.2	178.2	–	652.4	931.6	636.5	466.2	(170.3)	997.2	1 212.4	968.8	798.5	170.3
Contractual services	14 007.5	15 832.8	14 551.7	4 189.0	15 691.8	1 140.1	13 660.6	13 091.2	12 980.3	12 869.7	(110.6)	32 674.4	41 570.4	30 853.7	27 267.6	(3 586.1)	60 342.5	70 494.4	58 385.7	55 829.1	2 556.6
General operating expenses	10 313.2	6 176.4	10 296.5	2 208.2	9 091.0	(1 205.5)	8 116.8	8 724.3	8 289.8	8 602.1	312.3	17 252.4	5 148.7	8 382.7	8 116.5	(266.2)	35 682.4	20 049.4	26 969.0	25 809.6	1 159.4
Supplies and materials	68.7	145.9	63.6	12.4	65.0	1.4	91.0	43.0	11.0	11.0	–	24.2	148.5	12 523.3	10 957.1	(1 566.2)	183.9	337.4	12 597.9	11 033.1	1 564.8
Furniture and equipment	1 489.3	3 669.0	1 532.9	141.1	1 636.5	103.6	5 920.5	3 809.9	4 506.0	4 283.9	(222.1)	13 269.3	21 923.8	10 729.3	10 442.5	(286.8)	20 679.1	29 402.7	16 768.2	16 362.9	405.3
Improvement of premises	–	0.3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	0.3	–	–	–
Grants and contributions	–	7.2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	7.2	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	479.8	279.6	56.6	(223.0)	–	479.8	279.6	56.6	223.0
Total	53 855.4	52 868.8	55 389.6	20 247.8	55 382.3	(7.3)	36 929.6	34 852.7	34 268.7	35 048.5	779.8	69 206.7	77 382.3	69 721.3	63 611.7	(6 109.6)	159 991.7	165 103.8	159 379.6	154 042.5	5 337.1

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table VIII.23

Section 29D, Administration, Nairobi: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025–2026)
Posts	9 875.6	11 878.5	13 087.9	6 221.6	13 367.9	280.0	14 863.2	14 792.6	16 464.3	16 464.3	–	24 738.8	26 671.1	29 552.2	29 832.2	280.0
Other staff costs	416.8	255.6	496.7	52.1	216.7	(280.0)	1 999.5	2 372.2	2 245.9	2 245.9	–	2 416.3	2 627.8	2 742.6	2 462.6	(280.0)
Consultants	–	23.2	–	–	–	–	103.2	272.6	264.4	264.4	–	103.2	272.6	264.4	264.4	–
Travel of staff	–	–	–	–	–	–	286.1	212.3	274.5	274.5	–	286.1	212.3	274.5	274.5	–
Contractual services	478.8	329.6	512.0	175.5	531.1	19.1	2 317.4	1 943.4	2 097.8	2 097.8	–	2 796.2	2 273.1	2 609.8	2 628.9	19.1
General operating expenses	4 553.3	3 495.3	4 719.7	2 348.2	4 719.7	–	5 429.0	5 883.8	5 321.0	5 321.0	–	9 982.3	9 379.1	10 040.7	10 040.7	–
Supplies and materials	64.9	56.2	69.4	39.0	69.4	–	603.2	306.6	638.6	638.6	–	668.1	362.8	708.0	708.0	–
Furniture and equipment	17.1	206.6	18.3	192.2	18.3	–	1 821.2	2 113.1	1 626.6	1 626.6	–	1 838.3	2 319.7	1 644.9	1 644.9	–
Improvement of premises	86.1	19.0	92.1	0.2	92.1	–	0.0	18.8	–	–	–	86.1	37.8	1 719.1	1 719.1	–
Grants and contributions	2 861.4	2 861.4	4 516.2	–	–	(4 516.2)	0.0	2.4	–	–	–	2 861.4	2 863.8	4 516.2	–	(4 516.2)
Total	18 354.0	19 102.2	23 512.3	9 028.8	19 015.2	(4 497.1)	27 422.7	27 917.7	30 560.1	30 560.1	–	45 776.7	47 019.9	54 072.4	42 575.3	(4 497.1)

Table VIII.24

Section 29E, Administration, Geneva: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025–2026)
Posts	50 618.2	49 610.3	53 072.0	24 868.8	53 308.2	236.2	24 336.6	29 616.1	29 596.1	29 825.3	229.2	74 954.8	79 226.4	82 668.1	83 133.5	465.4
Other staff costs	5 062.4	4 091.9	5 319.9	2 174.5	5 220.9	(99.0)	10 505.7	9 768.6	9 182.2	8 710.9	(471.3)	15 568.1	13 860.5	14 502.1	13 931.8	(570.3)
Hospitality	0.6	0.2	0.6	–	0.6	–	–	–	–	–	–	0.6	0.2	0.6	0.6	–
Consultants	–	–	–	–	–	–	102.8	240.0	240.4	240.4	–	102.8	240.0	240.4	240.4	–
Travel of staff	–	–	–	–	–	–	219.6	130.9	98.8	98.8	–	219.6	130.9	98.8	98.8	–
Contractual services	2 400.5	1 978.7	2 481.8	286.9	2 239.5	(242.3)	7 084.0	2 488.2	2 852.2	2 950.0	97.8	9 484.5	4 466.9	5 334.0	5 189.5	(144.5)
General operating expenses	27 391.2	19 911.1	25 149.9	10 788.8	25 805.7	655.8	6 584.8	6 994.5	6 894.5	6 894.4	(0.1)	33 976.0	26 905.6	32 044.4	32 700.1	655.7
Supplies and materials	523.4	433.4	555.9	72.4	568.3	12.4	217.5	199.3	264.5	264.5	–	740.9	632.7	820.4	832.8	12.4
Furniture and equipment	1 466.2	2 135.5	1 667.2	300.7	1 795.5	128.3	539.5	5 752.2	6 981.2	6 981.2	–	2 005.7	7 887.7	8 648.4	8 776.7	128.3
Improvement of premises	17.6	1.1	18.7	–	18.7	–	–	–	–	–	–	17.6	1.1	18.7	18.7	–
Grants and contributions	1 906.3	1 906.3	2 024.8	1 012.4	2 024.8	–	–	67.5	81.9	88.1	6.2	1 906.3	1 973.8	2 106.7	2 112.9	6.2
Other	–	–	–	–	–	–	–	7.8	–	–	–	–	7.8	–	–	–
Total	89 386.4	80 068.5	90 290.8	39 504.5	90 982.2	691.4	49 590.5	55 265.0	56 191.7	56 053.5	(138.2)	138 976.9	135 333.5	146 482.5	147 035.7	553.2

Table VIII.25

Section 29F, Administration, Vienna: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Extrabudgetary						Total			
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025–2026)
Posts	10 020.1	10 512.4	11 093.2	4 960.1	11 310.0	216.8	12 368.9	10 854.6	13 505.3	13 783.6	278.3	22 389.0	21 367.0	24 598.5	25 093.6	495.1
Other staff costs	782.6	310.7	804.1	98.8	587.3	(216.8)	6 095.9	6 617.2	7 575.2	5 933.5	(1 641.7)	6 878.5	6 927.9	8 379.3	6 520.8	(1 858.5)
Hospitality	0.2	–	0.2	–	0.2	–	–	–	–	–	–	0.2	–	0.2	0.2	–
Consultants	6.9	–	7.1	–	7.1	–	324.3	109.3	451.0	124.0	(327.0)	331.2	109.3	458.1	131.1	(327.0)
Travel of staff	10.4	1.9	10.7	1.7	10.7	–	268.4	207.1	256.8	190.0	(66.8)	278.8	209.0	267.5	200.7	(66.8)
Contractual services	815.0	541.2	797.3	57.9	800.7	3.4	1 019.5	791.8	1 355.4	1 044.4	(311.0)	1 834.5	1 333.0	2 152.7	1 845.1	(307.6)
General operating expenses	914.7	814.8	926.6	602.3	926.6	–	2 512.9	2 954.6	2 903.3	2 721.6	(181.7)	3 427.6	3 769.4	3 829.9	3 648.2	(181.7)
Supplies and materials	26.6	12.9	27.3	1.1	27.3	–	101.6	97.6	94.9	94.4	(0.5)	128.2	110.5	122.2	121.7	(0.5)
Furniture and equipment	401.3	134.2	412.3	5.9	412.3	–	421.1	396.9	724.6	371.5	(353.1)	822.4	531.1	1 136.9	783.8	(353.1)
Improvement of premises	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and contributions	7 388.2	7 270.2	8 235.8	4 231.4	8 325.9	90.1	1 119.9	1 626.7	1 977.6	1 970.5	(7.1)	8 508.1	8 896.9	10 213.4	10 296.4	83.0
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	20 366.0	19 598.3	22 314.6	9 959.2	22 408.1	93.5	24 232.5	23 655.8	28 844.1	26 233.5	(2 610.6)	44 598.5	43 254.1	51 158.7	48 641.6	(2 517.1)

Part IX

Internal oversight

Section 30

Internal oversight

Regular budget	
Appropriation for 2024	\$24,837,300
Allotment for 2024	\$23,102,200
Expenditure for 2024	\$24,084,500
Appropriation for 2025	\$26,342,800
Expenditure as at 30 June 2025	\$11,972,300
Proposal for 2026	\$26,284,300
Other assessed^a	
Appropriation for 2024	\$31,891,200
Expenditure for 2024	\$32,779,500
Estimate for 2025	\$31,515,900
Expenditure as at 30 June 2025	\$28,882,600
Proposal for 2026 ^b	\$34,503,000
Extrabudgetary resources	
Available for 2024	\$13,644,400
Expenditure for 2024	\$13,584,500
Estimate for 2025	\$14,965,400
Expenditure as at 30 June 2025	\$8,068,100
Projected for 2026	\$14,965,400
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a The budget period for other assessed resources is from 1 July to 30 June. ^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

IX.1 The regular budget resources requested for section 30 for 2026 amount to \$26,284,300 before recosting, which represents a decrease of \$58,500, or 0.2 per cent, compared with the appropriation for 2025, owing to other changes related mainly to lower ICT rates ([A/80/6 \(Sect. 30\)](#), table 30.8 and para. 30.58). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table IX.3.

IX.2 The Independent Audit Advisory Committee, in accordance with paragraph 2 (d) of its terms of reference (General Assembly resolution [61/275](#), annex), submitted a

report on its review of the proposed programme budget of OIOS for 2026 (A/80/90). The Advisory Committee was provided with additional clarification related to the recommendations of the Independent Audit Advisory Committee. **The Advisory Committee notes the important role of the Independent Audit Advisory Committee in supporting effectiveness and efficiency in the work of OIOS and looks forward to its observations and recommendations on proposals related to the UN80 Initiative pertaining to the Office.**

General observations

Reviews of the Office of Internal Oversight Services in the context of the UN80 Initiative

IX.3 The Advisory Committee recalls that, in recent years, OIOS commissioned external quality assessments of its three core functions, namely, investigation, internal audit and inspection and evaluation, to independently assess their efficiency, effectiveness and alignment with its mandate. The assessments were completed in 2022, 2023 and 2024, respectively. OIOS was in the process of implementing recommendations stemming from those assessments, which included internal structural and process changes, such as enhancements to audit planning and management systems, as well as the development of data analytics tools to improve resource utilization and accountability (see e.g. A/80/90, paras. 17–20). Upon enquiry, the Committee was informed that OIOS would also prepare a final capping report, expected to outline proposals to further strengthen the governance and functioning of the Office. While originally intended for submission at the start of the seventy-ninth session of the General Assembly, the findings of the capping review will instead be presented in the 2026 annual report of OIOS. This capping review, which is aimed at supporting the efficient, effective and economical use of OIOS resources, and the preceding quality assessments already encompass aspects relevant to the UN80 Initiative.

IX.4 While the overall capping report of OIOS will be completed only in 2026, the Advisory Committee is of the view that the external quality assessments of the Office's core functions already provide a sound basis for identifying concrete, coherent and holistic proposals to enhance efficiency and effectiveness in the context of the UN80 Initiative. Furthermore, the Committee reiterates the urgent need to intensify efforts to optimize existing resources within OIOS, including across divisions, with specific attention given to areas of high-risks and impact, and to further enhance methodological standards and processes, including by making full use of technological tools, as appropriate (see also A/79/7, para. IX.17).

Office of Internal Oversight Services locations

IX.5 According to information provided to the Advisory Committee upon enquiry, OIOS operates from 13 locations: Budapest, Entebbe, Geneva, Nairobi, New York, The Hague and Vienna, with resident teams in mission locations for MINUSCA (Bangui), MONUSCO (Goma), UNAMA/UNAMI (Kuwait), UNIFIL (Naqoura), UNMISS (Juba) and UNSOS (Mogadishu). According to additional information provided to the Committee, OIOS continues to review the number and location of its staff with a view to ensuring efficient and effective oversight coverage of the Organization's operations. In line with this approach, for example, the Secretary-General has proposed the relocation of three auditor positions to Kabul in 2026 to enhance audit coverage of UNAMA (see para. XI.12 below). Information on criteria used by OIOS to determine the proposed duty station of its staff was requested, but not provided, given that the process of identifying efficiencies and possible structural changes was ongoing. **The Advisory Committee trusts that the cost-effectiveness**

and operational benefits of the various OIOS locations will be assessed holistically in the context of the UN80 Initiative and will result in enhanced efficiency and effectiveness (see also para. IX.12 below).

Division of labour and resource optimization for evaluation support in the Secretariat

IX.6 According to information provided to the Advisory Committee upon enquiry, pursuant to the administrative instruction on evaluation in the Secretariat (ST/AI/2021/3) each entity is required to develop an annual evaluation plan and ensure adequate funding for its implementation. As of December 2023, 43 of the 76 entities subject to OIOS evaluation had such a plan in place, with gaps remaining, in particular, among smaller entities and special political missions, which often lack dedicated resources. The Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance has a role and dedicated resources to support entities in conducting and utilizing self-evaluations, while OIOS provides technical and methodological guidance. The Committee recalls that two posts (D-1 and P-4) were approved by the General Assembly under OIOS to support the then-forthcoming Secretariat evaluation policy and complement the work of the Division (see resolution 76/245, para. 63; see also A/76/7, paras. IX.6–IX.8). The Committee notes that the D-1 post is vacant. **The Advisory Committee underscores the importance of meaningful and effective evaluations to promote a culture of efficiency across the Secretariat. In this regard, the Committee reiterates the need for a clear delineation of roles in terms of the third line of defence and associated resources between the Department of Management Strategy, Policy and Compliance and OIOS (see also A/79/7, para. VIII.20). The Committee therefore considers that a comprehensive assessment of their relevant roles in supporting evaluation capacity should be undertaken in the context of the UN80 Initiative, with a view to avoiding duplication and ensuring the optimal use of resources.**

Table IX.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Proposed for 2026	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Other assessed		
Estimated for 2025	130	3 D-1, 16 P-5, 43 P-4, 39 P-3, 3 GS (PL), 26 GS (OL)
Projected for 2026	130	3 D-1, 16 P-5, 43 P-4, 39 P-3, 3 GS (PL), 26 GS (OL)
Extrabudgetary		
Estimated for 2025	46	1 D-1, 7 P-5, 15 P-4, 13 P-3, 1 P-2/1, 9 GS (OL)
Projected for 2026	46	1 D-1, 7 P-5, 15 P-4, 13 P-3, 1 P-2/1, 9 GS (OL)

Comments and recommendations on posts

IX.7 The Secretary-General proposes 116 regular budget-funded posts for 2026, comprising 87 in the Professional and higher categories and 29 in the General Service and related categories, reflecting no change compared with the posts approved for 2025.

Vacant posts and vacancy rates

Table IX.2

Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	87	9.5	14.2	10.5	87	87	76	13.1	12.8	12.8	87	13.1
General Service and related	29	9.1	8.8	6.9	29	29	28	6.7	1.4	1.4	29	6.7

IX.8 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 12 regular budget-funded posts (1 Assistant Secretary-General, 2 D-1, 1 P-5, 2 P-4, 3 P-3, 2 P-2 and 1 General Service (Other level)) were vacant. Recruitment for those posts was suspended owing to a hiring freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for OIOS amounted to \$22.2 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$22.1 million, representing a difference of \$100,000. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IX.9 Subject to its recommendations and observations in paragraph 9 in chapter I above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post resources.

Comments and recommendations on non-post resources

IX.10 The proposed non-post resources for 2026 amount to \$4,069,200, reflecting a decrease of \$58,500, or 1.4 per cent, compared with the level approved for 2025 (A/80/6 (Sect. 30), table 30.13). Allotments for non-post resources in OIOS represented 65.2 per cent of the 2024 appropriation for non-post resources.

General temporary assistance positions

IX.11 The Secretary-General proposes the continuation of 14 general temporary assistance positions: 6 (1 P-5, 1 P-4, 2 P-3, 1 Field Service and 1 General Service (Other level)) in the resident audit office in Kuwait and 8 in the Investigations Division (3 P-4, 3 P-3 and 2 General Service (Other level)). Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, six positions, including five established at the beginning of the year, were vacant and subject to a recruitment freeze owing to the liquidity situation. The Committee further discusses general temporary assistance positions in chapter I above.

IX.12 As regards the resident audit office in Kuwait, the Secretary-General proposes the relocation of three positions (P-5, P-4 and P-3) to Kabul to enhance audit efficiency and oversight of high-risk assignments in UNAMA, UNAMI, the Kuwait Joint Support Office and the Integrated Conduct and Discipline Unit. The Committee recalls the proposal to have the Support Office's client missions make the transition to the Regional Service Centre in Entebbe, effective 1 July 2026, with a transitional period until 30 September 2026, coinciding with the projected conclusion of the

UNAMI liquidation (A/80/6 (Sect. 3)/Add.1, paras. 60–72). **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of the report on revised estimates. The Committee therefore recommends against the proposed relocation of three audit positions (P-5, P-4 and P-3), at this stage (see para. IX.15 below). The Advisory Committee will revert on this matter in its report on the revised estimates.**

IX.13 Furthermore, in view of the anticipated liquidation of UNAMI and the proposed closure of the Kuwait Joint Support Office by the end of September 2026, the Advisory Committee trusts that the related OIOS resource requirements will be reviewed, including through proposals for abolishment.

Other non-post resources

IX.14 Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions were introduced across various budget lines that contributed to underexpenditure under non-post resources (see also General Assembly resolution 79/257, para. 9, and table IX.3). **In the light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Consultants: requirements amount to \$213,500, with a marginal decrease of \$600 compared with the 2025 appropriation. The requested resources include \$139,300 to conduct evaluations. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see e.g. resolutions 79/258 A, sect. VIII, para. 11, and 74/262, para. 23). The Committee therefore recommends a reduction of 15 per cent (\$32,000) to the proposed requirements under consultants;**

(b) Travel of staff: requirements amount to \$532,100, representing a decrease of \$11,500, or 2.1 per cent, compared with the 2025 appropriation, owing to the increased use of videoconferencing. An amount of \$130,400, reflecting almost one quarter of the requirements, would support travel for training and participation in conferences and workshops. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs, in particular for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$53,200) to the proposed requirements under travel of staff;**

(c) Supplies and materials: requirements amount to \$17,900, at the same level as the 2025 appropriation. Expenditure as at 30 June 2025 amounted to \$1,600 against a provision of \$17,900. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$1,700 for 2024, \$4,100 for 2023 and \$3,000 for 2022. **Taking into account the pattern of significantly low expenditure, the Advisory Committee recommends a reduction of 30 per cent (\$5,400) to the proposed requirements under supplies and materials;**

(d) Furniture and equipment: requirements amount to \$112,800, representing an increase of \$4,900, or 4.5 per cent, due to the planned replacement of laptops.

Information provided to the Advisory Committee indicates a pattern of overexpenditure since 2022, attributable in large part to the delayed replacement of obsolete laptops, with expenditure amounting to \$149,100 for 2024 against an appropriation of \$84,500; \$65,900 for 2023 against \$61,700; and \$69,600 for 2022 against \$36,200. Upon enquiry, the Committee was informed that 64 laptops were planned for disposal in 2025, including 41 inactive units and 23 active units (which have an average and useful age of two years), while 18 new laptops were planned for acquisition. A phased replacement is also projected for 2026 to 2028 with a useful life of two years. The Committee notes that appropriations under this budget class have grown from \$36,200 in 2022 to a budgeted amount of \$112,800 for 2026, reflecting a 320.9 per cent increase. **The Advisory Committee notes that the useful life of laptops defined by OICT is five years and considers that the proposed replacement schedule would allow for a more staggered approach. Taking also into account the pattern of overexpenditure to address deferred laptop replacements in recent years, the Committee recommends a reduction of 10 per cent (\$11,200) to the proposed requirements under furniture and equipment.**

IX.15 Subject to its recommendations in paragraphs IX.12 to IX.14 above, and without prejudice to its recommendations in the revised estimates report, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Investigations

IX.16 In recent years, OIOS has experienced a growing number of complaints and new investigations, with a record-high intake projected for 2025 ([A/80/90](#), para. 44). In 2024, investigation completion timelines remained significantly below targets, in particular for cases involving sexual exploitation and abuse, of which only 9 per cent were completed within six months, reflecting a downward trend compared with previous years ([A/80/6 \(Sect. 30\)](#), figures 30.VII and 30.VIII). According to information provided to the Advisory Committee upon enquiry, in order to address these challenges, 13 new investigation posts and positions have been approved in recent years in the regular budget and the support account. Additional efforts are under way, including the development of performance dashboards, case-tracking systems and the exploratory use of AI. Both the Committee and the Independent Audit Advisory Committee have stressed the need for a root cause analysis of the increasing caseload, while also encouraging OIOS to prioritize high-risk cases and streamline processes ([A/80/90](#), paras. 45 and 52, [A/79/89](#), para. 43, and [A/79/7](#), para. IX.13). **The Advisory Committee expresses concern regarding the persistent challenges in meeting investigation completion targets. The Committee reiterates the need to analyse and address the root causes of the growing caseload, in coordination with relevant stakeholders, with a view to identifying systemic solutions (see also [A/79/7](#), para. IX.13). The Committee also emphasizes that OIOS should prioritize high-risk matters, including cases identified by the Board of Auditors, and intensify efforts to enhance the efficiency, timeliness and impact of its investigative work, including by streamlining internal processes, optimizing the use of resources within the Office and leveraging data analytics and other appropriate tools.**

Extrabudgetary resources

IX.17 For 2025, extrabudgetary resources for OIOS are estimated at \$14.97 million, supporting 46 posts and 20 temporary positions, for the provision of oversight services to United Nations entities financed primarily through extrabudgetary funding

(A/80/6 (Sect. 30), para. 30.60). Upon enquiry, the Advisory Committee was informed that memorandums of understanding with the relevant entities defined the scope of oversight services and funding arrangements, taking into account factors such as risk profile, operational complexity and budgetary constraints. **The Advisory Committee trusts that information will be provided to the General Assembly, at the time of its consideration of the present report, on how current and projected extrabudgetary funding levels of United Nations entities may affect the scope and volume of oversight services provided by OIOS.**

IX.18 Information provided to the Advisory Committee indicates that UNODC and OHCHR have, respectively, one P-4 position and 1 P-4 post for internal audit funded from extrabudgetary resources, representing a level of dedicated capacity below that of comparable or smaller entities. The Committee was informed that the post and position are funded on a cost-recovery basis, in consideration of the need for audit coverage beyond the level possible within the existing assessed resources of OIOS. It was further indicated that OIOS support from assessed resources is provided to Secretariat entities, as needed and appropriate. **The Advisory Committee trusts that additional information on the use of assessed OIOS resources to support Secretariat entities with large extrabudgetary components will be provided in the next budget submission.**

IX.19 With respect to the Investigations Division, according to information provided to the Advisory Committee upon enquiry, fully funded positions focus primarily on conducting investigations related to the entities providing the funding. Some extrabudgetary positions, however, are financed through extrabudgetary resources received through cost-recovery arrangements, under which OIOS is reimbursed for work hours/salary, travel and other costs incurred during the investigation and subsequently billed to the entity. These positions may support other investigations when workload permits. **The Advisory Committee trusts that further information on the methodology used to recover costs related to investigations, in particular to clarify the relation between existing resources and number of investigations, will be provided in the next budget submission.**

Human resources-related matters

IX.20 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 87 posts in the Professional and higher categories with geographical status, 16 were encumbered by nationals from overrepresented Member States, 42 from Member States within range and 16 from underrepresented Member States. Furthermore, of the 39 appointments made within OIOS in the context of the senior managers' compact since 2022, 11 (or 28.2 per cent) had been from overrepresented Member States, while 8 (or 20.5 per cent) had been from underrepresented Member States, with the remaining 20 (or 51.3 per cent) from Member States within range.

IX.21 The 112 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were from 61 Member States: 28 staff were from African States, 25 from Asia-Pacific States, 12 from Eastern European States, 8 from Latin American and Caribbean States, 26 from Western European and other States, and 13 from the United States of America.

IX.22 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 110 staff encumbering regular budget-funded posts and positions, 59 were women and 51 were men. Of the 80 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 41 were women and 39 were men.

IX.23 The Advisory Committee was also informed, upon enquiry, that three staff members in OIOS were expected to retire in the coming two years and nine in the coming five years.

IX.24 The Advisory Committee notes that 20.5 per cent of appointments in OIOS since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff in OIOS. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. IX.19, and [A/78/7](#), para. IX.24). The Advisory Committee further discusses matters related to human resources in chapter I above.

Table IX.3

Section 30, Internal oversight: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
			2025 expenditure (January– June)														2024	2025			
	2024 appropriation	2024 expenditure	2025 appropriation		2026 estimate	Variance (2025–2026)	2024 appropriation	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 appropriation/ estimate	2024 expenditure	2025 appropriation/ estimate	2026 estimate	Variance (2025– 2026)
Posts	21 603.8	21 832.4	22 215.1	10 955.9	22 215.1	–	28 081.1	27 141.4	26 085.2	28 423.3	2 338.1	8 397.12	8 723.21	9 207.83	9 207.83	–	58 082.02	57 697.01	57 508.13	59 846.23	2 338.1
Other staff costs	1 778.1	1 226.6	2 596.2	685.4	2 596.2	–	3 136.1	3 209.7	3 765.3	4 279.3	514	3 545.78	3 558.46	4 021.52	4 021.52	–	8 459.98	7 994.76	10 383.02	10 897.02	514
Hospitality	0.5	–	0.5	–	0.5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Consultants	237.9	115.7	214.1	–	213.5	(0.6)	292	268.8	275.3	297.7	22.4	60	11.05	50	50	–	589.9	395.55	539.4	561.2	21.8
Travel of staff	505.8	272.5	543.6	126.5	532.1	(11.5)	479.7	479	487	448.5	-38.5	619.26	480.33	772.63	772.63	–	1 604.76	1 231.83	1 803.23	1 753.23	(50)
Contractual services	473.9	375.1	491.9	138.2	451.8	(40.1)	308.5	282.5	405.5	416.8	11.3	305.29	282.37	345.74	345.74	–	1 087.69	939.97	1 243.14	1 214.34	(28.8)
General operating expenses	132.7	111.4	155.6	48.2	144.4	(11.2)	373.6	397.6	381.9	435.3	53.4	470.28	518.55	528.45	528.45	–	976.58	1 027.55	1 065.95	1 108.15	42.2
Supplies and materials	20.1	1.7	17.9	1.6	17.9	–	43.7	30.5	30.7	34.3	3.6	215.7	1.01	11.5	11.5	–	279.5	33.21	60.1	63.7	3.6
Furniture and equipment	84.5	149.1	107.9	16.7	112.8	4.9	64.9	81.7	85	146	61	30.98	9.49	27.75	27.75	–	180.38	240.29	220.65	286.55	65.9
Total	24 837.3	24 084.5	26 342.8	11 972.3	26 284.3	(58.5)	31 891.2	32 779.6	31 515.9	34 481.2	2 965.3	13 644.4	13 584.5	14 965.4	14 965.4	–	71 260.8	69 560.2	72 823.6	75 730.4	2 906.8

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Part X

Jointly financed administrative activities and special expenses

Section 31

Jointly financed administrative activities

Regular budget (United Nations share)	
Appropriation for 2024	\$8,611,800
Allotment for 2024	\$8,611,800
Expenditure for 2024	\$8,611,700
Appropriation for 2025	\$9,137,300
Expenditure as at 30 June 2025	\$2,175,400
Proposal for 2026	\$9,116,700
Full budget (jointly financed)	
Approved for 2024	\$25,857,800
Expenditure for 2024	\$24,733,800
Approved for 2025	\$27,931,800
Expenditure as at 30 June 2025	\$12,973,000
Proposal for 2026	\$27,581,900
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

X.1 The full budget resources requested for the three jointly financed entities for 2026, inclusive of the regular budget resources requested for the United Nations share, amount to \$27,581,900 before recosting, representing a reduction of \$349,900, or 1.3 per cent, compared with the appropriation for 2025, due to a decrease of \$170,400 (1.7 per cent) for JIU and a reduction of \$179,500 (3.8 per cent) for CEB ([A/80/6 \(Sect. 31\)](#), annex III, table 1). While the full budgets of ICSC and JIU are presented to the General Assembly for approval in accordance with established arrangements, the full budget of CEB is presented for information purposes and its United Nations share is presented for approval (*ibid.*, annex III).

X.2 The regular budget resources requested for 2026 for section 31 amount to \$9,116,700 before recosting, representing a net decrease of \$20,600, or 0.2 per cent, compared with the appropriation for 2025 (*ibid.*). The drivers for the proposed changes to the United Nations share are: (a) technical adjustments (a net increase of \$32,500), reflecting the combined effect of an increase in the United Nations percentage share of the jointly financed requirements of ICSC, offset by decreases in the percentage share of the requirements of JIU and the CEB secretariat, including the IPSAS project; and (b) other changes (a decrease of \$53,100), reflecting the United Nations Secretariat share for 2026 of the proposed decrease in jointly funded resources of CEB. Details on the resources for the three entities are provided under the relevant headings below, as appropriate.

Table X.1

Evolution of financial resources by object of expenditure (full budget, jointly financed)

(Thousands of United States dollars)

	<i>2024 approved</i>	<i>2024 expenditure</i>	<i>2025 approved</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
ICSC	12 795.7	11 563.4	13 393.1	6 164.0	13 393.1	–
JIU	8 727.5	8 662.1	9 836.6	4 538.4	9 666.2	(170.4)
CEB	4 334.6	4 508.3	4 702.1	2 270.6	4 522.6	(179.5)
Total	25 857.8	24 733.8	27 931.8	12 973.0	27 581.9	(349.9)

Table X.2

Staffing resources (full budget, jointly financed)

(Number of posts)

	<i>2025 approved</i>	<i>2026 estimate</i>	<i>Variance</i>
ICSC	47	47	–
JIU	32	32	–
CEB	15	15	–
Total	94	94	–

X.3 The Secretary-General proposes a total of 94 posts for section 31, comprising 59 posts in the Professional and higher categories and 35 posts in the General Service and related categories, reflecting no changes to the 2025 staffing table. Details on post resources for the three entities are provided under the relevant headings below, as appropriate.

General observations*UN80 Initiative*

X.4 Upon enquiry, the Advisory Committee was informed that the budget reduction related to the UN80 Initiative would not apply to the jointly financed activities (section 31).

X.5 With regard to the work of ICSC, the Advisory Committee was informed that the ongoing comprehensive review of the compensation package had been requested by the General Assembly in its resolution [76/240](#), prior to the launch of the UN80 Initiative. ICSC notes that cost containment is an overlapping consideration for both the UN80 Initiative and the compensation review. However, the Assembly, in its resolution [79/252](#) A, besides the premise of cost containment and sustainability, also noted the importance of competitiveness and flexibility of the compensation package, as well as its attractiveness, coherence, transparency, cost-effectiveness, stability and predictability, and requested the Commission to present proposals for the compensation package review that encompassed all the above agreed-upon parameters, objectives, criteria and overall premises. **While acknowledging the broad scope of the compensation review currently under way and recognizing the current challenges of constrained resources in United Nations funding, the Advisory Committee notes the significant impact of the work of ICSC on the cost structure of the entire United Nations system. The Committee trusts that the work of ICSC on the compensation review and the UN80 Initiative will be mutually reinforcing and that information thereon will be provided in future reports.**

X.6 The Advisory Committee was further informed upon enquiry that, given the timing of the UN80 Initiative, JIU had seized the opportunity presented by the launch of its preparation for the JIU 2026 programme of work to request participating organizations (including the United Nations Secretariat) to provide proposals that aligned with the goals and objectives of the UN80 Initiative. The inspectors will then review the proposals with a view to selecting those topics that are appropriate for the system-wide mandate of JIU. **As a central body for system-wide oversight, the Advisory Committee considers that the institutional contributions and body of work of JIU contain valuable contributions to the UN80 Initiative and encourages the Secretary-General to revisit pertinent reports and recommendations when considering ways to improve effectiveness and efficiency in the work of the Organization.**

X.7 With regard to the contributions of CEB to the UN80 Initiative, according to information provided to the Advisory Committee, the High-level Committee on Management of CEB has taken decisive action and has set out to identify and pursue far-reaching efficiency measures. These initiatives seek to reduce costs and modernize operations in key areas such as procurement, supply chain management, finance, human resources and other shared services. One of the focus areas of the far-reaching efficiency initiatives of the High-level Committee on Management is integrated ICT procurement and shared software services. By aggregating demand across agencies, the United Nations can negotiate more favourable terms, simplify licence management and improve access to essential digital tools. Beyond software, the initiative also encompasses hardware procurement and specialized ICT services. **The Advisory Committee trusts that more information on ongoing system-wide initiatives promoted by the High-level Committee on Management will be provided to the General Assembly at the time of consideration of the present report and in the next report.**

X.8 The Advisory Committee acknowledges the decision of the Secretary-General not to include ICSC, JIU and the CEB secretariat as part of the revised estimates. Nevertheless, the Committee trusts that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, will inform the management of resources in a scenario of constrained resources in United Nations funding.

International Civil Service Commission

Regular budget (United Nations share)	
Appropriation for 2024	\$4,896,100
Allotment for 2024	\$4,896,100
Expenditure for 2024	\$4,896,100
Appropriation for 2025	\$5,093,800
Expenditure as at 30 June 2025	\$1,240,000
Proposal for 2026	\$5,147,000
Full budget (jointly financed)	
Approved for 2024	\$12,795,700
Expenditure for 2024	\$11,563,400
Approved for 2025	\$13,393,100

Expenditure as at 30 June 2025	\$6,164,000
Proposal for 2026	\$13,393,100

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

X.9 The full budget resources requested for ICSC, inclusive of requested regular budget resources, amount to \$13,393,100 for 2026 before recosting, reflecting no change compared with the appropriation for 2025 (*ibid.*, table 31.I.10). Information on the evolution of the financial resources by object of expenditure is contained in table X.3.

X.10 The regular budget resources requested for the United Nations share for ICSC amount to \$5,147,000 and reflect an increase of \$53,200 (or 1.0 per cent) compared with the approved budget for 2025 (*ibid.*, table 31.I.11). The higher requirements are due to an increase in the United Nations Secretariat share of the budget of ICSC, from 38.0 per cent for 2025 to 38.4 per cent for 2026, as determined by the CEB secretariat in accordance with the established methodology (*ibid.*, para. 31.I.28).

Table X.3

International Civil Service Commission: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2024 approved	2024 expenditure	2025 approved	2025 expenditure (January–June)	2026 estimate	Variance (2025–2026)
Posts	9 086.4	8 032.7	9 565.0	4 509.6	9 565.0	–
Other staff costs	154.4	77.7	159.3	74.2	158.5	(0.8)
Non-staff compensation	626.2	637.0	646.2	374.7	643.1	(3.1)
Hospitality	3.8	3.0	3.9	0.2	3.9	–
Consultants	615.0	270.8	634.7	119.6	631.6	(3.1)
Travel of representatives	482.9	740.2	498.4	530.1	711.6	213.2
Travel of staff	253.8	228.2	261.9	131.9	255.0	(6.9)
Contractual services	362.5	103.6	374.1	109.5	502.2	128.1
General operating expenses	1 113.3	1 459.1	1 149.1	304.7	818.1	(331.0)
Supplies and materials	35.3	5.2	36.4	2.5	40.0	3.6
Furniture and equipment	62.1	6.0	64.1	7.0	64.1	–
Total	12 795.7	11 563.4	13 393.1	6 164.0	13 393.1	–

X.11 A total of 47 posts are proposed for 2026 for the ICSC full budget (jointly financed), which represents the same number of posts approved for 2025, as reflected in table X.4.

Table X.4

Staffing resources, International Civil Service Commission (jointly financed)

	Number	Details
Approved for 2025	47	1 D-2, 3 D-1, 4 P-5, 11 P-4, 3 P-3, 4 P-2/1, 3 GS (PL), 18 GS (OL)
Proposed for 2026	47	1 D-2, 3 D-1, 4 P-5, 11 P-4, 3 P-3, 4 P-2/1, 3 GS (PL), 18 GS (OL)

Comments and recommendations on posts

Vacancy rates and vacant posts

X.12 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, eight posts (1 D-2, 1 D-1, 1 P-5, 1 P-4 and 4 General Service) were vacant. The Committee, upon enquiry, received information on the approved posts and actual average vacancy rates for 2024 and January to June 2025, as well as on proposed posts and budgeted vacancy rates for 2026 for the ICSC secretariat (see table X.5). The Committee was also informed that the Secretariat's share of the entity's full jointly financed budget, which took the form of a grant under the regular budget, was not affected by changes in vacancy rates. The Committee was informed that the Finance and Budget Network had agreed that no recosting or inflationary adjustments would be applied to the 2026 budget proposals. The Committee further discusses vacant posts and vacancy rates in chapter I above.

Table X.5
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	26	4.6	26.0	15.0	26	10.2	11.0	15.9	26	10.2
General Service and related	21	3.9	19.0	19.0	21	3.5	19.0	19.0	21	3.5

Comments and recommendations on non-post resources

X.13 As indicated in table X.3, ICSC has proposed no changes to the level of non-post resources from the approved level in 2025, while including cost-neutral redeployments of resources, mainly from general operating expenses to contractual services and travel of representatives. Allotments for non-post resources in ICSC represented 100 per cent of the 2024 appropriation for non-post resources.

Travel of representatives

X.14 Regarding travel, the proposed resources for 2026 amount to \$711,600, reflecting an increase of \$213,200, or 42.8 per cent, from the 2025 approved level. The Secretariat explains in the supplementary information that the proposed 2026 resources will fund travel and subsistence allowances for ICSC commissioners and Advisory Committee on Post Adjustment Questions members to fulfil their mandated duties. These include attending two-week sessions in New York and other international locations, participating in working groups related to the compensation review and human resources policy, conducting field visits to assess conditions of service for staff and ensuring organizational coordination through travel by the Chair and the Vice-Chair. The funding increase specifically supports expanded field engagements following the completion of the compensation review. Expenditure in 2024 amounted to \$737,200 against the appropriation of \$482,900 (and an allotment of \$745,000) and amounted to \$530,100 as at 30 June 2025 against the appropriation of \$498,400 (the 2025 allotment amounted to \$646,000 as at 30 June 2025). The supplementary information provided to the Advisory Committee further indicated that the high implementation rate in 2025 was driven by travel of Commission members, who had to attend working group meetings and workshops in Algiers, Geneva and New York. **The Advisory Committee notes the pattern of expenditure in 2024 and**

so far in 2025, and underscores that, whenever feasible, virtual participation of representatives in meetings should be substituted for physical travel to promote a judicious use of limited resources (see also [A/79/7](#), para. X.16).

X.15 The Advisory Committee recommends the approval of the full budget of ICSC, including the United Nations share.

Other matters

Human resources-related matters

X.16 According to information provided to the Advisory Committee upon enquiry, the ICSC, JIU and CEB posts funded under the jointly financed activities are not subject to the system of desirable ranges, nor do their heads have a senior manager's compact with the Secretary-General. The Committee was further informed that, as at 30 June 2025, the 37 staff encumbering posts and positions from all funding sources were nationals of 27 Member States. Of the 37 staff in ICSC, 6 were from African States, 9 from Asia-Pacific States, 4 from Eastern European States, 7 from Latin American and Caribbean States, 6 from Western European and other States and 5 from the United States of America.

X.17 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 37 staff encumbering jointly financed posts and positions, 19 were women and 18 were men. Of the 20 staff encumbering jointly financed posts and positions in the Professional and higher categories, as at the same date, 7 were women and 13 were men.

X.18 The Advisory Committee was further informed that four ICSC staff would retire in the next two years and one in the following three years. Therefore, a total of five staff from ICSC will retire in five years.

X.19 The Advisory Committee trusts that efforts will continue to be made to achieve greater progress towards equitable geographical representation of Member States and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. X.18). The Committee further discusses matters related to human resources in chapter I above.

Joint Inspection Unit

Regular budget (United Nations share)	
Appropriation for 2024	\$2,397,100
Allotment for 2024	\$2,397,100
Expenditure for 2024	\$2,397,100
Appropriation for 2025	\$2,635,000
Expenditure as at 30 June 2025	\$599,100
Proposal for 2026	\$2,631,900
Full budget (jointly financed)	
Approved for 2024	\$8,727,500
Expenditure for 2024	\$8,662,100

Approved for 2025	\$9,836,600
Expenditure as at 30 June 2025	\$4,538,400
Proposal for 2026	\$9,666,200
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

X.20 The full budget resources requested for JIU, inclusive of requested regular budget resources, amount to \$9,666,200 for 2026 before recosting, representing a decrease of \$170,400, or 1.7 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 31), table 31.II.5). Information on the evolution of the financial resources by object of expenditure is contained in table X.6.

X.21 The regular budget resources requested for the United Nations share for JIU amount to \$2,631,900 for 2026 before recosting, representing a decrease of \$3,100, or 0.1 per cent, compared with the appropriation for 2025 (ibid., table 31.II.10). The lower requirements are due to technical adjustments that reflect the reduced budget of the Unit and the increase in the United Nations Secretariat share of that budget, as determined by the CEB secretariat in accordance with the established methodology (ibid., para. 31.II.27).

Table X.6

Joint Inspection Unit: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2024 approved	2024 expenditure	2025 approved	2025 expenditure (January–June)	2026 estimate	Variance (2025–2026)
Posts	8 239.9	8 368.0	9 189.0	4 254.2	9 189.0	–
Other staff costs	54.2	–	35.2	51.5	35.6	0.4
Consultants	75.9	43.4	81.7	0.1	83.5	1.8
Travel of staff	214.9	152.7	227.8	41.7	232.8	5.0
Contractual services	42.4	33.3	47.3	142.4	46.4	(0.9)
General operating expenses	60.7	31.3	56.8	30.6	45.1	(11.7)
Supplies and materials	11.1	2.6	3.8	–	3.8	–
Furniture and equipment	28.4	30.9	195.0	18.0	30.0	(165.0)
Total	8 727.5	8 662.1	9 836.6	4 538.4	9 666.2	(170.4)

X.22 A total of 32 posts and positions are proposed for 2026 for the full budget (jointly financed) of JIU, which is unchanged compared with 2025, as no new posts have been proposed (see table X.7).

Table X.7
Staffing resources, including inspectors,^a Joint Inspection Unit (jointly financed)

	<i>Posts</i>	<i>Level</i>
Approved for 2025	21	1 D-2, 2 P-5, 3 P-4, 5 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
Proposed for 2026	21	1 D-2, 2 P-5, 3 P-4, 5 P-3, 1 P-2/1, 1 GS (PL) and 8 GS (OL)
<i>Temporary positions</i>		
Approved for 2025	11	11 D-2 (Inspectors)
Proposed for 2026	11	11 D-2 (Inspectors)

^a Staffing of JIU includes 11 inspectors who are appointed by the General Assembly under the terms approved in resolution 31/192. In accordance with articles 13 and 14 of the statute of JIU, the inspectors shall not be considered to be staff members of the United Nations but shall be funded as temporary positions and shall receive salary and allowances payable to United Nations staff members at the D-2 level, step IV.

Comments and recommendations on posts

Vacancy rates and vacant posts

X.23 Upon enquiry, the Advisory Committee was informed that there were no posts vacant at JIU as at 30 June 2024. The Committee, upon enquiry, received information on the approved posts and actual average vacancy rates for 2024 and January to June 2025, as well as on proposed posts and budgeted vacancy rates for 2026 for JIU, including its secretariat (see table X.8). The Committee was also informed that the Secretariat's share of the entity's full jointly financed budget, which took the form of a grant under the regular budget, was not affected by changes in vacancy rates. The Committee was informed that the Finance and Budget Network had agreed that no recosting or inflationary adjustments would be applied to the 2026 budget proposals. The Committee further discusses vacancy rates and vacant posts in chapter I above.

Table X.8
Number of posts and vacancy rates, 2024–2026

<i>Category</i>	<i>2024</i>				<i>2025</i>				<i>2026</i>	
	<i>Authorized posts</i>	<i>Approved vacancy rate (percentage)</i>	<i>Average vacancy rate (percentage)</i>	<i>Actual vacancy rate as at 31 December (percentage)</i>	<i>Authorized posts</i>	<i>Approved vacancy rate (percentage)</i>	<i>Average vacancy rate (January–June) (percentage)</i>	<i>Actual vacancy rate as at 30 June (percentage)</i>	<i>Proposed posts</i>	<i>Budgeted vacancy rate (percentage)</i>
Professional and higher	23	3.2	6.1	–	23	4.1	–	–	23	4.1
General Service and related	9	–	–	–	9	1.0	–	–	9	1.0

Comments and recommendations on non-post resources

X.24 As indicated in table X.6 above, JIU has proposed a decrease of \$170,400, or 26.3 per cent, for non-post resources, compared with the approved level in 2025, reflecting the removal of non-recurrent resources approved for 2025 for the replacement of the JIU web-based tracking system and the purchase of a new conferencing system. Allotments for non-post resources in JIU represented 100 per cent of the 2024 appropriation.

X.25 The Advisory Committee recommends the approval of the full budget of JIU, including the United Nations share.

Other matters

Human resources-related matters

X.26 According to information provided to the Advisory Committee upon enquiry, the ICSC, JIU and CEB posts funded under the jointly financed activities are not subject to the system of desirable ranges, nor do their heads have a senior manager's compact with the Secretary-General. The Committee was further informed that, as at 30 June 2025, the 21 staff encumbering posts and positions from all funding sources were nationals of 20 Member States. Of the 21 staff in JIU, 5 were from African States, 4 from Asia-Pacific States, 2 from Eastern European States, 1 from a Latin American or Caribbean State, 9 from Western European and other States and none from the United States of America.

X.27 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 21 staff encumbering jointly financed posts and positions, 15 were women and 6 were men. Of the 12 staff encumbering jointly financed posts and positions in the Professional and higher categories, as at the same date, 8 were women and 4 were men.

X.28 The Advisory Committee was informed that one staff member would reach mandatory retirement age in the next two years and two in the following three years. Therefore, a total of three staff from JIU will retire in the next five years.

X.29 The Advisory Committee notes the imbalance of geographical representation of staff in JIU and trusts that efforts will continue to be made to achieve greater progress towards equitable geographical representation of Member States and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), paras. X.27 and X.28). The Committee further discusses matters related to human resources in chapter I above.

United Nations System Chief Executives Board for Coordination, including the International Public Sector Accounting Standards project

Regular budget (United Nations share)

Appropriation for 2024	\$1,318,600
Allotment for 2024	\$1,318,600
Expenditure for 2024	\$1,318,500
Appropriation for 2025	\$1,408,500
Expenditure as at 30 June 2025	\$336,300
Proposal for 2026	\$1,337,800

Full budget (jointly financed)

Approved for 2024	\$4,334,600
Expenditure for 2024	\$4,508,300
Approved for 2025	\$4,702,100
Expenditure as at 30 June 2025	\$2,270,600
Proposal for 2026	\$4,522,600

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

X.30 The full budget resources requested for CEB and the IPSAS project, inclusive of requested regular budget resources, amount to 4,522,600 for 2026 before recosting, reflecting a decrease of \$175,500, or 3.8 per cent, compared with the appropriation for 2025 (A/80/6 (Sect. 31), table 31.III.6). The decrease in requirements is due to a decision of the Finance and Budget Network on the level of resources for 2026 for the CEB secretariat, reflecting decreases under: (a) other staff costs (\$46,200) resulting from the downward reclassification of the temporary position for the IPSAS project from the P-5 to the P-3 level; (b) contractual services (\$64,300); (c) general operating expenses (\$22,400); (d) travel of staff (\$17,000); (e) supplies and materials (\$12,200); (f) furniture and equipment (\$9,300); and (g) consultants (\$8,100) (*ibid.*, para. 31.III.23). Information on the evolution of the financial resources by object of expenditure is contained in table X.9.

X.31 The regular budget resources requested for the United Nations share for the CEB secretariat, including the IPSAS project, amount to \$1,337,800 for 2026, representing a decrease of \$70,700 or 5.0 per cent, compared with the appropriation for 2025 (*ibid.*, table 31.III.11). The lower requirements are due to technical adjustments resulting from a decrease in the United Nations Secretariat share of the budget of the CEB secretariat from 29.9 per cent for 2025 to 29.6 per cent for 2026, as determined by the CEB secretariat in accordance with the established methodology.

Table X.9

United Nations System Chief Executives Board for Coordination: evolution of financial resources by object of expenditure (jointly financed)

(Thousands of United States dollars)

	2024 approved	2024 expenditure	2025 approved	2025 expenditure (January–June)	2026 estimate	Variance (2025–2026)
Posts	3 590.6	3 796.6	3 797.1	2 039.7	3 797.1	–
Other staff costs	250.5	419.9	400.0	87.1	353.8	(46.2)
Consultants	31.3	7.5	33.0	13.7	24.9	(8.1)
Travel of staff	176.3	184.6	185.8	48.5	168.8	(17.0)
Contractual services	150.7	66.8	143.7	9.3	79.4	(64.3)
General operating expenses	99.3	27.7	104.7	66.4	82.3	(22.4)
Supplies and materials	13.0	–	13.7	–	1.5	(12.2)
Furniture and equipment	22.9	5.2	24.1	5.8	14.8	(9.3)
Total	4 334.6	4 508.3	4 702.1	2 270.6	4 522.6	(179.5)

X.32 A total of 15 posts are proposed for 2025 for the CEB secretariat full budget (jointly financed), reflecting no change to the approved number of posts for 2025.

Table X.10

Staffing resources, United Nations System Chief Executives Board for Coordination (jointly financed)

	Number	Details
Approved for 2025	15	1 D-2, 2 D-1, 3 P-5, 2 P-4, 2 P-3, 1 GS (PL), 4 GS (OL)
Proposed for 2026	15	1 D-2, 2 D-1, 3 P-5, 2 P-4, 2 P-3, 1 GS (PL), 4 GS (OL)

Comments and recommendations on posts

Vacancy rates and vacant posts

X.33 Upon enquiry, the Advisory Committee was informed that there were no posts vacant at the CEB secretariat as at 30 June 2025. The Committee, upon enquiry, received information on the approved posts and actual average vacancy rates for 2024 and January to June 2025, as well as on proposed posts and budgeted vacancy rates for 2026 for the CEB secretariat (see table X.11). The Committee was also informed that the Secretariat's share of the entity's full jointly financed budget, which takes the form of a grant under the regular budget, was not affected by changes in vacancy rates. The Committee was informed that the Finance and Budget Network had agreed that no recosting or inflationary adjustments would be applied to the 2026 budget proposals. The Committee further discusses vacancy rates and vacant posts in chapter I above.

Table X.11
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026	
	Authorized posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Authorized posts	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	10	10.2	1.7	–	10	7.0	–	–	10	7.0
General Service and related	5	–	8.1	–	5	4.9	2.3	11.0	5	4.9

Comments and recommendations on non-post resources

X.34 As indicated in table X.9 above, the CEB secretariat has proposed a reduction of \$179,500, or 19.8 per cent, compared with the approved level for 2025, reflecting decreases under: (a) other staff costs (\$46,200) resulting from the downward reclassification of the temporary position for the IPSAS project from the P-5 to the P-3 level; (b) contractual services (\$64,300); (c) general operating expenses (\$22,400); (d) travel of staff (\$17,000); (e) supplies and materials (\$12,200); (f) furniture and equipment (\$9,300); and (g) consultants (\$8,100). Allotments for non-post resources in CEB represented 100 per cent of the 2024 appropriation.

Travel of staff

X.35 The proposed requirements in 2026 for travel of staff amount to \$168,800, reflecting a reduction of \$17,000, or 9.1 per cent, compared with the approved level in 2025. Expenditures in 2024 amounted to \$184,600, representing an overexpenditure of \$8,300, or 4.7 per cent, of the apportionment of \$176,300 for that year. The supplementary information provided to the Committee indicates that 33.4 per cent of the travel budget is in support of the work of ICSC and the IPSAS Board, while the remainder is for travel to meetings of CEB and its subsidiary structures. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting travel costs to the minimum necessary.**

X.36 **The Advisory Committee recommends the approval of the United Nations share of the budget of CEB, including the IPSAS project.**

Other matters

Human resources-related matters

X.37 According to information provided to the Advisory Committee upon enquiry, the ICSC, JIU and CEB posts funded under the jointly financed activities are not subject to the system of desirable ranges, nor do their heads have a senior manager's compact with the Secretary-General. The Committee was further informed that, as at 30 June 2025, the 15 staff encumbering posts and positions from all funding sources were nationals of 12 Member States. Of the 15 staff in CEB, 1 was from an African State, 1 from an Asia-Pacific State, none from Eastern European States, 1 from a Latin American or Caribbean State, 11 from Western European and other States and 1 from the United States of America.

X.38 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 15 staff encumbering jointly financed posts and positions, 10 were women and 5 were men. Of the 10 staff encumbering jointly financed posts and positions in the Professional and higher categories, as at the same date, 6 were women and 4 were men.

X.39 The Advisory Committee was informed that no staff member in CEB would reach mandatory retirement age in the next five years.

X.40 **The Advisory Committee notes the continued predominance of one regional group among the staff members of the CEB secretariat and strongly encourages the CEB secretariat to strengthen efforts to promote equitable geographical representation of Member States and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), paras. X.40 and X.41).** The Committee further discusses matters related to human resources in chapter I above.

Section 32

Special expenses

Regular budget	
Appropriation for 2024	\$89,326,800
Allotment for 2024	\$92,311,900
Expenditure for 2024	\$92,149,400
Appropriation for 2025	\$97,258,700
Expenditure as at 30 June 2025	\$49,417,822
Proposal for 2026	\$99,735,400
Other assessed^a	
Appropriation for 2024	\$12,855,200
Expenditure for 2024	\$12,365,000
Estimate for 2025	\$13,332,200
Expenditure as at 30 June 2025	\$6,574,458
Proposal for 2026 ^b	\$15,247,700

Extrabudgetary resources

Available for 2024	\$6,855,000
Expenditure for 2024	\$6,626,500
Estimate for 2025	\$7,673,500
Expenditure as at 30 June 2025	\$3,248,790
Projected for 2026	\$18,089,400

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a The budget period for other assessed resources is from 1 July to 30 June.

^b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.

X.41 Under section 32, resources are requested to cover specific expenditure requirements for: (a) contributions to after-service health insurance; (b) compensatory payments; (c) general insurance; (d) bank charges; and (e) pension payments to former Secretaries-General.

X.42 The resource requirements requested for 2026 under section 32 amount to \$99,735,400, before recosting, representing an increase of \$2,476,700, or 2.5 per cent, compared with the appropriation for 2025. Information on expenditure in 2023 and 2024 and from January to June 2025, by object of expenditure and component, is contained in table X.14.

X.43 The net increase of \$2,476,700 is due to the following:

(a) **Contributions to after-service health insurance.** The net increase of \$1,809,200 relates to the projected growth in after-service health insurance participants, reflecting a continuation of the heightened rate of enrolments experienced during 2024 and during the first quarter of 2025, and increasing medical costs and utilization levels based on payment trends (\$13.3 million), offset in part by a decrease of \$11.5 million relating to the revision in apportionment ratios across funding sources for after-service health insurance costs at Headquarters, from the regular budget, at 77 per cent, peacekeeping, at 15 per cent, and extrabudgetary, at 8 per cent, to the regular budget, at 69 per cent, peacekeeping, at 17 per cent, and extrabudgetary, at 14 per cent, and, for costs at Geneva and Vienna, as follows: regular budget, at 86 per cent, and extrabudgetary, at 14 per cent;

(b) **Compensatory payments.** The increase of \$376,900 takes into account the increase in projected payments for 2026 after an account of the 2024 expenditure experience;

(c) **General insurance.** The increase of \$399,500 relates to the increase in property insurance policy premiums in 2025 and 2026;

(d) **Bank charges.** The decrease of \$9,500 reflects actual expenditure experience based on the average expenditure experience for 2023 and 2024 and does not take into possible account gains on exchange rates, which is specific to a budget period;

(e) **Pension payments to former Secretaries-General.** The decrease of \$99,400 reflects a reduction in the number of pensioners based on the expenditure experience in the first quarter of 2025 (A/80/6 (Sect. 32), para. 32.4 and table 32.2 (1)).

General observations

UN80 Initiative

X.44 The Advisory Committee was informed, upon enquiry, that in the context of the UN80 Initiative and in line with the guidance provided on the preparation of the report on the revised estimates, special expenses, including after-service health insurance, had been exempted. The expenditures under section 32 are mainly non-discretionary in nature, including insurance costs, banking fees and other service charges, as well as after-service health insurance. As such, in 2024, actual expenditures of \$92.2 million exceeded the approved budget of \$89.3 million. **While acknowledging that special expenses, in particular after-service health insurance, are non-discretionary costs and therefore not to be subject to targeted reductions under the UN80 Initiative, the Advisory Committee trusts that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, will inform the future administration of related expenditures. The Committee makes further observations and recommendations regarding cost containment and other measures with relevance to the UN80 Initiative and related reforms in the paragraphs below.**

X.45 The Advisory Committee was informed that cost-containment opportunities were reviewed on an ongoing basis, with the introduction of measures in the past decade to contain the costs of the health insurance programme and keep pace with advancements in technology and industry practices. Some of those initiatives, such as the requirement for eligible retirees residing in the United States to enrol in Medicare part B, have resulted in significant reductions in the cost of retiree out-of-hospital health insurance claims within the United States, given the coordination of the benefits of the Organization's United States-based plans with Medicare. Preventive care and wellness initiatives, telehealth access and communication campaigns have been implemented to promote better health outcomes as well as to foster more knowledgeable consumption of healthcare by active staff as well as by after-service health insurance participants. **The Advisory Committee recalls its recommendations regarding the need for improved information on the number of after-service health insurance beneficiaries residing in different Member States, with a view to achieving more precise estimates as to the actual expenditures, given the local differences in costs of medical services (see also [A/79/7](#), para. X.56, and [A/78/7](#), para. X.74). The Committee also recalls the information it previously received on cost-containment initiatives and their positive impact and therefore encourages efforts to seek further efficiencies (see also [A/79/7](#), para. X.49, and [A/78/7](#), para. X.67).**

X.46 The Advisory Committee recalls that the General Assembly, in its resolution [61/264](#), approved three changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007. The two changes related to eligibility provisions were not postponed and both changes introduced more stringent eligibility requirements for after-service health insurance and have been in effect since 1 July 2007. The third change relates to the introduction of a theoretical pension of a minimum of 25 years of service as the basis for assessing retiree contributions of staff recruited on or after 1 July 2007. The Committee was also informed, upon enquiry, of the strategy for utilizing a theoretical pension of a minimum of 25 years of service as the basis for after-service health insurance contributions in order to give recognition to longer-tenured staff and that the implementation of that provision for staff recruited on and after 1 July 2007 was also projected to generate cost savings. The Committee notes that, given the associated technical complexities involved in its implementation, that change remains pending, as it necessitates the recruitment of staff with the requisite technical and substantive expertise to carry out the required system, processing and operational changes; the liquidity situation has affected the recruitment of the required consultant. **The Advisory Committee recommends that**

the General Assembly request the Secretary-General to undertake the necessary efforts to implement its decision adopted in its resolution [61/264](#) and to provide more information on related expected cost savings (see also [A/79/7](#), para. X.48).

X.47 In terms of the costs associated with a workforce reduction resulting from the UN80 Initiative, and the related post-employment requirements, the Advisory Committee was informed that estimated ranges would be calculated for the costs related to proposed separations once closer to finalization; the actual costs are determined by such factors as profiles of staff, contractual modalities, proposed abolishment or relocation of posts and positions and availability of termination packages and are subject to the decisions of the General Assembly; and a cost-benefit analysis of savings expected to be generated by the proposal under the UN80 Initiative and one-time costs of separation would be determined closer to finalization.

X.48 In terms of the impact of relocation initiatives, the Advisory Committee was informed that, although duty stations with a lower post adjustment rate would likely have lower health insurance costs, difficulties in projecting health insurance costs for active staff included consideration of the number of staff to be relocated, their demographic profiles and healthcare utilization patterns, as well as the countries of their original and subsequent assignment. The Committee was further informed that the relocation of active staff would have no impact on after-service health insurance costs or their apportionment, as those costs were based on the location where former staff members reside during retirement and where they obtain health services; the apportionment of total after-service health insurance costs between fund types was also based on the funding of the last post encumbered by the retiree prior to retirement. **The Advisory Committee trusts that more detailed information on the impact of the UN80 Initiative on after-service liabilities, including after-service health insurance, will be provided in future budget reports.**

After-service health insurance coverage: past reviews and changes in demographics

X.49 The General Assembly approved the establishment of the after-service health insurance programme in 1966, taking into consideration the report of the Secretary-General on other personnel questions ([A/6491](#) and [A/6491/Corr.1](#)), in which the Secretary-General noted that the automatic termination of health insurance coverage upon cessation of service was “unduly restrictive” and could not be justified by reference to national or international practice. He also noted that it was common practice among Member States to provide after-service health protection for national civil servants and members of their families and that such after-service coverage was already available to former staff members of several specialized agencies. According to the Secretariat, in the years that followed the establishment of after-service health insurance, it became increasingly evident that periods of service with the United Nations were not recognized under most social security plans of Member States, making the availability of coverage under United Nations health insurance plans an important benefit.

X.50 Upon enquiry, the Advisory Committee was also informed that, prior to 1986, health insurance coverage of locally recruited staff in the General Service and related categories at designated duty stations was provided under the medical expense assistance plan, which was set forth in appendix E to the Staff Rules. The General Assembly, in its resolution [38/232](#), requested ICSC to undertake a comprehensive review of after-service healthcare coverage with particular attention to locally recruited field staff. As part of its review, ICSC noted that all organizations provided after-service health insurance coverage to separating staff except for those United Nations staff covered by the in-service scheme described in appendix E to the Staff Rules and that the staff covered by those rules were the locally recruited staff at field duty stations. The Committee was informed that, upon completion of the review,

ICSC had recommended that appendix E be reformulated to permit staff members to contribute towards health insurance coverage during their active service to permit such staff to be eligible for after-service health insurance benefits. The General Assembly, in its resolution 40/258 A, approved, in accordance with the ICSC recommendation, the introduction of after-service health insurance coverage for former locally recruited staff who participated in the medical expense assistance plan.

X.51 The report of the Secretary-General on liabilities and proposed funding of after-service health benefits (A/60/450) was prepared in response to the request made by the General Assembly, in its resolution 58/249 A, for the Secretary-General to report on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities. In its resolution 61/264, the General Assembly approved three changes to the after-service health insurance provisions for new staff members recruited on or after 1 July 2007 (see para. X.46 above).

X.52 According to information provided to the Advisory Committee upon enquiry, an accrued liability is created related to the Organization's portion of after-service health insurance costs, the actuarial value of which is reflected in the annual financial statements. Under the pay-as-you-go funding modality, after-service health insurance benefits are not budgeted for in the year in which they are earned but rather are funded in the year in which the benefits are used by retirees. This provides for the funding of current costs without consideration of accumulated liabilities or future costs and without the accumulation of a reserve. The associated advantage of this financing method is that it is less costly in the short term and while programme activity and workforce scale remain relatively constant.

X.53 The Advisory Committee was also informed of the disadvantages of pay-as-you-go funding, even in periods of relative programme and workforce stability, including: (a) the rapid increase of budgetary requirements for after-service health insurance over time due to an expanding population of retirees, attributable to ongoing retirements and increased life expectancy, and higher medical costs; and (b) the misalignment of costs and programme activities, as the after-service health insurance pay-as-you-go costs that are projected to be utilized in the given year are included under section 32 of the regular budget and under the support account for peacekeeping operations. The pay-as-you-go funding method, while providing for the immediate requirements related to the provision of after-service health insurance benefits, does not provide for the funding of the accrued liability associated with those benefits.

X.54 The Advisory Committee was further informed that workforce downscaling would result in earlier-than-planned retirements, thereby increasing the number of after-service health insurance participants. Without the benefit of the reserves that would have accumulated under a pay-as-you-accrue funding modality, the rate of annual increases in after-service health insurance budget requirements under section 32 would accelerate. Such increases would shift costs from programme activities to special expenses, which, along with the downsizing of programme activities, would increase the portion of annual budgets required for after-service health insurance. Greater demands will therefore be placed on cash requirements, in addition to the challenges of meeting programme requirements during liquidity-constrained periods. In addition, the Committee was informed that, in the extreme, should there be a significant reduction in peacekeeping and/or extrabudgetary activities that would have an impact on the availability of funds to meet after-service health insurance requirements under the support account or from extrabudgetary resources, such requirements might need to be met from the regular budget.

X.55 The Advisory Committee was informed that pay-as-you-accrue funding allowed for several of the above-mentioned constraints to be mitigated, for data on the entities and funding sources relating to staff employment to be captured and for after-service health insurance costs to be charged to the budget under which the benefit was accrued during the active service of staff members. This information is currently not readily available under the pay-as-you-go funding modality. According to information provided to the Committee, while the basic tenet of after-service health insurance providing for the continuation of health insurance coverage into and throughout retirement is generally comparable across the United Nations system organizations, there are differences in after-service health insurance provisions and coverage levels as indicated in the JIU report entitled “Review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations” (see [A/79/695](#)).

X.56 The budget proposal provides information on the requests of the General Assembly and the submission of the reports of the Secretary-General, culminating in the report on managing after-service health insurance ([A/76/373](#)), which was submitted to the Assembly at its seventy-sixth session and set out a comprehensive proposal on after-service health insurance funding ([A/80/6 \(Sect. 32\)](#), paras. 32.10 and 32.11). The Advisory Committee recalls that the report of the Secretary-General on managing after-service health insurance ([A/76/373](#)) and its related report ([A/76/579](#)) had been considered during the first part of the resumed seventy-sixth session and that at the end of the session the Fifth Committee did not include those reports in its decision on questions deferred for future consideration (see [A/76/634/Add.1](#)). The Advisory Committee notes from information it received that further discussion or consideration of the financing of after-service health insurance liabilities, and any change in the after-service health insurance financing model, is not currently on the agenda of the Committee and that the latest report did not result in a decision by the Committee.

X.57 The Advisory Committee notes that after-service health insurance, while representing a substantial component of the Organization’s fixed personnel-related costs as a post-retirement benefit for eligible staff, does not fall within the scope of the compensation package and related reviews undertaken by ICSC. The Committee is of the view that the system-wide nature of after-service health insurance provision presents an opportunity for enhanced cooperation between United Nations funds, programmes and agencies in the context of the UN80 Initiative, including sharing of best practices on existing cost-containment measures across the system.

X.58 The Advisory Committee considers that the impact on staff demographics and after-service health insurance liabilities stemming from the UN80 Initiative, the downsizing of peacekeeping missions and the decline in extrabudgetary resources may increase financial pressure on the regular budget. These developments require careful assessment of future liabilities and of the Organization’s approach to their sustainable funding. The Committee trusts that the Secretariat will provide more detailed information on the actuarial impact of these trends on after-service health insurance liabilities in the next budget reports. In this context, the Committee is of the view that, given potential budgetary consequences and the complexity related to the choice of financing model for after-service health insurance liabilities, this issue should be brought to the attention of the General Assembly and the relevant budgetary oversight bodies for their review (see also [A/79/7](#), para. X.50, and [A/78/7](#), para. X.72).

Comments and recommendations on non-post resources

After-service health insurance

X.59 Resources in the amount of \$92,542,200 are proposed for contributions to after-service health insurance, reflecting an increase of \$1,809,200 (or 2 per cent) compared with the approved budget for 2025 ([A/80/6 \(Sect. 32\)](#), paras. 32.4 (a) and 32.12, table 32.4 and figure 32.II).

X.60 Annex I to the budget proposal contains a table showing the number of participants and monthly expenditure for the past five years. The Advisory Committee was also provided with table X.12, which indicates monthly expenditure for 2025 as at 30 June 2025.

Table X.12

Monthly expenditure for contributions to after-service health insurance by funding source, January–June 2025

(United States dollars)

<i>Month</i>	<i>Regular budget</i>	<i>Support account</i>	<i>Extrabudgetary resources</i>	<i>Total</i>
January	4 652 463	1 052 262	353 051	6 057 776
February	8 467 272	4 455	–	8 471 727
March	8 509 023	2 645 397	1 408 035	12 562 455
April	5 884 812	541 819	286 389	6 713 020
May	7 895 517	1 173 403	653 992	9 722 912
June	6 942 029	1 157 122	547 323	8 646 474
Total	42 351 116	6 574 458	3 248 790	52 174 364

X.61 The Advisory Committee notes from information it received under the support account for peacekeeping operations that expenditure for after-service health insurance amounted to \$12.4 million in 2023/24, against an appropriation of \$12.9 million ([A/79/830](#), para. 13). Upon enquiry, the Committee was informed that, for the 2024/25 budget, total estimated expenditures amounted to \$12.8 million for the period from 1 July 2024 to 30 June 2025 and that further adjustments might take place upon finalization of the financial statements; it was also informed that, when compared with the approved budget of \$13.3 million, the underexpenditure of \$0.5 million was due in part to the implementation of plan premium holidays. The Committee notes an overexpenditure of \$1.8 million in the case of the regular budget, with total after-service health insurance expenditure of \$84.9 million, against the approved budget of \$83.1 million (see table X.14).

X.62 The Advisory Committee also notes from information it received that over 200 staff retire with the after-service health insurance benefit each year and that, although around 70 per cent retire under the regular budget, information relating to the entities and budgets under which staff members have worked is not readily available under the current pay-as-you-go funding model. Furthermore, the downsizing and closure of peacekeeping operations is expected to have an impact on after-service health insurance liability and result in a potentially significant increase in the annual after-service health insurance budget requirements in the support account based on the pay-as-you-go funding modality (see also paras. X.51–X.54 above).

X.63 The Advisory Committee was informed that the new rates of apportionment reduced the amount of after-service health insurance costs applied to the regular budget by \$11,478,700, of which \$2,203,500 would be moved to the support account

and \$9,275,200 would be transferred to extrabudgetary resources; had the new rates as indicated in paragraph X.43 (a) above not been implemented, the projected increase in after-service health insurance would have been \$13,287,900, as opposed to the net increase of \$1,809,200 in contributions to after-service health insurance (A/80/6 (Sect. 32), para. 32.4 (a) and table 32.2 (1)). **The Advisory Committee notes the difference in after-service health insurance expenditure patterns in the regular budget and the support account and trusts that additional information on the correlation between rates of apportionment and expenditures will be provided in future budget reports.** The Committee makes further comments and recommendations on after-service health insurance in the context of its report on the support account for peacekeeping operations (A/79/830, paras. 13–16).

Apportionment ratios

X.64 The Advisory Committee was provided with information indicating that the revised apportionment ratios across funding sources, as indicated in paragraph 32.4 of the report of the Secretary-General and paragraph X.43 (a) above, followed a review of the funding sources for the final salary of retirees enrolled in after-service health insurance, including an actuarial review of the impact on after-service health insurance costs of the downsizing of peacekeeping operations and the sustainability of the extrabudgetary funding modality (see also A/79/7, para. X.57, and resolution 79/257).

X.65 The Advisory Committee was informed that demographic data and the geographical distribution of active staff and retirees was available in Umoja, along with actual health claim information that, inter alia, was provided to and utilized by the consulting actuary to project after-service health insurance costs for the purpose of actuarial valuation of the total accrued after-service health insurance liability for the United Nations Secretariat. The after-service health insurance liability is therefore based on a forward projection of actual health insurance claims of active and retired staff, with the projections taking into account relevant demographic and geographical data and utilizing actuarial and financial assumptions, including geographically relevant medical trend rates, to arrive at the actuarially valued accrued after-service health insurance liability. Apportionment of the liability between fund types is also required to enable disclosure in the relevant financial statements. The Committee was also informed that the after-service health insurance liability attributable to active staff who were accruing after-service health insurance benefits as well as those who had fully accrued after-service health insurance benefits was apportioned between the regular budget, extrabudgetary resources and the support account for peacekeeping operations based on the funding of the posts encumbered by the active staff at the time of the valuation. The Committee was further informed that the apportionment of after-service health insurance costs between fund types was based on the funding of the last post encumbered by an after-service health insurance participant prior to retirement; that the updated rates took into consideration retirement patterns over the most recent two decades, data reflected in recent actuarial valuations of accrued after-service health insurance liabilities and related actuarial studies; and they did not reflect potential future downsizing or closure of peacekeeping and special political missions.

X.66 **The Advisory Committee welcomes that the revision of the rates used to apportion after-service health insurance pay-as-you-go costs will be effective as of 2026, in line with recommendations made by the Committee in recent years (see A/79/7, paras. X.56 and X.57, A/78/7, paras. X.74 and X.76, A/77/7, para. X.54, and A/76/7 and A/76/7/Corr.1, para. X.43). The Committee recommends that the General Assembly request the Secretary-General to make every effort to keep the ratios under regular review and to precisely reflect the updated demographic composition per each funding stream in the determination of after-service health insurance costs.**

X.67 The Advisory Committee requested, but was not provided with, information on the average years of work of retirees under the regular budget in the past two years. According to the Secretariat, that information is not readily available in the pay-as-you-go system. **The Advisory Committee trusts that efforts will be made to collect and provide information to the General Assembly on the average years of incumbency of posts and positions under the regular budget for staff who retire from regular budget-funded posts and positions.**

Compensatory payments

X.68 The proposed resources for compensatory payments amount to \$2,290,800, reflecting an increase of \$376,900 (or 19.7 per cent) compared with the approved budget for 2025 (A/80/6 (Sect. 32), paras. 32.4 (b) and 32.16 and table 32.5).

X.69 Upon enquiry, the Advisory Committee was informed that the 2026 proposal took into account lump-sum compensation awards to beneficiaries that were recurrent in nature. Payments to beneficiaries may be one-time or recurrent in nature, and claims have increased in recent years, particularly mental health-related claims compared with physical illness-related claims, and may be attributable to a number of factors, including stress related to the operating environment, traumatic events resulting in post-traumatic stress disorder, the impact of the COVID-19 pandemic and a greater awareness and better understanding of appendix D to the Staff Rules and of mental health policies. The Committee notes expenditures in 2024 of \$2,584,000 compared with the approved budget of \$1,852,500.

General insurance

X.70 Under general insurance, the amount of \$4,350,500 is proposed, reflecting an increase of \$399,500 (or 10.1 per cent) compared with the approved budget for 2025 (ibid., paras. 32.4 (c) and 32.19, table 32.6 and figure 32.III). In annex II to the budget proposal, the property insurance claims paid from 2020 to 2025 are indicated. Table X.13 provides a breakdown of insurance categories for the period from 2024 to 2026.

Table X.13

Breakdown of insurance categories under general insurance, by expenditure and proposed requirements, 2024–2026

(United States dollars)

	2024 expenditure	2025 expenditure (January–June ^a)	2026 proposed requirements (before recosting)
Building/property	2 719 523	—	2 875 000
Property flood	209 530	—	210 000
Terrorism	567 833	—	625 000
Air travel	87 223	—	98 000
Auto insurance	81 300	—	83 833
General liability	99 490	—	250 000
Service fees and other charges	—	—	8 600
Self-insurance fund	200 000	—	200 000
Total	3 964 898	—	4 350 400

^a For general insurance, the majority of expenditures will be reflected as insurance policies are renewed. As the first policy was renewed in the second quarter of 2025, the related expenditures will be reflected by 31 July 2025.

X.71 Upon enquiry, the Advisory Committee was informed of the use of brokers for the United Nations commercial insurance policies categorized under general insurance and that the majority of the commercial insurance policies were renewed annually, except in cases where a multi-year agreement was in place or when it was in the best interest of the Organization to extend the policy with the incumbent insurer. The Committee was informed that the key determinant of the best carriers was the financial rating, to ensure their financial ability to pay out claims in the event of a catastrophic loss. In this regard, the Organization's brokers seek reputable insurance companies in good financial standing and rated in Best's Insurance Guide as having AM Best's rating of A-VII, or Standard & Poor's rating of A or higher, or a similar rating by an equivalent rating agency. Other factors include the insurer's experience with large international organizations, its capacity to assume the complex risk exposure of the United Nations and the competitiveness of its pricing. The Committee was informed that the global insurance policies were maintained by the Department of Operational Support through the Commercial Insurance Section, and was provided with the breakdown of globally procured building and property insurance from 2020 to 2025 and the projection for 2026 for Headquarters, ECA, ECLAC and ESCWA. The Committee notes the increasing nature of property insurance costs since 2020. **The Advisory Committee encourages continued efforts to closely review the cost of the property insurance for all United Nations premises and ensure the competitiveness of the related procurement processes with a view to identifying possible efficiencies.**

Bank charges

X.72 Bank charges are proposed at \$195,100 and reflect a decrease of \$9,500 (or 4.6 per cent) compared with the approved budget for 2025 (ibid., paras. 32.4 (d) and 32.21 and table 32.7). **The Advisory Committee notes the decrease proposed compared with the appropriation for 2025 and trusts that bank charges will be kept under close review and minimized to the extent possible.**

Pension payments to former Secretaries-General

X.73 The proposed resources for 2026 amount to \$356,800 and reflect a net decrease of \$99,400 (or 21.8 per cent) compared with the approved budget for 2025 (ibid., paras. 32.4 (e) and 32.23 and table 32.8).

Table X.14

Expenditure by category of expenditure and component, 2023–2025

(Thousands of United States dollars)

Section 32: as a whole

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Posts	–	13.0	–	55.8	–	5 145.4	–	Expenditure is generated automatically through human resources master data entries. Manual corrections will be made to correct the postings	–
Other staff costs	83 138.3	80 258.7	84 702.8	87 399.0	92 495.0	43 976.2	47.5	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year	94 681.1

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Non-staff compensation	430.3	448.9	442.8	460.8	456.2	229.3	50.3	The level of expenditure is broadly in line with linear expenditure patterns for the first six months of the year	356.8
Consultants	200.4	48.8	206.2	74.2	151.9	18.1	11.9	Expenditure for consultants does not follow a linear pattern and is expected to be processed during the second half of the year, and subject to the liquidity situation	151.9
Contractual services	8.1	5.9	8.3	1.7	8.6	6.5	75.5	Provisions are for ad hoc costs pertaining to services for actuarial evaluation and review of insurance policies on an as-needed basis	8.6
General operating expenses	3 910.9	3 863.4	3 966.7	4 157.8	4 147.0	42.2	1.0	The majority of expenditures under general operating expenses will be reflected as insurance policies are renewed. As the first policy was renewed in the second quarter of 2025, the related expenditures would be reflected by 31 July 2025	4 537.0
Other	–	(562.3)	–	–	–	–	–		–
Total	87 688.0	84 076.4	89 326.8	92 149.3	97 258.7	49 417.8	50.8		99 735.4

Section 32: contributions to after-service health insurance

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Posts	–	13.0	–	55.8	–	5 145.4	–	Expenditure is generated automatically through human resources master data entries. Manual corrections are made on a regular basis	–
Other staff costs	81 311.8	78 477.9	82 850.3	84 768.7	90 581.1	42 351.1	46.8	The level of expenditure is in line with linear expenditure patterns for the first six months of the year	92 390.3
Consultants	200.4	48.8	206.2	74.2	151.9	18.1	11.9	Expenditure for consultants does not follow a linear pattern and is expected to be processed during the second half of the year, and subject to the liquidity situation	151.9
Contractual services	–	5.9	–	1.7	–	5.9	–		–

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
General operating expenses	–	(6.4)	–	0.5	–	(4.1)	–		–
Other costs	–	34.6	–	–	–	–	–		–
Total	81 512.2	78 573.8	83 056.5	84 900.9	90 733.0	47 516.5	52.4		92 542.2

Section 32: compensatory payments

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Other staff costs	1 826.5	1 780.8	1 852.5	2 583.3	1 913.9	1 625.1	84.9	Higher level of expenditures reflects actual disbursements as well as funds commitments made beyond the first quarter. Expenditures as at 30 June equate to \$1,625.1 million, or 85 per cent of the approved budget	2 290.8
Grants and contributions	–	–	–	–	–	–	–		–
General operating expenses	–	1.2	–	0.7	–	0.2	–		–
Other costs	–	0.7	–	–	–	–	–		–
Total	1 826.5	1 782.7	1 852.5	2 584.0	1 913.9	1 625.3	84.9		2 290.8

Section 32: general insurance

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Contractual services	8.1	–	8.3	0	8.6	–	–	Expenditure for contractual services does not follow a linear pattern and is anticipated to be utilized in the second half of the year	8.6
General operating expenses	3 662.0	3 670.1	3 714.3	3 964.9	3 942.4	–	–	The majority of expenditures will be reflected as insurance policies are renewed. As the first policy was renewed in the second quarter of 2025, the related expenditures will be reflected by 31 July 2025	4 341.9
Total	3 670.1	3 670.1	3 722.6	3 964.9	3 951.0	–	–		4 350.5

Section 32: bank charges

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
General operating expenses	248.9	198.5	252.4	191.7	204.6	46.2	22.6	Bank charges do not follow a linear pattern of expenditure. The allocation of expenditures for pooled services for the first half of 2025 will be recorded in the third quarter	195.1
Other costs	–	(598.0)	–	–	–	–	–		–
Total	248.9	(399.5)	252.4	191.7	204.6	46.2	22.6		195.1

Section 32: pension payments to former Secretaries-General

	2023 appropriation	2023 expenditure	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2025 budget utilization (percentage)	Explanation of 2025 budget utilization	2026 estimate
Non-staff compensation	430.3	448.9	442.8	460.8	456.2	229.3	50.3	Expenditures are in line with linear trends	356.8
Other costs	–	0.3	–	–		0.6	–		–
Total	430.3	449.2	442.8	460.8	456.2	229.9	50.3		356.8

Part XI

Capital expenditures

Section 33

Construction, alteration, improvement and major maintenance

Regular budget	
Appropriation for 2024	\$101,476,100
Allotment for 2024	\$96,741,100
Expenditure for 2024	\$94,932,700
Appropriation for 2025	\$88,020,500
Expenditure as at 30 June 2025	\$3,120,500
Proposal for 2026 ^a	\$39,856,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). ^a Excluding stand-alone major construction projects (see para. XI.3).	

XI.1 The regular budget resources requested for section 33 for 2026 amount to \$39,856,300, which represents a net decrease of \$48,164,200, or 54.7 per cent (see para. XI. 2 (a) below), compared with the appropriation for 2025 ([A/80/6 \(Sect. 33\)](#), table 33.1). Information on the evolution of overall financial resources by object of expenditure and funding source is contained in table XI.3 below.

XI.2 As reflected in paragraphs 33.10 and 33.11 of the budget proposal, resource changes are attributed to two factors:

(a) Technical adjustments, reflecting a decrease of a total amount of \$51,642,900 due to the removal of non-recurrent requirements for two major construction projects approved for 2025 by the General Assembly in its resolution [79/258 A](#), namely: (i) the strategic heritage plan of the United Nations Office at Geneva (\$32,183,700); and (ii) the renovation of the conference service facilities at the United Nations Office at Nairobi (\$19,459,200) (see para. XI.3 below);

(b) Other changes, reflecting a net increase of \$3,478,700, as follows: (i) an increase of \$5,051,200 under safety and security projects; (ii) an increase of \$726,800 under information and communications technology; (iii) a decrease of \$1,922,500 under the global standardization upgrade of conferencing systems, equipment and installations (see paras. XI.35 and XI.36 below); and (iv) a decrease of \$376,800 under alteration, upgrades and major maintenance programmes.

XI.3 Concerning major construction projects, in accordance with General Assembly resolution [75/252](#), indicative estimates for the major construction projects have been provided in the budget proposal for 2026 for information purposes only, rather than as part of the resources proposed for section 33 at the current stage. Resources for the ongoing major construction projects will be requested in the forthcoming annual progress reports of the Secretary-General to be submitted to the Assembly at the main part of the eightieth session ([A/80/6 \(Sect. 33\)](#), para. 33.8). The estimates for major construction projects amount to \$121,125,600 for 2026, compared with the resources of \$51,642,900 approved for 2025, for the following two projects: an amount of \$83,839,600 for the strategic heritage plan at the United Nations Office at Geneva

(compared with the provision of \$32,183,700 approved for 2025), and an amount of \$37,286,000 for the renovation of conference services facilities at the United Nations Office at Nairobi (compared with the provision of \$19,459,200 approved for 2025) (ibid., annex; see para. XI.22 below). The Advisory Committee will discuss the major construction projects for 2026 in the context of the forthcoming annual progress reports of the Secretary-General.

XI.4 The Advisory Committee notes that, excluding stand-alone major construction projects, resource requirements of \$39,856,300 proposed for section 33 for 2026 would represent an increase of \$3,478,700 (or 9.6 per cent), compared with the provision of \$36,377,600 approved for 2025.

General observations

UN80 Initiative

XI.5 According to the information provided to the Advisory Committee upon enquiry, section 33 was initially one of the budget sections that would not be subject to reductions in the revised estimates to the proposed programme budget for 2026. The Committee was later informed that posts or staffing costs for the management of the proposed projects budgeted under the respective sections of the proposed programme budget were subject to the revised estimates exercise. Should efficiencies be identified in the way to implement the projects proposed for 2026 under section 33, those would be reflected in the upcoming revised estimates under the UN80 Initiative.

XI.6 The Advisory Committee recalls that, since the introduction of the annual programme budget in 2020, annual appropriations for section 33 (excluding stand-alone major construction projects) increased from \$14.5 million for 2020 to \$17.4 million for 2021, \$23.6 million for 2022, \$29.7 million for 2023, \$30.1 million for 2024 and \$36.4 million for 2025 ([A/79/7](#), para. XI.5; para. XI.4 above). The Committee was informed that it should be noted that the proposed budget under section 33, like for all the other budget sections, was based on the assumption that Member States would pay their contributions in full and on time. **The Advisory Committee notes again the continued significant increases in resource requirements requested for section 33 (excluding stand-alone major projects), with the proposed annual provision of \$39.9 million for 2026, compared with the biennial appropriation of \$46.7 million for the biennium 2018–2019 ([A/79/7](#), para. XI.5). While acknowledging the importance of ensuring that capital investments are managed proactively for the efficient management of resources across projects, assets and equipment, the Committee considers that a careful review and prioritization of investments should be undertaken, taking into consideration the current financial constraints, with a view to containing proposed cost increases. In that regard, the Committee encourages the Secretary-General to review requirements under section 33 in the context of the UN80 Initiative.**

Comments and recommendations on the proposed resources for 2026

XI.7 The proposed resources of \$39,856,300 for 2026 represents an increase of \$3,478,700 (or 9.6 per cent), compared with the provision of \$36,377,600 approved for 2025. The proposal includes provisions under three categories and for 10 duty stations. Compared with the provision approved for 2025, the resources proposed for 2026 reflect the following changes by category ([A/80/6 \(Sect. 33\)](#), table 33.1):

(a) Alteration, upgrades and major maintenance programmes: a provision of \$14,673,700 (a decrease of \$376,800, or 2.5 per cent);

(b) ICT infrastructure: a provision of \$8,076,200 (an increase of \$726,800, or 9.9 per cent);

(c) Safety and security: a provision of \$17,106,400 (an increase of 5,051,200, or 41.9 per cent).

XI.8 The Advisory Committee was informed that, due to the ongoing liquidity challenges, various projects had been cancelled, including projects at Headquarters, ECA, ESCWA, ECLAC, the United Nations Office at Nairobi and ESCAP (see also General Assembly resolution [79/257](#), para. 9; and table IV.3). Allotments for section 33 represented 96.1 per cent of the 2024 appropriation and 31 per cent of the 2025 appropriation. It was indicated to the Committee that, should the liquidity situation not improve and no further allotment be possible, the implementation of the projects that had been planned for 2025 would be delayed and therefore the current projected timelines and estimated costs of the projects presented for 2026 could also be affected.

XI.9 The Advisory Committee requested and received a table on the evolution of financial resources by category of projects and location (see table XI.1, excluding stand-alone major construction projects).

Table XI.1

Evolution of financial resources by category of projects and location

(Thousands of United States dollars)

	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	Changes					2026 estimate
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
A. Alteration, upgrades and major maintenance programmes										
Headquarters	1 512.3	778.1	–	–	–	–	3 444.0	3 444.0	–	3 444.0
United Nations Office at Geneva ^a	2 955.7	2 833.5	3 453.9	–	–	–	586.2	586.2	17.0	4 040.1
United Nations Office at Nairobi	611.1	278.8	358.9	–	–	–	641.1	641.1	178.6	1 000.0
United Nations Office at Vienna	1 376.5	1 376.4	1 411.2	801.9	–	–	–	–	–	1 411.2
ECA	1 731.4	818.0	4 431.3	–	–	–	(3 426.7)	(3 426.7)	(77.3)	1 004.6
ECLAC	533.4	405.0	801.4	–	–	–	(616.4)	(616.4)	(76.9)	185.0
ESCAP	1 252.6	716.9	1 119.5	421.8	–	–	(43.2)	(43.2)	(3.9)	1 076.3
ESCWA	1 570.3	–	2 546.5	–	–	–	(1 534.0)	(1 534.0)	(60.2)	1 012.5
Office of the United Nations Special Coordinator for the Middle East Peace Process	197.9	178.0	–	–	–	–	1 000.0	1 000.0	–	1 000.0
UNTSO	505.4	455.0	927.8	58.0	–	–	(427.8)	(427.8)	(46.1)	500.0
Subtotal	12 246.6	7 839.7	15 050.5	1 281.7	–	–	(376.8)	(376.8)	(2.5)	14 673.7
B. Information and communications technology										
Headquarters ICT network	2 672.4	3 105.9	2 902.3	523.6	–	–	33.7	33.7	1.2	2 936.0
ICT (global network)	1 613.7	1 180.2	1 670.4	–	–	–	0.0	0.0	0.0	1 670.4
United Nations Office at Geneva	201.8	60.0	868.8	–	–	–	661.2	661.2	76.1	1 530.0
United Nations Office at Nairobi	501.2	489.8	517.8	119.8	–	–	(12.8)	(12.8)	(2.5)	505.0
United Nations Office at Vienna	151.0	151.0	267.6	159.6	–	–	(112.8)	(112.8)	(42.2)	154.8
ECLAC	731.9	459.2	922.6	236.8	–	–	(197.6)	(197.6)	(21.4)	725.0
ESCWA	237.1	200.2	199.9	40.3	–	–	355.1	355.1	177.6	555.0
Subtotal	6 109.1	5 646.3	7 349.4	1 080.1	–	–	726.8	726.8	9.9	8 076.2
C. Global standardization upgrade of conferencing systems, equipment and installations										
Headquarters	3 607.6	3 604.4	1 922.5	–	–	–	(1 922.5)	(1 922.5)	(100.0)	–
Subtotal	3 607.6	3 604.4	1 922.5	–	–	–	(1 922.5)	(1 922.5)	(100.0)	–

	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	Changes					2026 estimate
					Technical adjustments	New and expanded mandates	Other	Total	Percentage	
D. Safety and security										
Department of Safety and Security	3 592.6	2 108.7	3 091.2	144.3	–	–	4 546.0	4 546.0	147.1	7 637.2
United Nations Office at Geneva	1 063.2	854.4	2 696.0	–	–	–	(193.0)	(193.0)	(7.2)	2 503.0
United Nations Office at Nairobi	1 052.5	1 101.6	799.7	0.9	–	–	752.9	752.9	94.1	1 552.6
United Nations Office at Vienna	23.9	23.7	–	–	–	–	1 084.2	1 084.2	–	1 084.2
ECA	1 788.6	1 773.8	4 100.7	570.3	–	–	(1 200.7)	(1 200.7)	(29.3)	2 900.0
ECLAC	338.9	328.2	317.8	18.5	–	–	418.2	418.2	131.6	736.0
ESCAP	224.7	223.5	762.7	24.7	–	–	(481.5)	(481.5)	(63.1)	281.2
ESCWA	–	–	287.1	–	–	–	125.1	125.1	43.6	412.2
Subtotal	8 084.4	6 413.9	12 055.2	758.7	–	–	5 051.2	5 051.2	41.9	17 106.4
Total	30 047.7	23 504.3	36 377.6	3 120.5	–	–	3 478.7	3 478.7	9.6	39 856.3

^a Includes an amount of \$3,043,800 for the annual repayment in 2026 of the loan related to the strategic heritage plan.

XI.10 Taking into account its observations in paragraphs XI.4, XI.6 above and XI.14, XI.17, XI.18 and XI.22 below, the Advisory Committee recommends that the resources for section 33, excluding stand-alone major construction projects, be maintained at the level approved for 2025 (a reduction of \$3,478,700).

1. Headquarters

XI.11 A total provision of \$15,687,600 for 2026 is requested for Headquarters, representing an increase of \$6,101,200 (or 63.6 percent), compared with the resources of \$9,586,400 approved for 2025. The proposed resources would provide for: (a) one-time projects (\$2,215,000); (b) continuing multi-year projects (\$12,431,400); and (c) new multi-year projects (\$1,041,200). Information on the planned activities is provided in paragraphs 33.15 to 33.20 of the budget proposal.

Continued delay in the upgrade of security post 105 at the delegates' entrance

XI.12 The Advisory Committee recalls that, in the proposed programme budget for 2024, it was indicated that the completion of the project to upgrade the security booth at the delegates' entrance had been scheduled for the end of 2024 and close-out completed in 2025, with total revised estimates of \$3,363,500 for 2023 and 2024. However, an amount of \$1,732,300 had been requested for 2025 for the continuation of the project, without justification, and the Committee was informed at that time that the construction was not expected to start in 2024 but rather in 2025, and the total project estimates remained unchanged (A/79/7, para. XI.25).

XI.13 An amount of \$2,662,400 is proposed for 2026 for the continuation of the upgrade project, with project estimates adjusted from \$3,363,500 to \$4,267,900 for a revised period of 2023–2026. Upon enquiry, the Advisory Committee received information on the approved resources and actual expenditures for the upgrade of security post 105 (see table XI.2 below).

Table XI.2

Provisions and expenditures for the upgrade of security post 105

(United States dollars)

<i>Year</i>	<i>Approved</i>	<i>Expenditure</i>	<i>Status</i>
2021	—	23 800	Project kick-off with initial schematic design review with consultants.
2022	—	35 000	Scope of project changed: initially, Department for Safety and Security had anticipated meeting the project requirements with a prefabricated booth. However, as the design was refined in collaboration with the security team, and in line with city code standards, it became clear that a prefabricated structure would not be “fit for purpose”.
2023	1 383 500	533 400	100 per cent of design development set completed in 2023. Commitments in the amount of \$175,000 were cancelled in 2024, resulting in a lower-than-reported expenditure.
2024	1 732 300	249 000	The design of the security booth was completed, and 100 per cent of bid documents were issued for procurement purposes in September 2024. With Procurement Division support, the “request for expression of interest” for the project was completed on 14 November 2024.
2025	1 775 900	2 600	Cost of construction of security post 105 adjusted to \$4,267,900 based on the construction cost estimate received in January 2025. With the bid documents being finalized by the procurement division in June 2025, the invitation to bid is expected to be issued shortly.
2026	2 662 400 (proposed)		

XI.14 The Advisory Committee was further informed that the Secretariat, along with the engineering contractor, had been working with the City of New York since October of 2023 and had made progress with multiple reviews and comments from various City agencies. According to the Secretariat, the challenging aspect of the approval process is that the proposed work is located on City property beyond the gates of Headquarters, along the east side of First Avenue above several utility services. It was indicated to the Committee that a final approval from the City was anticipated in 2025. The Committee notes that the requested additional information and justification on delays experienced by the project were not provided in the context of the proposed programme budget for 2026 (see [A/79/7](#), para. XI.25). **The Advisory Committee notes that, while the security post 105 upgrade project was scheduled for completion by the end of 2024, the project has yet to receive the approval to start. The Committee further notes the repeated delays experienced and the uncertainty with respect to the receipt of a final approval from the City of New York to start the upgrade project. The Committee is therefore not convinced that the expected full implementation of the project in 2026 is realistic and trusts that updated information will be provided to the General Assembly at the time of consideration of the present report.**

Department of Safety and Security

XI.15 The Advisory Committee notes that, under the Department for Safety and Security (see table XI.1), a provision of \$7,637,200 is requested for 2026, representing an increase of \$4,546,000 (or 147.1 per cent), compared with the resources of \$3,091,200 approved for 2025. For 2023 and 2024, expenditures amounted to \$2.5 million and \$2.1 million, respectively, against the provisions of \$3.4 million and \$3.6 million.

XI.16 Upon enquiry, the Advisory Committee was informed that, in view of liquidity challenges, priority has been given to exterior security projects, such as access points, perimeter fencing, gates, closed-circuit television systems and access control systems, in line with the principle of concentric layers of security, where the outer perimeter serves as the first and most critical layer. As a result, projects inside the perimeter are currently considered secondary by the Department of Safety and Security in the overall prioritization framework. The Committee recalls that an assessment was undertaken by the Department in 2022 to upgrade capabilities for safety and security services across the eight headquarters duty stations and that, following further refinements, the global standardization upgrade of safety and security capabilities across all eight offices, in addition to the United Nations compound in Jerusalem, was presented for the period 2026–2031, with a total of 290 projects at a cumulative total estimated cost of \$161.1 million ([A/79/7/Add.15](#), paras. 37–39).

XI.17 **Noting the proposed increase of \$4,546,000 (or 147.1 per cent) for 2026, and in view of the recent pattern of expenditures (see para. XI.15 above), the Advisory Committee trusts that a more realistic implementation plan for safety and security investments will be undertaken, while ensuring the safety and security of United Nations premises and personnel.**

XI.18 **The Advisory Committee further trusts that the global standardization upgrade of safety and security capabilities will be reviewed with a view to identifying priorities, including investments on technology that will support the mandate implementation of the Department of Safety and Security as the Department transitions to a scenario of reduced footprint.**

2. United Nations Office at Geneva

XI.19 The provision of \$8,073,100 would be required to fund continuing (\$6,720,100) and new (\$1,353,000) multi-year activities, including an amount of \$3,040,100 (SwF 2,502,000) for the annual repayments to the host country of the loan related to the strategic heritage plan, which are detailed in paragraphs 33.22 to 33.25 of the budget proposal.

Major maintenance

XI.20 The proposed provision of \$1,000,000 for 2026 represents an increase of \$590,000 (or 143.9 per cent), compared with the resources of \$410,000 approved for 2025 (\$238,800 approved for 2023 and \$98,800 approved for 2024). Upon enquiry, the Advisory Committee was informed that, as reflected in the IPSAS policy with respect to property management, projects to repair or replace existing installations (such as heating, ventilation and air conditioning) and systems (such as electrical, information technology and security), or to increase property value and/or extend the useful life of an asset, are classified under major maintenance.

XI.21 The proposed resources would cover, inter alia, the assessment of work required for the replacement of corroded heating pipes at the end of their lifespan (\$100,000 for 2026, with total project estimates at \$500,000 for the period 2025–2029) and the collection and disposal of hazardous materials (\$100,000, as recurrent). The Advisory Committee recalls that it noted with concern that all buildings being renovated as part of the strategic heritage plan project might still contain hazardous materials after the renovation, and that starting a heating pipe replacement project at the Palais des Nations following the strategic heritage plan project could cause substantial disruption to the building and business continuity (A/79/7, paras. XI.30 and XI.35). Upon enquiry, the Committee was informed that the heating pipes study would involve all of the historic buildings (A, B, C, D, S and E) at the Palais with a view to monitoring the condition of the heating pipes that were not replaced in the strategic heritage plan project scope.

XI.22 The Advisory Committee notes that, in its resolution 79/297, the General Assembly decided to approve a revised estimated cost of the strategic heritage plan in the maximum amount of SwF 924,244,000 to implement the scope of the project as approved in its resolution 70/248 A. **The Advisory Committee notes the significant increase proposed for major maintenance at the United Nations Office at Geneva, while a major renovation of the historic buildings at the Palais des Nations is ongoing under the strategic heritage plan project. The Committee further notes that the estimates of \$500,000 for the period 2025–2029 are requested for an assessment of work for the replacement of heating pipes at a later stage (see also *ibid.*, table XI.3), and that the collection and disposal of hazardous materials (for an annual amount of \$100,000) are presented as recurrent requirements without a time frame for completion (see para. XI.37 below).**

3. United Nations Office at Nairobi

XI.23 A total provision of \$3,057,600 is requested for: (a) a one-time project (\$315,000) to cover the design and construction of a modern armoury for weapons tracking and inventory; (b) continuing multi-year projects (\$1,742,600); and (c) a new multi-year project (\$1,000,000) relating to the upgrading and expansion of the existing multistorey car park to meet the increased demand. Information on the planned activities is provided in paragraphs 33.27 to 33.30 of the budget proposal.

XI.24 Upon enquiry, the Advisory Committee was informed that the armoury at the United Nations Office at Nairobi currently relies on manual and paper-based

processes. While this system has served well in the past, it now presents several operational, security and accountability challenges. The Gigiri compound, which hosts 43 United Nations entities and welcomes thousands of daily visitors, including high-level delegations, requires a more robust and reliable system. The proposed upgrade to an electronic armoury would make it possible to implement a secure, access-controlled storage system with biometric or radio frequency identification-based logging; automate issuance and return logs linked to personnel identification; manage inventory in real-time with alert systems; maintain audit-compliant digital records for internal and external review; and integrate closed-circuit television, access control and emergency response systems for enhanced situational awareness and response coordination.

4. United Nations Office at Vienna

XI.25 The total provision of \$2,650,200 would provide for: (a) continuing multi-year activities (\$2,379,100) to cover the share of the United Nations Office at Vienna of the costs of improvements and maintenance upgrades, and safety and security installations, along with the associated ICT components, at the Vienna International Centre, which are calculated on the basis of the current share of the Office (23.661 per cent of the total alteration and improvement requirements and 11.831 per cent of the total major maintenance requirements) based on a composite of the space, staff and workload of the four organizations at the Centre; and (b) new one-time projects (\$271,100) for the replacement of end-of-life X-ray metal detectors, network components and the enhancement of video management system software (A/80/6 (Sect. 33), paras. 33.31–33.34).

5. Economic Commission for Africa

XI.26 The total provision of \$3,904,600 would provide for: (a) the continuation of multi-year projects (\$3,400,000), including for the refurbishment of the Zambezi Building cladding; and (b) a new multi-year project (\$504,600) relating to the refurbishment within the ground floor of the Niger Building for the implementation of flexible workspace fit-out and the refurbishment of the security hub (*ibid.*, paras. 33.36 and 33.37).

6. Economic Commission for Latin America and the Caribbean

XI.27 The total provision of \$1,646,000 would provide for the implementation of: (a) a one-time project (\$150,200) to upgrade the existing vehicular access gates; (b) a new multi-year project (\$585,800) to replace obsolete security equipment with updated technology; and (c) continuing multi-year projects (\$910,000), as detailed in paragraph 33.41 of the budget proposal.

7. Economic and Social Commission for Asia and the Pacific

XI.28 The total of \$1,357,500 would provide for: (a) one-time projects (\$281,200), including the enhancement of the electronic access control system and the replacement of outdated access control devices; and (b) continuing multi-year projects (\$1,076,300), as detailed in paragraph 33.46 of the budget proposal.

8. Economic and Social Commission for Western Asia

XI.29 The total provision of \$1,979,700 would provide for multi-year projects, including continuing (\$1,868,300) and new (\$111,400 for the strengthening of the United Nations House perimeter), as detailed in paragraph 33.48 and table 33.10 of the budget proposal.

9. United Nations Truce Supervision Organization

XI.30 The total provision of \$500,000 would provide for the continuing multi-year project relating to the complex in Jerusalem, including: (a) renovating existing toilet facilities to meet hygiene standards; (b) replacing interior finishes to rejuvenate the appearance and functionality of interior spaces; (c) repairing roof leakage, interior cracks and drainage gutters; (d) overall painting works; and (e) enhancing the performance, efficiency and reliability of the existing central boiler system within the compound (*ibid.*, para. 33.50).

10. Office of the United Nations Special Coordinator for the Middle East Peace Process

XI.31 The total provision of \$1,000,000 would provide for a one-time project relating to the renovation of the Gaza compound to make functional the current compound, which has been damaged as a result of the current situation in Gaza.

Other matters

Global standardization upgrade of conferencing systems, equipment and installations

XI.32 The Advisory Committee recalls that a new category of projects, namely, global standardization upgrade of conferencing systems, equipment and installations (a large and multi-year project with significant financial investments, with the first phase at Headquarters), was included under section 33 (intended for financing annual and small-scale requirements) in the proposed programme budget for 2025 (see [A/79/7](#), paras. XI.9, XI.10, XI.15 and XI.22). Resources in an amount of \$10,747,800 was requested for the project at Headquarters for 2025, and a provision of \$1,922,500 was approved under section 33 ([A/79/6 \(Sect. 33\)](#), table 33.1; and [A/80/6 \(Sect. 33\)](#), table 33.1). An amount of \$3.6 million had earlier been approved under section 33 in the context of the proposed programme budget for 2024 for urgent replacements of the most critical equipment at heightened risk of failure at Headquarters (see [A/78/7](#), para. XI.22).

XI.33 It is indicated in the budget proposal that resources for the global standardization upgrade project are not proposed for 2026, as the formulation is ongoing for the common global standards ([A/80/6 \(Sect. 33\)](#), para. 33.12). Upon enquiry, the Advisory Committee was informed that resources would be submitted at a later stage in a stand-alone report including the overall scope, timeline and detailed resources for this significant project, as well as an update on standardization efforts. The Committee was also informed that the renovation of the General Assembly Hall and intergovernmental conferencing facilities at Headquarters, which had been initially proposed for the period 2025–2028 with an estimated budget of \$82 million, remained under consideration as part of a Secretariat-wide initiative, encompassing ICT- and facilities-related requirements, including the renovation or replacement of furniture in the intergovernmental conference rooms and the replacement of lighting systems in the General Assembly Hall to meet modern operational and sustainability standards. It was indicated to the Committee that, as the launch of this initiative had been postponed, in the interim, OICT had shifted its focus to addressing the most urgent replacement needs for broadcast and conferencing technologies. **The Advisory Committee recalls that section 33 is intended for financing annual and small-scale requirements. The Committee therefore welcomes the intended submission of the global standardization upgrade project at a later stage as a stand-alone report, which is appropriate for presenting multi-year and large projects with significant financial requirements to improve transparency and clarity on project planning and implementation (see [A/79/7](#), para. XI.15).**

Capital investment planning and related reports

XI.34 The Advisory Committee recalls that, in response to the requests of the General Assembly, including in its resolution [76/245](#), the Secretariat initiated a programme of work for the capital investment planning since 2022 ([A/79/7](#), para. XI.6). It is indicated in the budget proposal that the resources proposed for 2026 under section 33 are required for the continuation of existing and new multi-year projects that are linked to the programme of capital investments from 2026 to 2031 presented in the most recent report of the Secretary-General on capital investment planning ([A/79/510](#)). The Committee requested and received information on all projects proposed for 2026 that were part of the projects identified in the report on capital investment planning and their implementation status.

XI.35 The Advisory Committee was informed that, while the Secretariat had indicated in the report on capital investment planning (*ibid.*) that it intended to submit to the General Assembly, at its eightieth session, reports relating to new major projects for renovations and modernization at ECA, ECLAC and the United Nations compound in Jerusalem, due to the priority given to the UN80 Initiative and the revised estimates to the proposed programme budget for 2026, those reports would not be presented during 2025, and neither would an updated report of the Secretary-General on capital investment planning. Upon enquiry, the Committee was informed that the timing of the submission of the reports that had been put on hold would be further assessed during the course of 2025. **The Advisory Committee is of the view that clarity on the mid- to long-term scope and time frame for capital investment projects remains important for the capital investment planning exercise, including in a scenario of constrained resources. The Committee trusts that an update on the planned timing of the submission of the above reports, as well as information on the ongoing activities of the projects at ECA, ECLAC and UNTSO, will be provided to the General Assembly at the time of its consideration of the present report.**

Capital budget

XI.36 The Advisory Committee discussed a capital budget with a longer-term perspective of investments in its related report on the capital investment planning ([A/79/7/Add.15](#), para. 25). Upon enquiry, the Committee was informed that, currently, only very large construction projects, such as the capital master plan, the strategic heritage plan, the Africa Hall renovation and the new conferencing centre in Nairobi, are treated like capital projects, which are approved for their whole estimated cost and allowed to roll over unspent funds from one year to the next, even if they are financed annually through the normal budget process. Major maintenance and improvements for all facilities are budgeted annually through section 33 for regular budget entities. All buildings, facilities and ICT systems require regular maintenance and periodic upgrades, especially as technology evolves rapidly. It was indicated to the Committee that the current system of budgeting did not allow sufficient capacity for timely upgrading of these investments. According to the Secretariat, in a good capital budgeting process, such periodic investments must be estimated and funds set aside routinely to ensure that such upgrades can happen when they need to, and not when sufficient funds become available. The Committee was further informed that the financing of the reserve could be done through the respective funding sources (regular budget, peacekeeping or extrabudgetary), and that a simple formula could be established that could be adjusted periodically. The Secretariat did not have readily available comparators in terms of centrally managed capital budgets and would need to revisit in the future previous studies on the subject. **Taking into consideration General Assembly resolution [78/253](#), the Advisory Committee reiterates its view that there is a need to reduce fragmentation, with appropriate governance,**

oversight and financing of capital investments across the Organization (see also para. XI.40 below). The Committee trusts that further analysis of the advantages and disadvantages of establishing a capital budget, including consideration of governance, accountability and oversight arrangements, will be provided in the next report on capital investment planning (see [A/79/7/Add.15](#), para. 26). The Committee will discuss the matter in the context of the next report on capital investment planning.

Management of section 33 projects, budget and implementation

XI.37 The Advisory Committee recalls that the Board of Auditors discussed the weakness in the budget management of multi-year major maintenance projects ([A/79/5 \(Vol. I\)](#), paras. 141–154; see [A/79/7](#), paras. XI.54–XI.57). **The Advisory Committee emphasizes again the need to improve the budgeting, managing and reporting of multi-year small maintenance projects under section 33, as well as multi-year major projects identified through capital investment planning, such as the inclusion of information on appropriation and expenditure by object and by project in the context of future budget submissions, with similar details reported for construction projects undertaken by peacekeeping operations ([A/79/7](#), para. XI.57).**

XI.38 Upon enquiry on the requirements for the replacement of ICT, the Advisory Committee was informed that section 33 covers both one-time project costs and recurring expenditures related to the maintenance and support of ICT assets. In the absence of a dedicated capital replacement fund for ICT within the Secretariat, many operational ICT costs, including for the replacement and modernization of critical infrastructure, are proposed under section 33 as recurring project-based costs. Furthermore, the proposals submitted under section 33 generally reflect cross-cutting, mission-critical ICT investments that go beyond routine operational maintenance and require centralized oversight and funding, to ensure alignment, consistency and sustainability across the Secretariat. The ICT projects typically classified under section 33 include: (a) data centre upgrades and modernization; (b) network infrastructure upgrades (WAN/LAN); (c) broadcast and conferencing technology upgrades; (d) ICT security-related improvements; (e) software development and implementation; and (f) cloud services, AI, business intelligence, analytics and other digital innovation initiatives. **The Advisory Committee trusts that further information on the difference between ICT asset replacements budgeted under section 33 and under individual budget sections will be provided in future budget proposals.**

XI.39 The Advisory Committee discussed the matter of the presentation of maintenance costs under section 33 in its previous reports, including how the spendable portion of rental income was used to cover maintenance costs ([A/79/7](#), para. XI.60; [A/78/7](#), para. XI.52). According to the information provided to the Committee, the Umoja real estate module captures technical and usage information on real estate assets, such as sites, buildings, floors and rooms, as well as rental spaces that are associated with lease-in and lease-out arrangements. Currently, data regarding space, capacity and occupancy, and references to asset accounting have been found to be incomplete or inconsistently populated. The Secretariat has initiated an effort on data completeness and quality. In addition, efforts are also under way to prepare leased-in real estate assets and contractual arrangements data, to allow the implementation of IPSAS 43: Leases, which was published after the initial IPSAS implementation in the United Nations. As IPSAS 43 sets out the principles for the recognition, measurement, presentation and disclosure of leases, it is directly applicable to the management and accounting of lease-in contracts for real estate and offers an opportunity to ensure the data completeness and data quality related to

leased-in real estate assets. It was indicated to the Committee that improvements were needed in order to allow additional information (currently missing, but important for capital planning) to be added, which would include: (a) the costs of operations associated with real estate objects; (b) revenue associated with real estate objects; and (c) maintenance and construction plans and activities associated with real estate objects. **The Advisory Committee trusts that the status on the implementation of IPSAS 43: Leases, along with improvements to data completeness and quality in the Umoja real estate module, will be provided in the next budget submission.**

XI.40 It is indicated in the budget proposal that, in accordance with General Assembly resolution [79/258](#) A and previous resolutions, the Global Asset Management Policy Service (in the Field Operations Finance Division of the Office of Programme Planning, Finance and Budget in the Department of Management Strategy, Policy and Compliance) is responsible for the provision of guidance, support and technical advice with regard to the planning, management and monitoring of capital investment projects related to major construction and renovation ([A/80/6 \(Sect. 33\)](#), para. 33.3). The Advisory Committee requested and received information on the roles of the Programme Planning and Budget Division, the Field Operations Finance Division and other departments and offices, with respect to the preparation of budget proposals and the implementation of projects under section 33. The Committee was informed that a comprehensive assessment of the functions and capabilities of the Global Asset Management Policy Service would be provided in the context of the next annual progress report on addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi. **The Advisory Committee looks forward to the proposal and trusts it will contribute to strengthened oversight, accountability, transparency, coherence and efficient management of resources across capital projects, as well as assets and equipment.** The Committee will discuss the matter in its related report on the conference services facilities at the United Nations Office at Nairobi.

Table XI.3

Section 33, Construction, alteration, improvement and major maintenance: evolution of overall financial resources by location and category of projects

(Thousands of United States dollars)

	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	Changes				2026 estimate
					Technical adjustment	Other	2026 estimate total	Percentage	
Headquarters									
Alteration and improvement	–	155.7	–	–	–	499.0	499.0	–	499.0
Major maintenance	1 512.3	622.4	–	–	–	2 945.0	2 945.0	–	2 945.0
Improvement of ICT infrastructure	7 893.7	7 890.5	6 495.2	523.6	–	(1 888.8)	(1 888.8)	(29.1)	4 606.4
Safety and security	3 592.6	2 108.6	3 091.2	144.3	–	4 546.0	4 546.0	147.1	7 637.2
Subtotal	12 998.6	10 777.2	9 586.4	667.9	–	6 101.2	6 101.2	63.6	15 687.6
United Nations Office at Geneva									
Alteration and improvement	27 633.1	27 609.7	35 227.6	–	(32 183.7)	(3.8)	(32 187.5)	(0.1)	3 040.1
Major maintenance	98.8	–	410.0	–	–	590.0	590.0	143.9	1 000.0
Improvement of ICT infrastructure	201.8	60.0	868.8	–	–	661.2	661.2	76.1	1 530.0
Safety and security	1 063.2	854.4	2 696.0	–	–	(193.0)	(193.0)	(7.2)	2 503.0
Subtotal	28 996.9	28 524.1	39 202.4	–	(32 183.7)	1 054.4	(31 129.3)	(79.4)	8 073.1
United Nations Office at Nairobi									
Alteration and improvement	24 238.2	23 906.0	19 818.1	–	(19 459.2)	641.1	(18 818.1)	178.6	1 000.0
Major maintenance	317.6	317.6	–	–	–	–	–	–	–
Improvement of ICT infrastructure	501.2	489.8	517.8	119.8	–	(12.8)	(12.8)	(2.5)	505.0
Safety and security	1 052.5	1 101.6	799.7	0.9	–	752.9	752.9	94.1	1 552.6
Subtotal	26 109.5	25 815.0	21 135.6	120.7	(19 459.2)	1 381.2	(18 078.0)	(85.5)	3 057.6
United Nations Office at Vienna									
Alteration and improvement	638.3	585.3	654.4	–	–	–	–	–	654.4
Major maintenance	738.2	791.1	756.8	801.9	–	–	–	–	756.8
Improvement of ICT infrastructure	151.0	151.0	267.6	159.6	–	(112.8)	(112.8)	(42.2)	154.8
Safety and security	23.9	23.7	–	–	–	1 084.2	1 084.2	–	1 084.2
Subtotal	1 551.4	1 551.1	1 678.8	961.5	–	971.4	971.4	57.9	2 650.2

	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January–June)	Changes				
					Technical adjustment	Other	2026 estimate total	Percentage	2026 estimate
ECA									
Alteration and improvement	13 828.6	12 915.2	4 431.3	–	–	(3 426.7)	(3 426.7)	(77.3)	1 004.6
Safety and security	1 788.6	1 773.8	4 100.7	570.3	–	(1 200.7)	(1 200.7)	(29.3)	2 900.0
Subtotal	15 617.2	14 689.0	8 532.0	570.3	–	(4 627.4)	(4 627.4)	(54.2)	3 904.6
ECLAC									
Alteration and improvement	10 156.0	10 027.6	581.0	–	–	(481.0)	(481.0)	(82.8)	100.0
Major maintenance	–	–	220.4	–	–	(135.4)	(135.4)	(61.4)	85.0
Improvement of ICT infrastructure	731.9	459.2	922.6	236.8	–	(197.6)	(197.6)	(21.4)	725.0
Safety and security	338.9	328.2	317.8	18.5	–	418.2	418.2	131.6	736.0
Subtotal	11 226.8	10 815.0	2 041.8	255.3	–	(395.8)	(395.8)	(19.4)	1 646.0
ESCAP									
Alteration and improvement	2 106.4	1 684.3	1 025.2	403.1	–	(475.2)	(475.2)	(46.4)	550.0
Major maintenance	133.9	20.3	94.3	18.7	–	432.0	432.0	458.1	526.3
Safety and security	224.7	223.5	762.7	24.7	–	(481.5)	(481.5)	(63.1)	281.2
Subtotal	2 465.0	1 928.1	1 882.2	446.5	–	(524.7)	(524.7)	(27.9)	1 357.5
ESCWA									
Alteration and improvement	1 570.3	–	2 546.5	–	–	(1 534.0)	(1 534.0)	(60.2)	1 012.5
Improvement of ICT infrastructure	237.1	200.2	199.9	40.3	–	355.1	355.1	177.6	555.0
Safety and security	–	–	287.1	–	–	125.1	125.1	43.6	412.2
Subtotal	1 807.4	200.2	3 033.5	40.3	–	(1 053.8)	(1 053.8)	(34.7)	1 979.7
UNTSO									
Alteration and improvement	505.4	455.0	927.8	58.0	–	(427.8)	(427.8)	(46.1)	500.0
Subtotal	505.4	455.0	927.8	58.0	–	(427.8)	(427.8)	(46.1)	500.0
UNSCO									
Alteration and improvement	197.9	178.0	–	–	–	1 000.0	1 000.0	–	1 000.0
Subtotal	197.9	178.0	–	–	–	1 000.0	1 000.0	–	1 000.0
Total	101 476.1	94 932.7	88 020.5	3 120.5	(51 642.9)	3 478.7	(48 164.2)	(54.7)	39 856.3

Part XII

Safety and security

Section 34

Safety and security

Regular budget

Appropriation for 2024	\$141,234,100
Allotment for 2024	\$137,626,800
Expenditure for 2024	\$137,624,200
Appropriation for 2025	\$150,769,700
Expenditure as at 30 June 2025	\$82,478,600
Proposal for 2026	\$145,245,800

Other assessed^a

Appropriation for 2024	\$3,805,300
Expenditure for 2024	\$3,957,100
Estimate for 2025	\$3,811,100
Expenditure as at 30 June 2025	\$4,040,200
Proposal for 2026 ^b	\$4,550,500

Extrabudgetary resources

Available for 2024	\$26,886,800
Expenditure for 2024	\$22,140,500
Estimate for 2025	\$19,133,100
Expenditure as at 30 June 2025	\$7,936,800
Projected for 2026	\$22,797,300

Jointly financed activities

Available for 2024	\$165,226,300
Expenditure for 2024	\$169,017,800
Appropriation for 2025	\$173,236,400
Expenditure as at 30 June 2025 ^c	\$76,770,400
Projected for 2026	\$143,337,900

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

^a The budget period for other assessed resources is from 1 July to 30 June.

^b Does not reflect the decision taken by the General Assembly in its resolution [79/298](#) on the support account for peacekeeping operations.

^c Does not include expenditures amounting to approximately \$3.2 million relating to the field operations of the Department of Safety and Security for April to June 2025 and the related UNDP administrative support services, the reports on which will be provided by UNDP on quarterly basis.

XII.1 The regular budget resources proposed for section 34 for 2026 amount to \$145,245,800 before recosting, which represents a decrease of \$5,523,900, or 3.7 per cent, compared with the appropriation for 2025. The decrease is attributed mainly to: (a) technical adjustments, reflecting a net decrease of \$2,297,100; and (b) other changes, reflecting a net decrease of \$3,226,800 (A/80/6 (Sect. 34), paras. 34.63–34.65, tables 34.13, 34.21 (1) and 34.22 (1), and annex II).

General observations

UN80 Initiative and the review of the safety and security footprint

XII.2 The Secretary-General explains that the Department of Safety and Security is planning significant adjustments to its footprint to comply with the recommendations and conclusions of the Finance and Budget Network. In the field, these adjustments will translate into greater regionalization of functions, with more multi-country offices covering an expanded number of locations, increased nationalization of posts and the withdrawal of presence in the lowest-risk locations. At Headquarters, reductions may be achieved by consolidating both analytical and field support desk functions and pooling capacities where relevant and appropriate. Details of the footprint adjustments that will be required are not yet known, as the Department will be reviewing its presence in the forthcoming months, location by location (*ibid.*, para. 34.65). According to information provided to the Committee upon enquiry, the proposed adjustments take into account the funding context within which the United Nations entities operate, including the ongoing financial constraints faced by participating entities, and are not related to the UN80 Initiative.

XII.3 With regard to the UN80 Initiative, according to information provided to the Committee, the Department of Safety and Security is actively engaging and focusing its efforts on the first workstream, aimed at identifying efficiencies and improvements in the way the Organization operates. This work is centred on the Division of Headquarters Security and Safety Services and the Security and Safety Services teams at Headquarters, offices away from Headquarters and the regional commissions. It involves a review and restructuring of staffing models and possible adjustments in shift scheduling and personnel management. It is aimed at eliminating redundancies, identifying overlaps in security coverage and optimizing the deployment of staff. It is also aimed at ensuring that the cost-recovery models are aligned and appropriately utilized for activities outside the regular calendar of events. In addition, the Department is actively engaging in the Secretariat-wide discussions led by the Department of Operational Support regarding the potential consolidation of non-security corporate functions, including functions related to those within the Executive Office of the Department of Safety and Security.

XII.4 Upon enquiry, the Committee was informed that, as part of the UN80 Initiative, the Department had initiated discussions with the Healthcare Management and Occupational Safety and Health Division of the Department of Operational Support to explore whether and how to consolidate psychological support services for staff, especially with regard to long-term care (see para. XII.9 below). The Department of Safety and Security had also initiated consultations with other United Nations entities to explore different modalities for performing functions related to road safety, including through the transfer of responsibilities to other entities that have dedicated resources for road safety functions, that co-chair the road safety working group of the Inter-Agency Security Management Network or that are members of the United Nations Road Safety Collaboration.

XII.5 According to information provided to the Advisory Committee upon enquiry, the potential relocation of certain functions, primarily related to field support, to other lower-cost duty stations is not expected to significantly affect the ability of the

Department of Safety and Security to deliver on its mandate, as long as the following conditions are met: (a) the relocation of these functions is programmatically and operationally aligned with changes to the posture of the Department's main partners (i.e. the agencies, funds and programmes and the Secretariat entities that require support); and (b) the lower-cost duty stations where several of these functions would be located are in a convenient time zone for communicating with the most complex duty stations of the Department. The relocation would, in the first instance, affect analytical functions and surge capabilities under subprogramme 2, Field operations, and subprogramme 3, Partnerships and specialized support. According to the Secretariat, proposals relating to the UN80 Initiative and their impact are being assessed and will be reflected in the revised estimates relating to the proposed programme budget for 2026.

XII.6 The Advisory Committee notes the ongoing efforts by the Department of Safety and Security to possibly adjust its shift scheduling and personnel management, with a view to eliminating redundancies and optimizing the deployment of staff, as well as its consideration of the possible relocation of staff. The Committee also notes the risk-based approach undertaken to reduce the Department's field-based footprint financed under jointly financed activities. The Committee trusts that lessons learned from the review exercise will also be reflected in the review of regular budget resources in the context of the UN80 Initiative. The Committee also trusts that the Department will make every effort to enhance its efficiency and effectiveness, including the cost-effectiveness and operational benefits of its different locations, in the context of the UN80 Initiative, while ensuring that any proposed reductions will not affect the safety and security of personnel and premises.

Security management system resources review

XII.7 The Secretary-General explains that the High-level Committee on Management has undertaken a review of the security management system, which started in March 2025 and is expected to be completed by the end of the year, with preliminary findings and recommendations to be delivered by June 2025 (A/80/6 (Sect. 34), para. 34.57). According to the supplementary information provided to the Advisory Committee, the review, conducted by an independent expert, was intended to document how the system is resourced to provide security services to United Nations personnel, premises, assets and operations at various levels. As part of the review, analysis of data from 2018 to 2022 indicated that resources for jointly financed activities had not experienced real growth despite increasing security risks and inflation. The need for further examination of trends in locally cost-shared security budgets and the sources of security funding by system entities was highlighted. The findings of the review were used to inform discussions with the Finance and Budget Network in 2024, notably the discussions to explore avenues for predictable and sustainable funding for the security management system to meet future needs. The findings also informed the Department's proposed programme budget for 2025 and will be used to inform the broader review of the United Nations security management system, its governance and operations, which was recently commissioned by the High-level Committee on Management.

XII.8 The Advisory Committee recalls that it previously noted the long-standing issues related to the provision of security services in an equitable manner by means of the cost-sharing arrangements for the budget of the jointly financed activities and the related headcount. The Committee trusted that additional information regarding the headcount statistics and the review of the operational requirements, as well as implications for the share of costs of the various entities, would be taken into consideration in the context of the review of global security resources of United

Nations security management system organizations (see also [A/78/7](#), para. XII.41, [A/77/7](#), paras. XII.25 and XII.26, and [A/76/7](#) and [A/76/7/Corr.1](#), paras. XII.17–XII.19).

XII.9 The Advisory Committee notes the ongoing review of the United Nations security management system and underscores the need for enhanced coordination, consolidation and sharing of security service costs in an equitable manner to promote further efficiencies and avoid duplication (see also para. XII.6 above) and looks forward to the results of the review to be provided in the next budget report.

Table XII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	1 075	1 USG, 1 ASG, 2 D-2, 4 D-1, 9 P-5, 25 P-4, 21 P-3, 9 P-2/1, 8 GS (PL), 170 GS (OL), 306 SS and 519 LL
Establishment	4	1 P-5, 1 P-4, 1 P-3 and 1 GS (PL) under subprogramme 1
Proposed for 2026	1 079	1 USG, 1 ASG, 2 D-2, 4 D-1, 10 P-5, 26 P-4, 22 P-3, 9 P-2/1, 9 GS (PL), 170 GS (OL), 306 SS and 519 LL
Other assessed		
Estimated for 2025	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Projected for 2026	16	1 P-5, 5 P-4, 5 P-3, 2 GS (OL) and 3 SS
Extrabudgetary		
Estimated for 2025	60	1 P-4, 2 P-3, 1 P-2/1, 1 GS (PL), 39 GS (OL), 9 SS and 7 LL
Projected for 2026	58	1 P-4, 2 P-3, 1 P-2/1, 1 GS (PL), 37 GS (OL), 9 SS and 7 LL
Jointly financed activities		
Approved for 2025	958	1 D-2, 9 D-1, 28 P-5, 197 P-4, 116 P-3, 14 P-2/1, 4 GS (PL), 26 GS (OL), 153 SS, 405 LL and 5 NPO
Proposed for 2026	958	1 D-2, 9 D-1, 28 P-5, 197 P-4, 116 P-3, 14 P-2/1, 4 GS (PL), 26 GS (OL), 153 SS, 405 LL and 5 NPO

Comments and recommendations on posts

XII.10 The Secretary-General proposes a total number of 1,079 posts funded by the regular budget (75 in the Professional and higher categories and 1,004 in the General Service and related categories), reflecting an increase of four posts (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Principal level)) compared with 2025. The regular budget resource requirements for posts for 2026 amount to \$109,208,800, reflecting an increase of \$451,700, or 0.4 per cent, compared with the resources approved for 2025.

XII.11 It is indicated that the proposed establishment of 1 Senior Security Officer (P-5), 1 Security Coordination Officer (P-4), 1 Security Coordination Officer (P-3) and 1 Senior Programme Manager Assistant (General Service (Principal level)) would support the implementation of the multi-year standardized physical security improvements project at United Nations Headquarters, offices away from Headquarters and regional commissions budgeted under section 33 of the proposed programme budget ([A/80/6 \(Sect. 33\)](#)). As indicated in the report of the Secretary-General on capital investment planning ([A/79/510](#)), a long-term dedicated team capacity is needed to centrally manage the project, provide technical oversight for security procurement processes, standardize security systems and components, and manage security assets at the global level ([A/80/6 \(Sect. 34\)](#), annex II).

XII.12 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of the four posts at this stage. The Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table XII.2
Number of posts and vacancy rates, 2024–2026

Category	2024				2025				2026			
	Approved posts	Approved vacancy rate (percentage)	Average vacancy rate (percentage)	Actual vacancy rate as at 31 December (percentage)	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate (percentage)	Average vacancy rate (January–June) (percentage)	Actual vacancy rate as at 30 June (percentage)	Proposed posts	Budgeted vacancy rate (percentage)
Professional and higher	72	11.3	24.6	17.9	72	72	57	17.5	17.2	20.8	75	17.5
General Service and related	1 003	6.4	9.0	7.7	1 003	1 003	924	7.0	7.9	7.8	1 004	7.0

XII.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, 94 regular budget posts (1 D-2, 1 P-5, 3 P-4, 6 P-3, 4 P-2/1, 1 General Service (Principal level), 6 General Service (Other level), 40 Security Service and 32 Local level) were vacant. Four posts (3 Local level and 1 Security Service) had been vacant for two years or more as at 30 June 2025. Recruitment for these posts was suspended due to a recruitment freeze imposed in response to the ongoing liquidity situation. The Committee was informed that, applying the vacancy rates proposed by the Secretary-General, the 2026 estimates for section 34 under posts amounted to \$109.6 million. However, if the actual vacancy rate was applied, the post requirements would amount to \$108.1 million, representing a difference of \$1.5 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

XII.14 Subject to its recommendations and observations in paragraph 9 in chapter I above and in paragraph XII.12, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the Secretary-General's proposal for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

XII.15 The proposed requirements for non-post resources for 2026 amount to \$36,037,000, reflecting a net decrease of \$5,975,600, or 14.2 per cent, compared with the appropriation for 2025 (ibid., table 34.23). Expenditure in 2024 amounted to \$46,128,300 against the approved resources of \$41,853,900, reflecting an overexpenditure of \$4,274,400. Expenditure in 2025 as at 30 June 2025 amounted to \$35,208,800 against the appropriation of \$42,012,600.

XII.16 Upon enquiry, the Advisory Committee was informed that the regular budget had a structural funding insufficiency, which was attributable mainly to overexpenditure under non-post resources, in particular other staff costs and travel of staff, including higher-than-budgeted other staff costs (for overtime and general temporary assistance) required to provide uninterrupted security operations and services and

higher travel of staff, reflecting the crucial need for travel of close protection officers to accompany senior United Nations officials during their official travel.

XII.17 Upon enquiry, the Advisory Committee received information indicating that, despite spending restrictions during 2024, the Department received an allotment for non-post resources in the amount of \$46,402,100, or \$4,548,200 (10.9 per cent) above the appropriation for non-post resources. Post resources, on the contrary, received an allotment in the amount of \$91,224,700, or \$8,155,500 (8.2 per cent) below the appropriation. However, information provided to the Committee on the redeployment of resources by object of expenditure in 2024 indicates that no redeployment was made from post resources and that other staff costs and travel of staff, which had expenditures of \$3,950,000 and \$1,571,700 above appropriation, received redeployments of only \$747,300 and \$500,000. **While noting that the Department has previously indicated the insufficiency in its non-post resources budget, the Advisory Committee trusts that the General Assembly will be provided with further clarification, during its consideration of the present report, regarding the process and criteria used to allocate and redeploy the resources under section 34. In view of the inconsistencies between the amounts indicated as redeployments and the actual variation between amounts provisioned under individual budget classes and expenditure, the Committee also trusts that detailed justification will be provided to the Assembly on the determination of the amounts presented as redeployments.**

XII.18 To rectify the indicated non-post resources insufficiency, the Secretary-General proposed, in the context of the programme budget for 2025, an increase of \$500,000 under travel of staff as an initial step to gradually bridge the gap between the budgeted and actual expenditures. In its resolution [79/257](#), the General Assembly approved the proposal. In the proposed programme budget for 2026, the Secretary-General again proposes an increase of \$500,000 under travel of staff, taking into account expenditure experience, as well as an increase for other staff costs by \$1,500,000 under subprogramme 1, Security and safety services, to help to bridge the existing deficit.

XII.19 **The Advisory Committee trusts that trend analysis and information on the impact of the additional approved resources aimed at rectifying the situation will be provided to the General Assembly in future budget submissions, in particular in view of expected reductions on resource requirements resulting from more efficient ways of operating (see paras. XII.6 and XII.17 above). The Committee also trusts that reviews in the context of the UN80 Initiative will allow for improved accuracy and transparency in the Department of Safety and Security budget submissions.**

Other staff costs

XII.20 The resource requirements for 2026 amount to \$6,168,100, representing an increase of \$1,025,200, or 19.9 per cent, compared with the appropriation for 2025. In 2024, of an appropriation of \$4,900,000 and an allotment of \$8,804,900, expenditure amounted to \$8,850,000. Upon enquiry, the Advisory Committee was provided with a breakdown of the expenditure under other staff costs in 2024, as reflected in table XII.3.

Table XII.3
Breakdown of expenditure under other staff costs in 2024

(United States dollars)

<i>Details</i>	<i>Approved</i>	<i>Expenditure</i>
General temporary assistance	1 909 500	1 827 600
Overtime, night differential and compensatory time off	2 990 500	7 022 400
Total	4 900 000	8 850 000

XII.21 The Secretary-General proposes the continuation of 7 general temporary assistance positions (1 General service (Other level) and 6 Local level). Supplementary information provided to the Advisory Committee shows that, as at 31 March 2025, 8 positions (1 P-5, 1 General service (Principal level) and 6 Local level) had been encumbered for more than 729 days since the initial appointment. The Committee makes further comments on general temporary assistance positions in chapter I above.

Other non-post resources

XII.22 In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditures, the Advisory Committee makes observations and recommendations under the following budget classes:

(a) Consultants: the proposed resources for consultants in 2026 amount to \$62,700, at the same level as the appropriation for 2025. The information provided to the Advisory Committee shows that, in 2024, of an appropriation of \$60,900 and an allotment of \$42,600, expenditure amounted to \$38,900. Information provided to the Committee shows a trend of underexpenditure under this budget class, with expenditure totalling \$55,900 for 2023 and \$39,700 for 2022. **The Advisory Committee recalls that the General Assembly has repeatedly stipulated that the use of external consultants should be kept to an absolute minimum and that the Organization should utilize its in-house capacity to perform core activities or to fulfil functions that are recurrent over the long term (see, for example, resolution 79/258 A, sect. VIII, para. 11, and resolution 74/262, para. 23). Furthermore, in view of the underexpenditure in 2024 and the expenditure pattern in recent years, the Committee recommends a reduction of 15 per cent (\$9,400) of the proposed resources for consultants;**

(b) Travel of staff: the resource requirements for 2026 amount to \$1,772,500, reflecting an increase of \$500,000, or 39.3 per cent, compared with the appropriation for 2025. Expenditure in 2024 amounted to \$2,308,100 against an appropriation of \$736,400 and an allotment of \$2,284,100. Upon request, the Committee was provided with a breakdown of the approved resources and expenditure under travel of staff in 2024, as contained in table XII.4. The Committee was also provided with detailed information on close protection-related travel costs in 2023 and 2024. Upon enquiry, the Committee was informed that close protection assets across the integrated security workforce were increasingly being deployed as advance officers in their usual areas of deployment for visits of very important persons, thereby reducing the need for the Executive Protection Unit in New York to send advance teams or officers to those locations. **The Advisory Committee continues to be of the view that the Department of Safety and Security should explore ways to reduce travel costs, including through maximizing the use of the integrated security workforce existing at the different locations as advance officers, where possible, as well as limiting travel costs for conferences and**

workshops to the minimum necessary, and recommends a reduction of 5 per cent (\$88,600) to the proposed resources under travel of staff for 2026 (see also A/79/7, para. XII.14);

Table XII.4

Breakdown of budgeted and actual travel expenditure for 2024

(Thousands of United States dollars)

<i>Travel type</i>	<i>2024</i>	
	<i>Approved</i>	<i>Expenditure</i>
Security details for senior United Nations officials ^a	86.6	1 655.4
Training and workshop	174.4	161.3
Security visits to high-risk crisis areas	285.3	308.5
Participation in High-level Committee on Management meetings, inter-agency and security meetings and other related missions	190.1	182.9
Total	736.4	2 308.1

^a Security detail expenditure for senior officials was at \$1,580,000 in 2023, \$1,468,000 in 2022 and \$638,800 in 2021.

(c) Contractual services: the proposed requirements under contractual services for 2026 amount to \$1,996,500, reflecting a decrease of \$25,900, or 1.3 per cent, compared with the approved amount for 2025 of \$2,022,400. Information provided to the Advisory Committee shows a trend of underexpenditure under this budget class over the years, with expenditure totalling \$1,140,700 in 2024, \$1,399,200 in 2023 and \$1,206,900 in 2022. **Taking into account the pattern of expenditure in recent years, the Advisory Committee recommends a reduction of 10 per cent (\$199,700) to the proposed provision under contractual services for 2026;**

(d) Furniture and equipment: the resource requirements for furniture and equipment for 2026 are in the amount of \$594,500, reflecting the same level of resources appropriated for 2025. Expenditure amounted to \$722,200 in 2024 against an appropriation of \$701,800 and an allotment of \$641,400. Upon enquiry, the Advisory Committee was provided with information on active and inactive laptops and was informed that, as at 31 December 2024, the Department of Safety and Security had a total of 801 laptops, including 26 pending write-off and 65 in stock. A phased replacement is projected for the period 2026–2028. With regard to vehicles, the supplementary information for section 34 of the proposed programme budget for 2026 includes information on the number of vehicles in the field offices of the Department (527 vehicles, not including 113 vehicles that are in transit to field offices and in stock at the United Nations Logistics Base at Brindisi, Italy) and the vehicle ratio (1.34). The supplementary information also includes information on the vehicle acquisition plans. According to information provided to the Committee upon enquiry, the vehicles identified for replacement are one minibus (9 years) and one golf cart (21 years). While the golf cart is expected to be purchased in 2026, the planned decrease through the removal of the existing cart is expected only in 2027. **The Advisory Committee notes the number of laptops in stock. The Committee also notes that that one of the vehicles to be replaced in 2026 is expected to remain operational until 2027. Therefore, the Committee is of the view that efficiency could be achieved under furniture and equipment and recommends a reduction of 10 per cent (\$59,500) of the proposed resources.**

XII.23 Subject to its recommendations in paragraph XII.22 above, and without prejudice to its recommendations in its report on the revised estimates, the

Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Jointly financed activities

XII.24 The Secretary-General indicates that the resources proposed for jointly financed activities for 2026 amount to \$143,337,900, reflecting a decrease of \$29,898,500, or 17.3 per cent, compared with the appropriation for 2025. The proposed 958 posts are equivalent to the number of posts approved for 2025. The net decrease of \$29,898,500 is attributable mainly to decreases under subprogramme 2, Field operations (\$28,414,200), and subprogramme 3, Partnerships and specialized support (\$1,484,300), and reflects adjustments under post resources in line with the level of resources endorsed by the Finance and Budget Network, taking into account the funding context within which United Nations entities operate, including the ongoing financial constraints faced by participating entities (*ibid.*, para. 34.65 and tables 34.17–34.20). In his report, the Secretary-General provides an overview of the funding methodology for jointly financed activities of the United Nations security management system (*ibid.*, paras. 34.57–34.60). Information on the evolution of jointly financed activities since 2020 is included in table XII.10, while information on the evolution of the Secretariat's share of those activities is contained in tables XII.5 and XII.6.

Table XII.5

Section 34, Safety and security: evolution of jointly financed activities and the Secretariat's share of jointly financed activities

(Thousands of United States dollars)

	2023 <i>appropriation</i>	2024 <i>appropriation</i>	2025 <i>appropriation</i>	2026 <i>estimate</i>
Jointly financed activities	165 190.9	165 226.3	173 236.4	143 337.9
Secretariat's share of jointly financed activities	28 612.0	29 740.2	29 330.1	21 892.0

Note: Resources are for the following components: the jointly financed Security and Safety Service in Vienna, the jointly financed activities relating to the United Nations security management system and the jointly financed provision for the malicious acts insurance policy.

Table XII.6

Secretariat's share of jointly financed activities of the United Nations security management system

<i>Year</i>	<i>Percentage</i>
2016–2017	22.3
2018–2019	22.4
2020	21.5
2021	21.5
2022	18.3
2023	16.8
2024	17.0
2025	15.6
2026	14.1

XII.25 Upon enquiry regarding the decrease in the resource requirements, the Advisory Committee was informed that the Department of Safety and Security planned to maintain its ability to support United Nations activities and programmes through jointly financed activities, although with fewer staff. The Department took an approach based on two criteria – namely, security complexity and the scale and scope of United Nations activities at each duty station – to assess how and where to make reductions globally. According to the information provided, in the 30 countries with the highest security complexity, the Department will make, on average, a 13 per cent reduction in posts, whereas the average reduction will be 36 per cent in other countries. The Department will no longer have international security adviser positions in 33 countries. The best way to cover those locations could be through more multi-country offices of varied sizes and configurations. Furthermore, the Department will reduce the number of its Headquarters personnel. These changes come at a time when the Department's field footprint will be smaller and Headquarters backstopping will be even more relevant. Given that, with leaner staffing, the Department could find itself under pressure when required to respond to crises or emergencies, it is looking to expand its emergency response team with a field-based roving support capability, utilizing existing resources more efficiently for surge support in crises. The Department intends to utilize existing vacancies both to mitigate the need for staff layoffs and to help absorb the financial impact of termination indemnities. According to the Secretariat, the process of finalizing the exact staffing implications of the reductions to the jointly financed activities budget is still ongoing, and detailed data on the number of affected staff, including a breakdown by national and international categories, duty stations and associated termination indemnity costs, have yet to be finalized.

XII.26 The Advisory Committee trusts that more details on the reductions and related criteria will be provided to the General Assembly at the time of its consideration of the present report and will be included in the next budget submission.

XII.27 The Advisory Committee recalls that the General Assembly approved the establishment of the emergency response team under the revised estimates relating to the proposed programme budget for 2024 (see resolution [78/253](#), part VIII, paras. 3 and 4). **The Committee trusts that proposals for the expansion of the emergency response team will be funded under jointly financed activities.**

Malicious acts insurance policy

XII.28 The Secretary-General indicates that the proposed resources for 2026 under jointly financed activities include a provision of \$5,145,000 for the cost of the United Nations malicious acts insurance policy, of which the United Nations share amounts to \$578,100 ([A/80/6 \(Sect. 34\)](#), tables 34.28 and 34.29). Upon enquiry, the Advisory Committee was provided with table XII.7, which shows the Secretariat's share of and expenditure on the policy premium from 2020 to 2026.

Table XII.7
Secretariat's share of the malicious acts insurance policy, 2020–2026

(United States dollars)

<i>Year</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Proposed</i>
2020	572 000	450 400	–
2021	511 300	351 400	–
2022	458 200	197 400	–
2023	497 200	337 800	–
2024	572 500	578 000	–
2025	578 100	– ^a	–
2026	–	–	578 100

^a Expenditures are normally posted during the last quarter of the year.

XII.29 The Advisory Committee recommends the approval of the proposals of the Secretary-General for post and non-post resources under the gross budget for jointly financed activities.

Other matters

Extrabudgetary resources

XII.30 For 2025, extrabudgetary resources for section 34 are estimated at \$22,797,300, representing an increase of 3,664,200, or 19.2 per cent, compared with estimates for 2025 (*ibid.*, tables 34.21 (3) and 34.22 (3)). The Department is proposing 58 posts under extrabudgetary resources, which reflects a reduction of two cost-recovery posts (2 General Service (Other level)) in Geneva compared with 2025 estimates. The resources will be used mainly to provide security services to other agencies and organizations in various locations, special events within and surrounding the premises, and humanitarian operations amid unstable conditions in various locations, including in field offices, and for reimbursable services provided for the close protection officer certification programme, training and other related activities (*ibid.*, para. 34.67).

XII.31 Upon enquiry, the Advisory Committee was provided with information on the extrabudgetary resources and expenditure for the past three years (see table XII.8). According to the information provided to the Committee upon enquiry, reduced voluntary funding for field operations and the discontinuation of projects in critical locations, combined with the 20 per cent cut to jointly financed activities, have had a significant impact. In response, the Department has prioritized the reinforcement of operations in these critical locations. This has necessitated the lighter footprint as indicated above.

Table XII.8
Extrabudgetary resources and expenditure, 2022–2026

(Thousands of United States dollars)

	<i>2022 estimate</i>	<i>2022 expenditure</i>	<i>2023 estimate</i>	<i>2023 expenditure</i>	<i>2024 estimate</i>	<i>2024 expenditure</i>	<i>2025 estimate</i>	<i>Expenditure as at 30 June 2025</i>	<i>2026 estimate</i>
Cost recovery	16 781.3	11 145.5	15 199.4	14 520.7	17 922.7	16 143.0	18 155.8	7 165.0	22 797.3
Voluntary contributions	–	–	–	6 686.3	8 964.1	5 997.5	977.3	771.8	–
Total	16 781.3	11 145.5	15 199.4	21 207.0	26 886.8	22 140.5	19 133.1	7 936.8	22 797.3

XII.32 The Advisory Committee trusts that information on how current and projected extrabudgetary funding levels affect the activities of the Department of Safety and Security will be provided to the General Assembly at the time of its consideration of the present report and included in the next budget submission.

Human resources-related matters

XII.33 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 72 posts in the Professional and higher categories with geographical status, 21 were from overrepresented Member States, 27 from within-range Member States and 10 from underrepresented Member States. Furthermore, of the 44 appointments made within the Department of Safety and Security since 2022, 18 had been from overrepresented Member States, 19 from within-range Member States and 7 from underrepresented Member States.

XII.34 The 366 staff in the Professional and higher categories encumbering posts and positions across all funding sources as at 30 June 2025 were nationals of 72 Member States: 99 were nationals of African States, 64 of Asia-Pacific States, 52 of Eastern European States, 29 of Latin American and Caribbean States and 94 of Western European and other States, 26 were nationals of the United States of America, and 2 were under “Other”.

XII.35 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 981 staff encumbering posts and positions funded from the regular budget, 267 were women and 714 were men.

XII.36 The Advisory Committee was also informed, upon enquiry, that 11 staff members in the Department of Safety and Security were expected to retire in the next two years and 36 in the next five years.

XII.37 The Advisory Committee was informed, upon enquiry, of the challenges identified by the Department with existing human resources policies in terms of responding to the required changes in an agile and flexible manner. The key issues indicated were the retention of staff with the required skills, mobility and recruitment practices.

XII.38 The Advisory Committee notes that about 16 per cent of appointments in the Department of Safety and Security since 2022 have been from underrepresented Member States, below the 50 per cent target set under the senior managers’ compacts with the Secretary-General. The Committee emphasizes the need for strengthened efforts towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical and gender representation of staff in the Department. The Committee trusts that the UN80 Initiative will present an opportunity to make greater progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation. The Committee further discusses matters related to human resources in chapter I.

Table XII.9

Section 34, Safety and security: evolution of financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	Regular budget						Other assessed ^a					Extrabudgetary					Total				
	2024 appropriation	2024 expenditure	2025 appropriation	2025 expenditure (January– June)	2026 estimate	Variance (2025– 2026)	2024 appropriation	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 available	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)	2024 estimate/ appropriation	2024 expenditure	2025 estimate	2026 estimate	Variance (2025– 2026)
Posts	99 380.2	91 495.8	108 757.1	47 269.8	109 208.8	451.7	3 053.8	3 093.8	3 068.6	3 794.5	725.9	6 175.5	6 346.5	6 577.0	6 695.5	118.5	108 609.5	100 936.1	118 402.7	119 698.8	1 296.1
Other staff costs	4 900.0	8 850.0	5 142.9	4 158.6	6 168.1	1 025.2	243.4	380.0	256.9	270.4	13.5	13 712.9	10 163.7	8 170.6	7 722.1	(448.5)	18 856.3	19 393.7	13 570.4	14 160.6	590.2
Consultants	60.9	38.9	62.7	3.7	62.7	–	–	–	–	–	–	320.0	3.9	8.0	8.0	–	380.9	42.8	70.7	70.7	–
Travel of staff	736.4	2 308.1	1 272.5	804.8	1 772.5	500.0	432.1	409.6	411.0	411.0	–	1 221.6	777.7	743.8	551.2	(192.6)	2 390.1	3 495.4	2 427.3	2 734.7	307.4
Contractual services	1 967.6	1 140.7	2 022.4	612.9	1 996.5	(25.9)	48.4	40.6	47.0	47.0	–	899.4	892.2	1 000.5	932.3	(68.2)	2 915.4	2 073.5	3 069.9	2 975.8	(94.1)
General operating expenses	1 977.7	2 224.4	2 054.9	866.4	2 080.8	25.9	18.6	20.6	18.6	18.6	–	1 814.5	868.5	1 959.8	1 766.3	(193.5)	3 810.8	3 113.5	4 033.3	3 865.7	(167.6)
Supplies and materials	985.2	787.9	1 073.3	654.2	1 073.3	–	3.6	7.4	3.6	3.6	–	359.0	546.7	335.8	334.1	(1.7)	1 347.8	1 342.0	1 412.7	1 411.0	(1.7)
Furniture and equipment	701.8	722.2	594.5	249.0	594.5	–	5.4	5.1	5.4	5.4	–	1 329.6	2 033.9	209.6	205.6	(4.0)	2 036.8	2 761.2	809.5	805.5	(4.0)
Improvement of premises	–	5.7	–	–	–	–	–	–	–	–	–	100.0	6.9	–	4 582.2	4 582.2	100.0	12.6	–	4 582.2	4 582.2
Grants and contributions	30 524.3	30 049.4	29 789.4	27 859.2	22 288.6	(7 500.8)	–	–	–	–	–	–	–	–	–	–	30 524.3	30 049.4	29 789.4	22 288.6	(7 500.8)
Other	–	1.0	–	–	–	–	–	–	–	–	–	954.3	500.5	128.0	–	(128.0)	954.3	501.5	128.0	–	(128.0)
Total	141 234.1	137 624.2	150 769.7	82 478.6	145 245.8	(5 523.9)	3 805.3	3 957.1	3 811.1	4 550.5	739.4	26 886.8	22 140.5	19 133.1	22 797.3	3 664.2	171 926.2	163 721.7	173 713.9	172 593.6	(1 120.3)

^a The budget period for other assessed resources, which are provided under the support account, is from 1 July to 30 June.

Table XII.10

Section 34, Safety and security: evolution of jointly financed activities by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2020</i>		<i>2021</i>		<i>2022</i>		<i>2023</i>		<i>2024</i>		<i>2025</i>		<i>2026</i>	
	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure</i>	<i>Appropriation</i>	<i>Expenditure (January–June)^a</i>	<i>Estimate</i>	<i>Variance (2025–2026)</i>
Posts	106 748.5	108 419.3	121 076.6	113 940.7	129 424.0	116 902.7	130 992.0	118 281.2	131 442.2	126 339.8	136 958.6	61 837.4	107 060.1	(29 898.5)
Other staff costs	5 260.9	5 154.2	5 369.3	4 691.3	4 793.8	4 229.7	5 193.7	7 897.9	7 591.7	8 367.9	9 086.1	4 434.5	9 086.1	–
Consultants	61.7	157.2	62.4	257.8	66.2	235.9	71.7	144.4	71.7	91.6	74.4	24.1	74.4	–
Travel of staff	5 487.3	2 143.8	4 993.0	2 718.4	5 294.6	6 123.2	5 437.1	6 013.8	5 437.1	7 021.8	5 644.6	1 420.3	5 644.6	–
Contractual services	3 241.6	3 044.1	3 294.9	1 847.9	3 494.9	3 816.1	3 859.3	3 993.5	3 859.3	4 675.8	4 006.5	2 313.2	4 006.5	–
General operating expenses	8 963.2	11 799.5	9 184.8	10 774.9	9 819.0	9 308.0	9 363.6	11 354.9	9 363.6	14 791.8	9 720.8	5 322.8	9 720.8	–
Supplies and materials	3 180.9	670.5	3 173.5	1 039.7	3 267.3	1 418.8	2 601.0	1 420.0	2 340.9	1 575.8	2 430.3	209.4	2 430.3	–
Furniture and equipment	1 166.3	2 933.7	1 145.0	4 639.4	1 149.8	4 126.4	1 219.8	4 186.9	1 219.8	1 809.1	1 266.3	105.7	1 266.3	–
Improvement of premises	–	–	–	–	–	2.5	–	27.9	–	3.6	–	–	–	–
Grants and contributions	5 547.7	6 057.2	5 608.9	4 040.9	5 947.6	3 822.3	6 452.7	3 929.5	3 900.0	4 418.9	4 048.8	1 103.0	4 048.8	–
Other	–	(50.6)	–	(13.3)	–	(18.6)	–	(7.4)	–	(78.2)	–	–	–	–
Total	139 658.1	140 328.7	153 908.4	143 937.7	163 257.2	149 966.9	165 190.9	157 242.7	165 226.3	169 017.8	173 236.4	76 770.4	143 337.9	(29 898.5)

^a Does not include expenditures amounting to approximately \$3.2 million relating to field operations of the Department of Safety and Security for April to June 2025 and the related UNDP administrative support services, the reports on which will be provided by UNDP on quarterly basis.

Part XIII

Development Account

Section 35

Development Account

Regular budget

Appropriation for 2024	\$18,502,900
Allotment for 2024	\$18,502,900
Expenditure for 2024	\$18,502,900
Appropriation for 2025	\$19,011,900
Expenditure as at 30 June 2025	\$15,209,500
Proposal for 2026	\$19,011,900

Note: Figures in the present report, unless otherwise noted, are at 2025 rates.

Appropriation figures for 2024 and 2025 and proposals for 2026 are for the sixteenth, seventeenth and eighteenth tranches, respectively.

XIII.1 The proposed programme budget for section 35 for 2026 (to implement Development Account projects under the eighteenth tranche over the next four years (2026–2029)) amounts to \$19,011,900 before recosting, reflecting no change compared with the appropriation for 2025 (A/80/6 (Sect. 35), paras. 35.14 and 35.15 and table 35.1). A summary of the evolution of overall financial resources by object of expenditure and source of funds is contained in table XIII.8.

General observations

Strengthening the effectiveness and impact of the Development Account and the UN80 Initiative

XIII.2 In paragraph XIII.8 of its first report on the proposed programme budget for 2025 (A/79/7), the Advisory Committee pointed out that the changes that had taken place since the establishment of the Development Account, including the development reform, might call for the refinement of the modality being used to fund and manage the Account. The Committee reiterated its view that taking into consideration the integration of the resident coordinator system into the Secretariat, the issues of the funding stream and challenges, including the limitations of the Development Account as a tool for the capacity development programme in support of the implementation of the 2030 Agenda, including its level and sustainability of resources, its governance, programme oversight and management arrangements among its entities, as well as the lack of concrete tools to measure the impact of its projects, adversely affected the realization of its objectives and restricted its ability to effect tangible results in support of the most vulnerable countries. The Committee, once again, recommended that the General Assembly discuss, at the appropriate level and platform, the number of implementing entities and concrete plans to strengthen the role of the Development Account and ensure its efficacy. The Committee further recommended that the Assembly request the Secretary-General to present a report to the Assembly to allow that discussion and to provide an update thereon in the next budget submission. In paragraph XIII.9, the Committee recommended that the Assembly reiterate its

requests to the Secretary-General to identify savings from efficiencies to be transferred to the Development Account in the next budget submission.

XIII.3 In paragraph 74 of its resolution 79/257, the General Assembly recalled paragraph XIII.8 of the report of the Advisory Committee (A/79/7) and requested the Secretary-General to submit a report on strengthening the effectiveness and impact of the Development Account, to be presented at the Assembly's eightieth session. The report of the Secretary-General on strengthening the effectiveness and impact of the Development Account (A/80/112) is under consideration by the Committee and the Assembly.

XIII.4 Upon enquiry, the Advisory Committee was informed that section 35 would not be part of the revised estimates relating to the proposed programme budget for 2026, which were being prepared by the Secretariat.

XIII.5 The Advisory Committee notes that the General Assembly has, over the years, decided to allocate additional resources to the Development Account and acknowledges the decision of the Secretary-General not to include the Development Account in the revised estimates. Nevertheless, the Committee trusts that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, will inform the future administration of and activities funded by the Development Account and ensure the most efficient and effective use of available resources. The Committee further discusses the overall strengthening of the Development Account in its report on strengthening the effectiveness and impact of the Account (A/80/7/Add.2).

Comments and recommendations on the proposed resources

XIII.6 Upon request, the Advisory Committee was provided with updated information on the resources allocated to the Development Account and the expenditure since 2021, by object of expenditure, as reflected in table XIII.1. The Committee notes, from the information provided, that expenditure is as incurred in the multi-year account and covers three tranches at various stages of implementation.

Table XIII.1
Resources allocated and expenditure by object of expenditure, 2021–2026

(Thousands of United States dollars)

	Thirteenth tranche (2021–2024)		Fourteenth tranche (2022–2025)		Fifteenth tranche (2023–2026)		Sixteenth tranche (2024–2027)		Seventeenth tranche (2025–2027)		2026
	Appropriation	Expenditure (2021–2024)	Appropriation	Expenditure (2022– 30 June 2025)	Appropriation	Expenditure (2023– 30 June 2025)	Appropriation	Expenditure (2024– 30 June 2025)	Appropriation	Expenditure (1 January– 30 June 2025)	Proposed
Other staff costs	649.7	901.8	840.2	268.4	851.4	336.7	805.0	218.6	762.1	34.6	924.9
Consultants and experts	4 613.30	5 777.40	6 605.40	4 513.5	7 498.40	3 788.2	6 836.3	3 211.6	6 864.5	220.7	6 358.4
Travel of staff	2 080.40	1 510.30	1 994.30	1 643.3	1 820.00	732.0	2 673.20	929.0	2 534.4	65.6	2 580.8
Contractual services	2 165.30	2 025.10	1 775.50	1 272.1	2 003.40	944.0	2 333.20	805.2	2 880.0	63.5	2 790.3
General operating expenses	1 078.70	752.6	739.8	477.9	939.7	371.3	1 535.30	247.6	1 433.5	4.9	1 841.2
Supplies and materials	–	4.1	–	1.9	–	0.1	–	0.3	–	–	–
Furniture and equipment	9.3	13.2	15.6	32.0	–	1.5	–	8.8	–	–	–
Grants and contributions	4 602.70	3 543.50	4 228.40	2 309.2	3 378.40	1 978.4	4 319.90	1 269.0	4 537.5	22.1	4 516.3
Total	15 199.40	14 528.00	16 199.40	10 518.3	16 491.30	8 152.2	18 502.90	6 690.1	19 011.90	411.4	19 011.90

Other staff costs

XIII.7 The Secretary-General explains that other staff costs (general temporary assistance) represent 5 per cent of the total budget and are used for short-term needs to carry out the activities of the projects, such as organizing workshops and data collection ([A/80/6 \(Sect. 35\)](#), para. 35.18). There are some short-term general temporary assistance positions funded under section 35. For the eighteenth tranche, general temporary assistance represents 4.8 per cent of the total budget. With an average project size of \$700,000, this amounts to an average of \$34,000 per project for a four-year period. General temporary assistance is used to respond to the implementing entity's short-term, interim needs for staff resources to carry out project activities.

Consultants

XIII.8 The Secretary-General also explains that Development Account projects typically utilize national consultants to support project implementation at the national level, as well as for collating and exchanging national best practices. International consultants, including regional consultants, are often required for projects involved in new subject areas, which require expertise that may not be available within the country or the implementing entity. As indicated by the Secretary-General, international consultants comprise approximately 18 per cent of the total number of consultants and 17 per cent of the total work-months, while 82 per cent of the consultants for the eighteenth tranche projects are national or regional. In terms of cost, international consultants represent 26 per cent of the total. The proposed resources for the eighteenth tranche include 131 international consultants for a total of 658 work-months, at an estimated cost of \$4,180,200, and 131 national consultants for a total of 528 work-months, at an estimated cost of \$2,178,200 (*ibid.*, para. 35.20 and table 35.3). Upon enquiry, the Advisory Committee was provided with updated information on the number and cost of international and national consultants for the period from 2022 to 2026, as reflected in table XIII.2. According to the information, the requirements under international consultants for 2026 include 85 regional consultants for a total of 457 work-months, at a total cost of \$2,518,300.

XIII.9 The Advisory Committee notes the information on the number of national and international consultants and, once again, recognizes the capacity-building benefits and cost-effectiveness of the use of national and regional consultants. The Committee trusts that updated information on the use of national, regional and international consultants will continue to be included in future budget submissions, as a matter of routine (see also [A/79/7](#), para. XIII.3, [A/78/7](#), para. XIII.7, and [A/77/7](#), para. XIII.21). The Committee further discusses consultants in chapter I above.

Table XIII.2

Number and cost of international and national consultants, 2022–2026

(Thousands of United States dollars)

<i>Year</i>	<i>Type of consultant</i>	<i>Number of consultants</i>	<i>Number of work-months</i>	<i>Cost^a</i>
2022	International	113	470	3 071.2
	National	146	554	1 998.1
Total		259	1 024	5 069.3
2023	International	111	497	3 825.0
	National	131	678	3 086.0
Total		242	1 175	6 911.0
2024	International	114	429	3 244.4
	National	125	459	2 215.2
Total		239	888	5 459.6
2025	International	114	613	3 276.6
	National	166	664	2 807.6
Total		280	1 277	6 084.2
2026	International	131	658	4 180.2
	National	131	528	2 178.2
Total		262	1 186	6 358.4

^a Costs do not include the cost of consultant travel.*Travel of staff*

XIII.10 The Secretary-General indicates that, given that the implementing entities are mostly non-resident in the project beneficiary countries and that all projects have country-level activities, travel of staff is essential, representing 14 per cent of the total resources, similar to the previous two tranches. While projects typically include an e-learning component, and incorporating such elements is useful for maximizing efficiencies and broadening outreach, these tools cannot replace all face-to-face delivery modalities in their effectiveness. The resource requirements for 2026 under travel of staff amount to \$2,580,800, reflecting an increase of \$46,400, or 1.8 per cent, compared with the appropriation for 2025 ([A/80/6 \(Sect. 35\)](#), para. 35.19 and table 35.2).

XIII.11 According to information provided by the Secretariat, lessons learned from the projects indicate that both project staff and beneficiaries have highlighted that the online setting is not ideal for capacity-building interventions, as it limits opportunities for interactive discussions, exchange and networking among the participants, thereby hindering potential follow-up with and among participants. **The Advisory Committee reiterates that there is still a need to rationalize the resource requirements for travel through efficiencies and more reliance on online tools and local experts, where possible, with a view to dedicating more of these resources to the funding of the Development Account's sustainable projects** (see also [A/79/7](#), para. XIII.4, [A/78/7](#), para. XIII.8, and [A/77/7](#), para. XIII.23). The Committee further discusses travel of staff in chapter I above.

Funding of the Development Account

XIII.12 The Advisory Committee recalls that the Development Account was established in 1997 by the General Assembly in its resolution [52/12](#) B (para. 24) as a mechanism to fund capacity development projects of the economic and social entities of the United Nations. The Assembly decided, by the same resolution, that the newly established Account would be funded from savings from possible reductions in administration and other overhead costs, without affecting full implementation of mandated programmes and activities, and requested the Secretary-General to submit a detailed report by the end of March 1998 identifying the sustainability of the initiative, as well as the modalities of implementation, the specific purposes and associated performance criteria for the use of such resources. The Committee included detailed background of the funding of the Development Account since its establishment in its previous reports (see, for example, [A/78/7](#), paras. XIII.11–XIII.30). Upon request, the Committee was provided with updated historical data of the resources provided to the Development Account and their percentage share in the relevant overall programme budget appropriations, as contained in table XIII.3. The table shows that, over the years since the inception of the Development Account, owing to the lack of savings to be transferred to the Account, the Assembly has made many decisions to allocate additional resources. The Committee notes that, as part of the report mandated by the General Assembly, the Secretary-General was requested to present options to increase the number of sources of funding for the Development Account beyond the regular budget, including through fundraising activities to raise extrabudgetary resources and the possibility of establishing partnerships with relevant external stakeholders. The Committee further discusses the funding of the Account in its report on strengthening the effectiveness and impact of the Development Account ([A/80/7/Add.2](#)).

Table XIII.3

Resources provided to the Development Account and the share of the Account in the overall programme budgets

(Thousands of United States dollars)

Year	General Assembly resolution(s)	Total programme budget appropriation ^a	Development Account appropriation	Percentage
1998–1999	52/221	2 532 331 200	13 065 000	0.52
2000–2001	54/250 A–C	2 535 689 200	13 065 000	0.52
2002–2003	56/254 A–C	2 625 178 700	13 065 000	0.50
2004–2005	58/271 A–C	3 160 860 300	13 065 000	0.41
2006–2007	61/253	4 173 895 900	16 480 900	0.39
2008–2009	64/242 A–B	4 799 914 500	26 151 300	0.54
2010–2011	64/244 A–C	5 156 029 100	23 651 300	0.46
2012–2013	66/248 A–C	5 152 299 600	29 243 200	0.57
2014–2015	68/248 A–C	5 530 349 800	28 398 800	0.51
2016–2017	70/249 A–C	5 401 794 400	28 398 800	0.53
2018–2019	72/263 A–C	5 396 907 300	28 398 800	0.53
2020	74/264 A–C	3 073 830 500	14 199 400	0.46
2021	75/254 A–C	3 208 080 100	15 199 400	0.47
2022	76/247 A–C	3 121 651 000	16 199 400	0.52
2023	77/264 A–C	3 396 308 300	16 491 300	0.49
2024	78/254 A–C	3 615 704 400	18 502 900	0.51

Year	General Assembly resolution(s)	Total programme budget appropriation ^a	Development Account appropriation	Percentage
2025	79/259 A–C and 79/258 B	3 814 838 500	19 011 900	0.50
2026	Proposed	3 714 930 900 ^b	19 011 900	0.51

^a The overall amount appropriated by the General Assembly for each budget year, inclusive of the amounts for the major construction projects, as indicated in the respective financing resolutions.

^b Does not include major construction projects.

XIII.13 Subject to its recommendations in the present report, the Advisory Committee recommends that the General Assembly approve the Secretary-General's proposal for section 35.

Other matters

Implementing entities

XIII.14 Figure 35.V of the budget fascicle shows the distribution of resources among the implementing entities of the Development Account. According to the Secretary-General, resources are distributed equally between global and regional entities. On average, entities have three projects, with the Department of Economic and Social Affairs and UNCTAD having an additional one, and the funds and programmes with more limited regular budget funding have two projects each. For jointly implemented projects, multiple entities receive a portion of the project budget. The final distribution is therefore only known at a later stage, after the project documents have been drafted ([A/80/6 \(Sect. 35\)](#), para. 35.17). The Advisory Committee recalls that, since its inception, the Development Account has been implemented by 10 United Nations Secretariat entities (see [A/52/848](#)). Upon request, the Committee was provided with updated information on the distribution of resources among the implementing entities in 2026 and the previous five years, as reflected in table XIII.4. The Committee was also provided with updated information on the distribution of funds by lead entity, as estimated in the budget fascicles (see table XIII.5), and on the actual allocation of funds at the beginning of project implementation (see table XIII.6).

XIII.15 **The Advisory Committee notes that there continues to be a lack of clarity regarding the criteria applied in the distribution of resources among the implementing entities of the Development Account (see [A/79/7](#), para. XIII.13, [A/78/7](#), para. XIII.39, and [A/77/7](#), para. XIII.31).** The Committee discusses the distribution of resources among the implementing entities in its report on strengthening the effectiveness and impact of the Development Account ([A/80/7/Add.2](#)).

Table XIII.4

Distribution of Development Account resources among implementing entities, 2021–2026

(United States dollars)

Entity	2021	2022	2023	2024	2025	2026
Department of Economic and Social Affairs	3 805 145	4 229 853	2 180 000	2 400 000	2 499 700	2 855 200
ECA	1 348 163	1 057 464	2 440 000	1 350 000	1 958 400	1 907 400
ECE	1 140 590	1 194 934	1 000 000	2 375 000	1 746 300	1 702 800
ECLAC	1 348 162	1 057 464	1 297 600	1 350 000	1 958 400	1 907 400
ESCAP	1 348 162	1 268 956	1 300 000	1 200 000	1 958 400	1 907 400
ESCWA	1 079 166	1 483 621	1 050 000	1 375 000	1 746 300	1 702 800
UN-Habitat	1 140 590	1 205 508	1 440 000	1 120 000	1 566 700	1 642 600

<i>Entity</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>
UNCTAD	1 802 493	2 009 181	2 350 000	2 800 000	2 545 900	2 855 200
UNEP	1 140 590	909 419	1 000 000	1 120 000	1 566 700	1 770 600
UNODC	554 939	–	300 000	560 000	704 500	–
External project- and programme-level evaluations and relevant activities	491 400	783 000	841 800	636 700	738 900	760 500
Total	15 199 400	15 199 400	15 199 400	16 286 700	19 011 900	19 011 900

Table XIII.5

Distribution of funds by lead entity, as estimated in the budget fascicles

(Percentage)

<i>Entity</i>	<i>Thirteenth tranche</i>	<i>Fourteenth tranche</i>	<i>Fifteenth tranche</i>	<i>Sixteenth tranche</i>	<i>Seventeenth tranche</i>	<i>Eighteenth tranche</i>
Department of Economic and Social Affairs	26	29	15	14	14	15
ECA	9	7	17	10	11	10
ECE	8	8	7	10	10	9
ECLAC	8	7	9	12	11	10
ESCAP	9	9	9	11	11	10
ESCWA	9	10	7	9	10	9
UN-Habitat	8	8	10	7	9	9
UNCTAD	12	14	16	14	14	15
UNEP	12	6	7	7	9	9
UNODC	4	–	2	4	4	–

Table XIII.6

Actual allocation of funds at the beginning of project implementation

(Percentage)

<i>Entity</i>	<i>Thirteenth tranche</i>	<i>Fourteenth tranche</i>	<i>Fifteenth tranche</i>	<i>Sixteenth tranche</i>	<i>Seventeenth tranche</i>	<i>Eighteenth tranche</i>
Department of Economic and Social Affairs	11	11	13	13	13	12
ECA	11	12	10	13	13	10
ECE	10	12	7	8	8	8
ECLAC	12	12	12	11	11	10
ESCAP	14	12	14	12	12	13
ESCWA	10	10	9	8	8	9
UN-Habitat	8	7	10	7	7	9
UNCTAD	14	12	15	16	16	15
UNEP	8	9	8	8	8	5
UNODC	4	3	2	4	4	4

Projects proposed for 2026–2029: country selection

XIII.16 In annex I of the budget fascicle, information is provided on the 27 projects representing the eighteenth tranche proposed for funding from the Development Account for the period 2026–2029. The overarching theme of the eighteenth tranche

is “Supporting Member States to catalyse digital transformation and an enabling policy environment for a sustainable, responsible and inclusive digital society that leaves no one behind, with a focus on gender equality and the empowerment of women and girls”. In total, the eighteenth tranche includes eight projects that will be jointly executed by two or more Development Account entities. Furthermore, partnerships continue to be essential to all projects, including collaboration within and outside the United Nations system. Over 95 per cent of the proposed projects of the eighteenth tranche support countries with special needs, namely, the least developed countries, landlocked developing countries and small island developing States (A/80/6 (Sect. 35), paras. 35.3 and 35.4, and figures 35.I–35.IV). It is indicated in the budget fascicle and the fourteenth progress report of the Secretary-General on the implementation of projects financed from the Development Account (A/80/92) that the Development Account projects respond to expressed demand from and capacity development needs of member States.

XIII.17 According to information provided to the Committee upon enquiry, the steering committee is composed of: (a) one representative from the Department of Economic and Social Affairs; (b) one representative from the regional commissions (i.e. the Regional Commissions New York Office); (c) one representative from UNCTAD; (d) one representative from UNEP, UN-Habitat and UNODC (on a rotational basis); and (e) one representative from the Programme Planning and Budget Division. All decisions, including on the selection of projects, require the presence of a majority of the members. Before being reviewed by the steering committee, the short list of projects is reviewed by the Development Account programme management team in consultation with the implementing entities. Upon request, the Committee was provided with an updated list of the number of the proposed and selected projects, as reflected in table XIII.7. The table shows that approximately 50 per cent of the proposed projects under each tranche are selected for implementation. It is not clear, however, how those projects or the beneficiary countries are selected.

Table XIII.7

Number of projects proposed and selected, 2020–2026

(United States dollars)

<i>Year</i>	<i>Tranche</i>	<i>Number of projects proposed</i>	<i>Cost</i>	<i>Number of projects selected</i>	<i>Budget</i>
2020	12	59	38 241 998	22	14 199 400
2021	13	57	36 148 253	21	14 199 400
2022	14	47	31 670 579	21	15 199 400
2023	15	44	30 954 058	22	15 199 400
2024	16	59	35 151 527	28	16 286 700
2025	17	50	32 136 992	26	18 473 900
2026	18	49	34 284 047	27	19 011 900

XIII.18 According to information provided to the Advisory Committee, additional quantified information on projects will be developed as part of project preparation and will be finalized following the General Assembly’s approval of the proposed programme budget for the Development Account. The Committee discusses the selection of projects in its report on strengthening the effectiveness and impact of the Development Account (A/80/7/Add.2).

Evaluation activities

XIII.19 The Secretary-General explains that, in 2025, approximately half (11) of the 21 thirteenth tranche projects are being evaluated, guided by the Development Account project evaluation guidelines, a supplementary guidance note and an updated report template. Guidance notes have also been issued to support the planning of 12 fourteenth tranche project evaluations to be undertaken in 2026, as well as the selection of fifteenth tranche projects to be evaluated ([A/80/6 \(Sect. 35\)](#), para. 35.13). In his fourteenth progress report ([A/80/92](#)), the Secretary-General explains that, for the twelfth tranche, 11 of the 22 projects were selected for evaluation. According to the Secretary-General, Development Account project evaluations are managed by the implementing entities and conducted by external evaluators (consultants) contracted by the entities, using the evaluation funds allocated under the Account. All Development Account project evaluations are expected to examine the project's relevance, efficiency, effectiveness and sustainability, and any additional criteria required by the entities' evaluation policies, while also addressing human rights and gender equality (*ibid.*, paras. 17–23). **The Advisory Committee notes the information on the development of the project evaluation guidelines, a supplementary guidance note and an updated report template, as well as guidance notes, and trusts that more information on the impact of the additional tools in terms of promoting better and more consistent planning and evaluation will be provided in future budget submissions.** The Committee discusses improving the evaluation of projects in its report on strengthening the effectiveness and impact of the Development Account ([A/80/7/Add.2](#)).

Progress report

XIII.20 In his fourteenth progress report on the implementation of projects financed from the Development Account ([A/80/92](#)), submitted pursuant to General Assembly resolution [56/237](#), the Secretary-General provides an update on the performance and management of the Development Account since the issuance of the thirteenth progress report ([A/78/85](#)). A summary of all Development Account tranches can be found in annex I to the fourteenth progress report, while an update on the implementation status of the ongoing fourteenth, fifteenth, sixteenth and seventeenth tranche projects is provided in annex II to the report. The Advisory Committee recalls that it was informed that the Development Account progress report provided information on the implementation of the most recent tranches of Account projects, as well as updates on the management of the Account. The first 12 tranches of the Account were launched on a biennial basis. Following the annualization of the United Nations budget cycle, new tranches of the Development Account had, since the thirteenth tranche, been launched on a yearly basis. All Account projects had an implementation period of up to four years. Given that the eleventh and twelfth tranches had still been launched on a biennial basis, the next two Development Account progress reports were submitted in 2023 and 2025, respectively. Starting from 2026, the Development Account progress reports would be submitted on an annual basis (see also [A/77/7](#), para. XIII.38). It is indicated in the fourteenth progress report that, in accordance with the administrative instruction on evaluation in the United Nations Secretariat ([ST/AI/2021/3](#)), all completed project evaluation reports and management responses are also published on the Development Account website, starting with the twelfth tranche. **The Advisory Committee recommends that the General Assembly take note of the fourteenth progress report.**

Coordination with United Nations entities and programmes

XIII.21 In the fourteenth progress report, the Secretary-General indicates that, since the thirteenth progress report, the Development Account has further incorporated

cooperation with resident coordinators into its project guidelines and reporting. All project documents are required to include plans for engaging resident coordinators in each target country, and actual engagement is then reported on in annual progress reports and final reports. In some instances, Development Account implementing entities are also part of the United Nations country teams. Where relevant, implementing entities are also expected to collaborate with the Office of the Special Adviser on Africa and the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States when preparing project documents and implementing projects ([A/80/92](#), para. 15). In paragraph XIII.18 of its previous report ([A/79/7](#)), the Advisory Committee trusted that the complementarity between the Development Account and the regular programme of technical cooperation would continue to be ensured and further developed in order to maximize the combined impact of the activities implemented through them. The Committee discusses the complementarity between the Development Account and the regular programme of technical cooperation, as well as the cooperation with resident coordinators, in its reports on strengthening the effectiveness and impact of the Development Account ([A/80/7/Add.2](#)) and strengthening the effectiveness of the regular programme of technical cooperation ([A/80/7/Add.3](#)).

Table XIII.8

Section 35, Development Account: evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	<i>Thirteenth tranche (projects implemented 2021–2024)</i>		<i>Fourteenth tranche (projects implemented 2022–2025)</i>		<i>Fifteenth tranche (projects implemented 2023–2026)</i>		<i>Sixteenth tranche (projects implemented 2024–2027)</i>		<i>Seventeenth tranche (projects implemented 2025–2028)</i>		2026	
	<i>2021 appropriation</i>	<i>Expenditure 2021–2024</i>	<i>2022 appropriation</i>	<i>Expenditure 2022–30 June 2025</i>	<i>2023 appropriation</i>	<i>Expenditure 2023– 30 June 2025</i>	<i>2024 appropriation</i>	<i>Expenditure 2024– 30 June 2025</i>	<i>2025 appropriation</i>	<i>Expenditure (1 January–30 June 2025)</i>	<i>Proposed</i>	<i>Variance (2025– 2026)</i>
Other staff costs	649.7	901.8	840.2	268.4	851.4	336.7	805	218.6	762.1	34.6	924.9	162.8
Consultants and experts	4 613.30	5 777.40	6 605.40	4 513.50	7 498.40	3 788.20	6 836.30	3 211.60	6 864.50	220.7	6 358.40	(506.1)
Travel of staff	2 080.40	1 510.30	1 994.30	1 643.30	1 820.00	732	2 673.20	929	2 534.40	65.6	2 580.80	46.4
Contractual services	2 165.30	2 025.10	1 775.50	1 272.10	2 003.40	944	2 333.20	805.2	2 880.00	63.5	2 790.30	(89.7)
General operating expenses	1 078.70	752.6	739.8	477.9	939.7	371.3	1 535.30	247.6	1 433.50	4.9	1 841.20	407.7
Supplies and materials	–	4.1	–	1.9	–	0.1	–	0.3	–	–	–	–
Furniture and equipment	9.3	13.2	15.6	32	–	1.5	–	8.8	–	–	–	–
Grants and contributions	4 602.70	3 543.50	4 228.40	2 309.20	3 378.40	1 978.40	4 319.90	1 269.00	4 537.50	22.1	4 516.30	(21.2)
Total	15 199.40	14 528.00	16 199.40	10 518.30	16 491.30	8 152.20	18 502.90	6 690.10	19 011.90	411.4	19 011.90	–

Note: Expenditure is as incurred in the multi-year account and covers three tranches at different stages of implementation.

Part XIV

Staff assessment

Section 36

Staff assessment

Overall resource requirements

Appropriation for 2024	\$314,075,000
Expenditure for 2024	\$302,705,600
Appropriation for 2025	\$328,136,100
Expenditure as at 30 June 2025	\$161,764,000
Proposal for 2026	\$325,352,900
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

XIV.1 The overall resources proposed for 2026 amount to \$325,352,900 before recosting, reflecting a net decrease of \$2,783,200 (or 0.8 per cent) compared with the approved budget for 2025.

XIV.2 The Secretary-General indicates that, in accordance with established budgetary practice, provisions for staff assessment are made by applying the rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations to the assessable emoluments of United Nations staff. The staff assessment amounts resulting from the application of such rates are consolidated under the present section, while the provisions for salaries are presented under other budget sections. The provisions for salaries represent the net amounts, while the gross amounts include staff assessment in addition to the net salary provisions. Amounts from staff assessment are credited upfront to Member States to offset assessments for the budget period, with the exception of staff assessment credits withheld and credited to the Tax Equalization Fund for the reimbursement of taxes on emoluments of United Nations staff members, as envisaged in General Assembly resolution [973 \(X\) A](#). The amount proposed under the present section is also reflected under income section 1, Income from staff assessment ([A/80/6 \(Sect. 36\)](#), paras. 36.2 and 36.3).

XIV.3 Resource changes result from three factors:

- (a) Technical adjustments, reflecting a net increase of \$1,358,000;
- (b) New and expanded mandates, reflecting a net decrease of \$7,484,000, due mainly to the expiration of mandates for UNAMI and UNTMIS;
- (c) Other changes, reflecting a net increase of \$3,342,800, resulting mainly from the proposed increase in the number of posts and positions (*ibid.*, paras. 36.5–36.7).

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2024 expenditure	2025 appropriation	Changes					2026 estimate	2025 expenditure (January–June)
			Technical adjustments	New and expanded mandates	Other	Total	Percentage		
Other	302 705.6	328 136.1	1 358.0	(7 484.0)	3 342.8	(2 783.2)	(0.8)	325 352.9	161 764.0

UN80 Initiative

XIV.4 The Advisory Committee was informed, upon enquiry, that the provisions under section 36, Staff assessment, were highly correlated with and directly affected by the provisions under posts and other staff costs. Consequently, there will be a decrease in provisions under section 36, corresponding to the reduction in posts and positions to be proposed under the UN80 Initiative.

Estimates of income

Income section 1

Income from staff assessment

Regular budget

Resources for 2024	\$316,023,800
Actual income in 2024	\$304,781,300
Resources for 2025	\$330,277,700
Actual income as at 30 June 2025	\$162,829,800
Estimates for 2026	\$327,616,000

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).

IS1.1 The estimates under income section 1 amount to \$327,616,000, comprising the total provision proposed under section 36, Staff assessment (\$325,352,900), and the staff assessment portion of the proposed post expenditure under Income section 3, Services to the public (\$2,263,100). The Secretary-General indicates that the revenue from staff assessment is credited to the Tax Equalization Fund. The estimated staff assessment revenue approved by the General Assembly is used to offset assessments on Member States in line with the established practice ([A/80/6 \(Income sect. 1\)](#)), paras. IS1.1 and IS1.2).

IS1.2 Upon enquiry, the Advisory Committee was provided with the table below showing the year-end balances of the Tax Equalization Fund for the past five years.

Income and payments of the Tax Equalization Fund

(Thousands of United States dollars)

	2020	2021	2022	2023	2024
Staff assessment receipts from:					
United Nations regular budget	263 693	271 240	286 820	307 429	304 781
Peacekeeping operations	175 285	177 583	173 538	178 419	176 220
International tribunals	8 884	8 679	7 736	6 937	6 185
Interest revenue split	1 092	(861)	(1 008)	4 159	3 078
Total staff assessment revenue	448 954	456 641	467 086	496 944	490 264
Staff costs and other	70 075	79 786	89 540	87 158	88 297
Contractual services	188	309	287	224	219
Credits given to other Member States for:					
United Nations regular budget	217 833	221 130	217 796	228 065	245 485
Peacekeeping operations	126 590	137 931	126 863	137 724	124 394
International tribunals	6 297	5 267	5 419	4 973	3 590
Total expenses	420 983	444 423	439 905	458 144	461 985
Net excess (shortfall) of revenue over expenses	27 971	12 218	27 181	38 800	28 279

IS1.3 The Advisory Committee notes that the Tax Equalization Fund continues to reflect a surplus and trusts that detailed information on the reasons for the discrepancy between staff assessment revenue and expenses of the Tax Equalization Fund, including on the methodology used to calculate staff assessment and how it relates to actual amounts paid to staff who have to pay taxes on their United Nations salaries, will be provided to the General Assembly at the time of its consideration of the present report and in the proposed programme budget for 2027 (see also A/79/7, para. IS1.3).

Income section 2 General income

Approved estimate for 2024	\$30,675,200
Approved estimate for 2025	\$34,090,300
Proposal for 2026	\$29,815,100

IS2.1 The estimated income under income section 2 of the proposed programme budget for 2026 amounts to \$29,815,100, representing a decrease of \$4,275,200 compared with the estimates for 2025, due to decreases under: (a) income from rental of premises (\$2,353,500), owing mainly to the requirements for repairs and maintenance of premises at ECA and United Nations Headquarters, and UNESCO moving out of the DC-2 Building in New York; (b) interest income (\$3,500,000); and (c) miscellaneous income (\$1,103,300) (A/80/6 (Income sect. 2), table IS2.1 and paras. IS2.2 and IS2.4).

IS2.2 Upon enquiry, the Advisory Committee was informed that the working group on global rental practices comprised facilities and financial experts from the

Department of Management Strategy, Policy and Compliance, the Department of Operational Support, the United Nations Office at Geneva, the United Nations Office at Nairobi, ECA, ESCAP and UNAMA. The working group has identified inconsistencies in practices across entities and has focused on the identification of applicable rental models, the formulation and calculation of rental rates, charges to be included or excluded and the determination of tenants subject to rental charges. Expenditure has been assessed within two categories: operational expenditure (base rent, utilities, cleaning and routine maintenance) and capital expenditure (fit-out, furniture and equipment, alteration and improvement, and major maintenance). The working group will explore solutions to allow rental income to be tracked separately from other income-generating activities. The Committee was also provided with a breakdown of the spendable portion of rental income (see table IS2.1).

Table IS2.1
Breakdown of the spendable portion of rental income, including 2024 actual versus budget and the projection for 2026
(United States dollars)

Headquarters

<i>Location</i>	<i>2024 estimated spendable revenue</i>	<i>2024 actual spendable revenue</i>	<i>2024 actual expenditure</i>	<i>2026 projection of spendable revenue</i>	<i>Remarks</i>
New York	298,800	410,400	410,400	518,200	The spendable portion of the rental income is used to cover operational expenses costs, including utilities, heating venting and air conditioning, and custodial, general maintenance and administrative costs for rented premises. The breakdown of expenditure is based on the prorated amount of the total general operating expense.
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	General operating expenses 298,800		General operating expenses 410,400	General operating expenses 518,200	

United Nations Office at Geneva

<i>Location</i>	<i>2024 estimated spendable revenue</i>	<i>2024 actual spendable revenue</i>	<i>2024 actual expenditure</i>	<i>2026 projection of spendable revenue</i>	<i>Remarks</i>
Palais des Nations	3,300,000	3,182,000	4,511,000	4,232,700	It is important to note that planning assumptions may be subject to changes linked to the following factors:
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Other staff costs 1,600,000		Other staff costs 1,875,000	Other staff costs 1,827,000	• Potential partial building closure measures in the context of the liquidity crisis.
	Consultants 100,000		Consultants 186,000	Contractual services 129,000	
	General operating expenses 1,500,000		Contractual services 48,000	General operating expenses 2,175,700	• Progress of the strategic heritage plan renovation project having an impact on office space availability.
	Furniture and equipment: 100,000		General operating expenses 2,187,000	Furniture and equipment: 101,000	• Changes relating to rental practices at the United Nations Office at Geneva following the conclusion of the working group on global rental practices.
			Supplies and materials 9,000		
			Furniture and equipment 206,000		

United Nations Office at Nairobi

Location	2024 estimated spendable revenue	2024 actual spendable revenue	2024 actual expenditure	2026 projection of spendable revenue	Remarks
Nairobi	1,792,100	1,748,000	1,462,500	3,531,900	2024 spendable revenue balance is carried forward for the projects implemented in 2025.
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Post and post-related costs 453,600		Post and post-related costs 483,600	Post and post-related costs 864,900	
	Contractual services 13,900		Consultants 1,500	General operating expenses 516,700	
	General operating expenses 409,400		Travel of staff 2,900	Improvement of premises 2,150,300	
	Supplies and materials 500		Contractual services 38,500		
	Furniture and equipment 14,500		General operating expenses 777,000		
	Improvement of premises 900,200		Supplies and materials 2,400		
			Furniture and equipment 145,900		
			Improvement of premises 10,700		

Economic Commission for Africa

<i>Location</i>	<i>2024 estimated spendable revenue</i>	<i>2024 actual spendable revenue</i>	<i>2024 actual expenditure</i>	<i>2026 projection of spendable revenue</i>	<i>Remarks</i>
Addis Ababa	1,271,500	1,279,700	1,228,400	2,446,700	
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	Contractual services 271,900		Contractual services 484,400	Contractual services 523,200	
	General operating expenses 129,700		General operating expenses 208,000	General operating expenses 249,500	
	Improvement of premises 869,900		Improvement of premises 536,000	Improvement of premises 1,674,000	

Economic Commission for Latin America and the Caribbean

<i>Location</i>	<i>2024 estimated spendable revenue</i>	<i>2024 actual spendable revenue</i>	<i>2024 actual expenditure</i>	<i>2026 projection of spendable revenue</i>	<i>Remarks</i>
Santiago headquarters	107,400	104,000	104,000	102,700	
	Estimated breakdown of use of spendable revenue		Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
	General operating expenses 107,400		General operating expenses 104,000	General operating expenses 102,700	

Economic and Social Commission for Asia and the Pacific

<i>Location</i>	<i>2024 estimated spendable revenue</i>	<i>2024 actual spendable revenue</i>	<i>2024 actual expenditure</i>	<i>2026 projection of spendable revenue</i>	<i>Remarks</i>
Bangkok	2,886,300	3,067,110	2,780,100	4,030,800	
Estimated breakdown of use of spendable revenue			Breakdown of expenditure	Estimated breakdown of use of spendable revenue	
Posts 795,600			Posts 729,800	Posts 882,600	
Other staff costs 100,000			Other staff costs 301,500	Other staff costs 286,200	
Consultants 18,500			Consultants —	Consultants 21,800	
Travel of staff 21,200			Travel of staff —	Travel of staff 25,400	
Contractual services 25,500			Contractual services 14,100	Contractual services 55,500	
General operating expenses 1,801,000			General operating expenses 1,532,700	General operating expenses 2,497,400	
Supplies and materials 17,800			Supplies and materials 12,600	Supplies and materials 34,900	
Furniture and equipment 88,900			Furniture and equipment 151,100	Furniture and equipment 175,000	
Improvement of premises 17,800			Improvement of premises 38,300	Improvement of premises 52,000	

IS2.3 The Advisory Committee notes that, while United Nations Headquarters, ECA and ECLAC do not use spendable income for expenditure related to staff costs, the United Nations Office at Nairobi, the United Nations Office at Geneva and ESCAP have expenditure under post and other staff costs, and for the United Nations Office at Geneva, such expenditure was 41.5 per cent of its total expenditure of spendable income in 2024. The Committee trusts that further clarification on the different approaches will be provided to the General Assembly at the time of consideration of the present report and in the next report.

IS2.4 The Advisory Committee was, upon enquiry, provided with a table (see table IS2.2) showing rental income by location, including actuals from January to June 2025.

Table IS2.2

Income from rental of premises

(Thousands of United States dollars)

<i>Source</i>	<i>2025 actual (January–June)^a</i>	<i>2025 approved estimates</i>	<i>2026 proposed estimates</i>	<i>Increase/ (decrease)</i>
Headquarters, New York	179.5	1 080.8	518.2	(562.6)
United Nations Office at Geneva	788.5	3 827.7	3 301.8	(525.9)
United Nations Office at Nairobi	1 163.5	3 539.8	3 539.8	–
ECA, Addis Ababa	2 413.4	3 227.3	1 922.4	(1 304.9)
ECLAC, Santiago	11.4	83.5	80.7	(2.8)
ESCAP, Bangkok	498.6	978.3	1,021.0	42.7
Total	5 054.9	12 737.4	10 383.9	(2 353.5)

^a It should be noted that actual revenue is not recorded on a linear basis. Some revenue may be reflected in the second half of the year.

IS2.5 Upon enquiry, the Advisory Committee was informed that the working group on global rental practices would produce the rental practices and rental policy in the latter part of 2025. **The Advisory Committee reiterates that information on the non-spendable and spendable portions of rental income should continue to be provided in future budget proposals. The Committee underscores the need for clarity on the determination of rent rates and on what constitutes maintenance and administrative costs under rental income and the methodology for the calculation of spendable amounts of rental income. The Committee also reiterates the need for a comprehensive picture of maintenance costs at all locations and how they are divided between section 33 and the spendable component of rental rates, and trusts that further details will be provided on how additional expenses owing to alterations and improvements and major maintenance should affect rent rates versus the spendable part of rental income (see also A/79/7, para. IS2.6). The Committee trusts that comprehensive information on the results of the working group on global rental practices and any related changes to the rental practices and rental policy, including as it pertains to addressing issues raised by the Committee and the Board of Auditors, will be provided in the context of the next budget report.**

IS2.6 The Advisory Committee was informed that, in the context of the proposed programme budget for 2026, it was proposed that the proportions of rental income be varied to reflect a higher amount of spendable rental income in order to ensure the availability of sufficient funds to undertake repairs and maintenance at ECA and United Nations Headquarters. The higher proportion of spendable rental income is

compensated by a reduction in the proportion of non-spendable rental income that is reported in paragraph IS2.2, subparagraphs (a) and (b), of the proposed programme budget for 2026. For ECA, the proposed increase in the proportion of spendable rental income from 28.8 to 56 per cent resulted in a decrease in the proportion of non-spendable rental income from 71.2 to 44 per cent, equivalent to a reduction of \$1,288,400. For United Nations Headquarters, the proposed increase in the proportion of spendable rental income from 22.2 to 50 per cent resulted in a decrease in the proportion of non-spendable rental income from 77.8 to 50 per cent, equivalent to a reduction of \$287,800. The adjustment of the spendable rental income also helps to align the proportion of spendable rental income with other offices, including the United Nations Office at Nairobi. **The Advisory Committee notes that the working group on global rental practices has not presented detailed information on the methodology and criteria applied in the determination of rent rates and calculation of spendable versus non-spendable income. The Committee notes that the changes in the determination of spendable amounts of rental income for some entities and the related proposal to reduce the amount of income to be returned as credits to Member States are presented without the working group having concluded its work and are justified in terms of aligning the proportion of spendable rental income with the United Nations Office at Nairobi, without further clarity on the methodology applied by entities. The Committee trusts that further justification will be provided to the General Assembly at the time of consideration of the present report.**

IS2.7 Upon enquiry, the Committee was informed that, at United Nations Headquarters, the disposal of assets was carried out in accordance with the policy on the provision and use of official cars ([ST/AI/2006/1](#)), IPSAS guidance and standard operating procedures. Given that vehicle sales are conducted by auction, the initial bid amount is determined by deducting 25 per cent of the vehicle's sale value to generate more interest. The final selling price is determined by the bidding process, with the highest bidder securing the purchase. In recent sales, the sale price has exceeded the estimated market value of the vehicles. With regard to the memorandum of understanding between OCHA and UNHCR for the disposal of assets through auction, the Secretariat will assess this initiative for future consideration. In 2024, of approximately \$900,000 generated from the sale of obsolete equipment in field operations of OCHA through the memorandum of understanding with UNHCR, only 1 per cent related to the regular budget and the related income of \$9,200 was reported in the context of the financial performance report for 2024. The Committee was provided with a table (see table IS2.3) showing the actual income over 10 years from the sale of used equipment. The Committee makes further comments on asset management and disposal in chapter I above.

Table IS2.3

Actual income from the sale of used equipment, 2015–2026 (proposed)

(United States dollars)

	2015 actual	2016 actual	2017 actual	2018 actual	2019 actual	2020 actual	2021 actual	2022 actual	2023 actual	2024 actual	2025 approved estimate	2026 proposed estimate
Income from sale of used equipment	756 100	214 700	354 400	89 100	388 200	679 300	746 700	366 200	1 169 000	774 400	138 000	148 500

IS2.8 The Advisory Committee was provided, upon request, with a table (see table IS2.4) showing the net revenue credited to Member States from 2019 to 2023 attributable to income section 2.

Table IS2.4
Net revenue credited to Member States, 2019–2023

(Thousands of United States dollars)

	2019	2020	2021	2022	2023
General income	28 636.4	26 620.6	25 967.4	39 947.2	57 262.4

Income section 3

Services to the public

Table IS3.1
Estimates of income and expenditure

(United States dollars)

Proposal for 2026 submitted by the Secretary-General	
Gross revenue	21 985 200
Gross expenditure	21 857 000
Net revenue (deficit)	128 200
Approved estimates for 2025	
Gross revenue	21 881 200
Gross expenditure	21 170 400
Net revenue	710.8
Approved estimates for 2024	
Gross revenue	20 831 100
Gross expenditure	20 831 100
Net revenue	–

IS3.1 The projected income under section 3 amounts to \$21,985,200, representing a net revenue of \$128,200 from the total projected expenses of \$21,857,000. This projected aggregate net revenue in respect of all services to the public for 2026 reflects a decrease of \$582,600 compared with the estimated net revenue of \$710,800 approved by the General Assembly for 2025 ([A/80/6 \(Income sect. 3\)](#), para. IS3.3).

IS3.2 Upon enquiry, the Advisory Committee was provided with tables showing net revenue from 2017 to 2023 (see table IS3.2) and actual income as at 30 June 2025 by programme of work (see table IS3.3). The Committee was informed that, for 2024, service operations had received an allotment that was \$506,800, or 2.4 per cent, higher than the appropriation. In 2025, the current liquidity situation has led to the release to date of 61 per cent of the approved budget to service operations under income section 3. In order to operate within these liquidity constraints, cash conservation measures and hiring freezes have been implemented. The Committee was informed that the scope of the UN80 Initiative did not cover income section 3.

Table IS3.2
Net revenue from services to the public, 2017–2023

(Thousands of United States dollars)

	2017	2018	2019	2020	2021	2022	2023
Net revenue from income section 3, Services to the public	(167)	1 047	(2 763)	(8 116)	(10 227)	(4 598)	(5 579)

^a Amounts are as reflected in the volume I financial statements for the relevant years ([A/73/5 \(Vol. I\)](#), chap. V, [A/74/5 \(Vol. I\)](#), chap. V, [A/75/5 \(Vol. I\)](#), chap. V, [A/76/5 \(Vol. I\)](#), chap. V, [A/77/5 \(Vol. I\)](#), chap. V, [A/78/5 \(Vol. I\)](#), chap. V, and [A/79/5 \(Vol. I\)](#), chap. V.

Table IS3.3
Estimated income for 2025 and actual income as at 30 June 2025

(Thousands of United States dollars)

	2025 approved estimate	2025 actual (January–June) ^a
Revenue		
A. Programme of work		
1. United Nations Postal Administration operations	3 870.2	1 227.4
2. Sale of United Nations publications	5 866.5	1 519.0
3. Services to visitors	7 084.4	2 575.2
4. Revenue services of the Department of Economic and Social Affairs	1 648.3	921.7
5. Sale of gift items	619.2	253.6
6. Garage operations	1 207.0	625.6
7. Catering operations	1 185.6	51.2
8. Other commercial operations	400.0	156.6
B. Programme support	—	—
Total revenue	21 881.2	7 330.3

^a Reflects revenue as at 30 June 2025. Given that postings are ongoing, these figures may change.

IS3.3 The Advisory Committee notes the projected gross revenue of \$21,881,200 for 2025 and the actual income from January to June 2025 in the amount of \$7,330,300. The Committee reiterates that United Nations Postal Administration operations, the sale of United Nations publications, services to visitors, sale of gifts and other commercial operations should continue to modernize operations and increase income-generating capacity through innovative approaches, and provide information to that effect in the next proposed programme budget (see also [A/79/7](#), paras. IS3.3 and IS3.4).

Comments and recommendations on post resources

IS3.4 The regular budget resources for posts proposed for 2026 under income section 3 amount to \$10,004,500 before recosting, representing an increase of \$153,000 (or 1.6 per cent), compared with the appropriation for 2025. These resources would provide for 67 posts (14 in the Professional and higher categories and 53 in the General Service and related categories), reflecting an increase of 3 posts compared with 2025, as set out in table IS3.4 (see also [A/80/6 \(Income sect. 3\)](#), tables IS3.6 and IS3.7).

Table IS3.4
Staffing resources

	Number	Details
Regular budget		
Proposed for 2026	67	2 P-5, 4 P-4, 4 P-3, 4 P-2/1, 7 GS (PL), 42 GS (OL), 2 SS, 2 LL
Approved for 2025	64	2 P-5, 4 P-4, 4 P-3, 3 P-2/1, 7 GS (PL), 42 GS (OL), 2 SS

IS3.5 The proposed new posts comprise:

(a) 1 Associate Event Coordinator (P-2/1), who would be responsible for the overall management of the Africa Hall venue, including coordinating with service providers, managing event spaces, handling enquiries related to the venue's use and supporting the organization of events;

(b) 2 Tour Coordinators (Local level), who would help to manage tours through scheduling and assigning tours, managing complaints and collecting feedback to improve tour services, as well as supervising tour guides (*ibid.*, annex).

IS3.6 Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee considers that all staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed establishment of posts at this stage. The Advisory Committee will revert on this matter in its report on the revised estimates.

Vacant posts and vacancy rates

Table IS3.5
Number of posts and vacancy rates, 2024–2026

Category	2024				2025						2026	
	Approved posts	Approved vacancy rate	Average vacancy rate	Actual vacancy rate as at	Proposed posts	Approved posts	Encumbered as at 30 June	Approved vacancy rate	Average vacancy rate	Actual vacancy rate as at	Proposed posts	Budgeted vacancy rate
		(percentage)	(percentage)	31 December (percentage)				(percentage)	(January– June) (percentage)	30 June (percentage)		(percentage)
Professional and higher	13	0.0	0.4	0.0	13	13	13	11.1	0.0	0.0	14	11.1
General Service and related	51	9.2	15.1	15.7	51	51	42	9.1	13.4	17.6	53	9.1

IS3.7 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, nine regular budget posts were vacant. The Committee was also informed that, by applying the vacancy rates proposed by the Secretary-General, the 2026 estimates under posts for income section 3 amounted to \$10.0 million. However, if the actual vacancy rate were applied, the post requirements would amount to \$9.8 million, representing a difference of \$0.2 million. The Committee further discusses vacant posts and vacancy rates in chapter I above.

IS3.8 Subject to its recommendations and observations in paragraph 9 in chapter I and in paragraph IS3.6 above, and without prejudice to its recommendations in its report on the revised estimates to be submitted by the Secretary-General, the Advisory Committee recommends the approval of the

Secretary-General's proposal for post resources. Any related non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

IS3.9 The proposed non-post resources from the regular budget for 2026 amount to \$11,852,500, which represents an increase of \$533,600, or 4.7 per cent, compared with the appropriation for 2025.

General temporary assistance positions

IS3.10 The proposed resources for other staff costs amount to \$3,920,300, representing an increase of \$711,100 compared with the 2025 appropriation. The proposed increase relates to: (a) under services to visitors, 13 Local level general temporary assistance positions for the Africa Hall Visitors' Centre; and (b) under catering operations, the implementation of a new salary scale for General Service staff in Bangkok. **Taking into consideration the ongoing review of regular budget resource requirements in the context of the UN80 Initiative, and the submission of revised estimates, the Advisory Committee is of the view that staffing changes should be assessed in the context of its consideration of that report. The Committee therefore recommends against the proposed 13 general temporary assistance positions at this stage.** The Advisory Committee will revert on this matter in its report on the revised estimates.

Other non-post resources

IS3.11 Upon enquiry, the Advisory Committee was informed that, owing to the ongoing liquidity challenges, spending restrictions had been introduced across various budget lines, which had contributed to underexpenditure under non-post resources (see table IS3.11; see also General Assembly resolution [79/257](#), para. 9). Allotments for non-post resources represented 104.5 per cent of the 2024 appropriation for non-post resources. **In light of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, and taking also into account the impact of liquidity measures on actual expenditure, the Advisory Committee makes observations and recommendations under the following budget classes:**

(a) Travel: proposed requirements amount to \$191,000, representing no change compared with 2025. The amount of \$41,600 is planned for travel of staff relating to internal or professional conferences and workshops. **The Advisory Committee considers that efforts should be intensified to maximize the use of virtual meetings, online platforms and remote training tools, with a view to strictly limiting staff travel costs, in particular for conferences and workshops, to the minimum necessary. The Committee therefore recommends a reduction of 10 per cent (\$19,100) to the proposed requirements under travel of staff;**

(b) General operating expenses: proposed requirements amount to \$2,802,800, representing no change compared with 2025. Expenditure in 2024 was \$2,511,300 against an appropriation of \$2,784,100 (and an allotment of \$2,573,800). Expenditure in 2023 amounted to \$2,246,400 against an appropriation of \$2,724,000 and was \$1,176,800 in 2022 against an appropriation of \$2,614,300. Taking into consideration the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$280,300) to the proposed requirements under general operating expenses;

(c) Furniture and equipment: proposed requirements amount to \$189,800, representing an increase of \$13,000 compared with 2025. Expenditure in 2024 was \$83,700 against an appropriation of \$200,600 (and an allotment of \$100,000).

Expenditure in 2023 amounted to \$126,200 against an appropriation of \$225,800 and was \$101,100 in 2022 against an appropriation of \$201,100. **Taking into consideration the pattern of underexpenditure, the Advisory Committee recommends a reduction of 10 per cent (\$19,000) to the proposed requirements under furniture and equipment.**

IS3.12 Subject to its recommendations in paragraph IS3.11 above, and without prejudice to its recommendations in its report on the revised estimates, the Advisory Committee recommends the approval of the proposal of the Secretary-General for non-post resources.

Other matters

Human resources-related matters

IS3.13 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the incumbents of the 12 posts in the Professional and higher categories with geographical status under income section 3, 1 was from an overrepresented Member State, 5 were from Member States within range and 6 were from underrepresented Member States. Furthermore, of the three appointments made under income section 3 in the context of the senior managers' compact since 2022, one (or 33.3 per cent) had been from a Member State within range and two (or 66.7 per cent) from underrepresented Member States. The 13 staff encumbering posts and positions in the Professional and higher categories across all funding sources as at 30 June 2025 were nationals of five Member States: 1 was a national of an Asia-Pacific State, 1 was a national of an Eastern European State, 4 were nationals of Western European and other States and 7 were nationals of the United States of America.

IS3.14 Upon enquiry, the Advisory Committee was informed that, as at 30 June 2025, of the 55 staff encumbering regular budget-funded posts and positions, 33 were women and 22 were men. Of the 13 staff encumbering regular budget-funded posts and positions in the Professional and higher categories, as at the same date, 8 were women and 5 were men.

IS3.15 The Advisory Committee was also informed, upon enquiry, that three staff members under income section 3 were expected to retire in the coming two years and five in the coming five years.

IS3.16 The Advisory Committee notes that 66.7 per cent of appointments since 2022 have been from underrepresented Member States. The Committee trusts that efforts will continue to be made towards bringing each unrepresented and underrepresented Member State within its desirable range by 2030 (see also General Assembly resolution [77/278](#), para. 24). The Committee also notes the continued imbalance of geographical representation of staff under income section 3. The Committee trusts that the UN80 Initiative will present an opportunity to make greater and sustainable progress towards equitable geographical distribution and representation and to promote gender parity, where gaps exist, and rejuvenation (see also [A/79/7](#), para. IS3.9). The Advisory Committee further discusses matters related to human resources in chapter I above.

United Nations Postal Administration operations

Approved estimates for 2024	\$4,252,300
Expenditure for 2024	\$4,047,200
Approved estimates for 2025	\$4,207,200
Proposal for 2026 submitted by the Secretary-General	\$3,927,200
 <i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.17 The resource requirements for 2026 amount to \$3,927,200 before recosting, representing a decrease of \$280,000 (or 6.7 per cent) compared with 2025, and would provide for the financing of 18 posts, of which 11 (1 P-5, 3 General Service (Principal level) and 7 General Service (Other level)) would be located in New York and 7 (1 General Service (Principal level) and 6 General Service (Other level)) would be located in Vienna, as well as non-post requirements. The overall revenue for 2026 is projected to be \$3,000,000. The downward projection compared with 2025 is attributable mainly to the declining sales of postage stamps in all major philatelic markets. The United Nations Postal Administration plans to build income from the sale of United Nations stamp-themed merchandise to supplement its traditional income from postage stamps ([A/80/6 \(Income sect. 3\)](#), paras. IS3.15 and IS3.17).

Table IS3.6

Consolidated revenue of the United Nations Postal Administration for the period 2020–2024 and the first six months of 2025, and projected revenue for 2026

(United States dollars)

<i>Consolidated revenue</i>	<i>2020^a</i>	<i>2021^b</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025^c</i>	<i>2026 (estimate)</i>	<i>Total</i>
Total gross sales	2 786 041	3 177 628	3 335 326	2 180 000	2 258 700	1 227 419	3 000 000	17 965 114
Gross sales, Headquarters	1 425 258	1 906 404	2 304 156	1 232 300	1 300 500	834 057	2 000 000	11 002 675
Gross sales, Europe	1 360 783	1 271 224	1 031 170	947 700	958 200	393 362	1 000 000	6 962 439

^a Includes a surcharge of \$390,236 from the sale of COVID-19-themed stamps collected for the COVID-19 Solidarity Response Fund of WHO.

^b Includes a surcharge of \$20,192 from the sale of COVID-19-themed stamps collected for the Response Fund.

^c First six months of 2025.

IS3.18 The United Nations Postal Administration engaged a consulting company to assess its revenue-generating potential. The consultant recommended: (a) modernizing its marketing and e-commerce operations; (b) expansion of its products and their sale to include United Nations stamp-themed merchandise; and (c) leveraging external service providers for on-demand order fulfilment. The implementation of most of these recommendations has been delayed owing to liquidity constraints. For 2026, the United Nations Postal Administration plans to reduce its requirements for contractual services by \$280,000 as it shifts its focus from the development of new philatelic products to print-on-demand United Nations stamp-themed merchandise (*ibid.*, paras. IS3.9–IS3.11).

Sale of United Nations publications

Approved estimates for 2024	\$5,821,700
Expenditure for 2024	\$5,768,300
Approved estimates for 2025	\$6,018,100
Proposal for 2026 submitted by the Secretary-General	\$6,018,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.19 The resource requirements for 2026 amount to \$6,018,100 before recosting, at the same level as the approved estimates for 2025, and comprise: (a) \$3,188,900 under post resources for 21 posts, at the same level as 2025; and (b) non-post resources in the amount of \$2,829,200. The proposed plan for 2026 continues to emphasize the consolidation of the electronic publishing programme, accompanied by the creation and sale of a wider selection of publications for the general public (*ibid.*, para. IS3.20). The net revenue for 2026 is projected to be in deficit in the amount of \$80,100, compared with the estimated net deficit of \$151,600 in 2025.

Table IS3.7

Revenue from sales of United Nations publications for the period 2020–2024 and from January to June 2025, and projected sales for 2026

(Thousands of United States dollars)

<i>Year</i>	<i>Revenue</i>
2019	4 694.0
2020	3 300.6
2021	2 420.6
2022	4 050.4
2023	3 292.1
2024	5 152.0
2025 ^a	1 519.0
2026 (estimate)	5 938.0

^a From 1 January to 30 June 2025.

Services to visitors

Approved estimates for 2024	\$5,930,000
Expenditure for 2024	\$5,412,400
Approved estimates for 2025	\$6,005,200
Proposal for 2026 submitted by the Secretary-General	\$6,934,800
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.20 The resource requirements for 2026 amount to \$6,934,800 before recosting, representing an increase of \$929,600 (or 15.5 per cent) compared with 2025, and comprise: (a) post resources amounting to \$2,552,500 to provide for 18 posts (Headquarters, 2 P-3, 1 General Service (Principal level) and 7 General Service (Other level); Geneva, 1 P-3 and 2 General Service (Other level); Vienna, 1 P-2; Nairobi, 1 P-2; and Addis Ababa, 1 P-2 and 2 Local level) (see paras. IS3.5 and IS3.6 above); and (b) proposed non-post resources in the amount of \$4,382,300 (ibid., table IS3.17, and paras. IS3.53 and IS3.54). The net revenue for 2026 is projected to be in the amount of \$1,384,900, compared with \$1,079,200 in 2025. The Advisory Committee was informed that the services were regularly evaluated; for example, the survey of United Nations guided tours in New York, based on more than 10,000 responses, revealed strong overall satisfaction among visitors.

Table IS3.8

Revenue earned through services to visitors by in-person and virtual events

(United States dollars)

	<i>New York</i>	<i>Geneva</i>	<i>Vienna</i>	<i>Nairobi</i>	<i>Addis Ababa</i>
2024					
Online (virtual events)	8 749	—	581	—	—
On-site (in-person events)	4 202 052	808 751	577 755	112 388	—
2025 (January–June)					
Online (virtual events)	3 690	—	—	—	—
On-site (in-person)	1 863 700	345 638	312 177	49 968	—

Revenue services of the Department of Economic and Social Affairs

Approved estimates for 2024	\$755,500
Expenditure for 2024	\$686,400
Approved estimates for 2025	\$862,000
Proposal for 2026 submitted by the Secretary-General	\$862,000
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.21 The resource requirements for 2026 amount to \$862,000 before recosting, at the same level as for 2025. The net revenue for 2026 is projected to be in the amount of \$786,300, at the same level as the approved estimate for 2025.

Sale of gift items

IS3.22 The net revenue from the sale of gift items at Headquarters in 2026 is projected at \$619,200, reflecting no change compared with the approved estimate for 2025.

Garage operations

Approved estimates for 2024	\$1,242,300
Expenditure for 2024	\$1,139,200
Approved estimates for 2025	\$1,264,700
Proposal for 2026 submitted by the Secretary-General	\$1,284,100
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.23 The resource requirements for 2026 amount to \$1,284,100 before recosting, representing an increase of \$19,400 (or 1.5 per cent) compared with 2025, and comprise: (a) proposed post resources in the amount of \$909,300, at the same level as for 2025, to provide for six posts (Headquarters, 2 General Service (Other level) and 2 Security Service; and Geneva, 2 General Service (Other level)); and (b) proposed non-post resources in the amount of \$374,800 (*ibid.*, table IS3.25, and paras. IS3.64 and IS3.65). The net revenue for 2026 is projected to be in deficit in the amount of \$87,300, compared with a deficit of \$57,700 in 2025.

IS3.24 Upon enquiry, the Advisory Committee was informed that, in the case of garage operations at Headquarters, on the basis of prices in the New York-Newark-Jersey City area as measured by the consumer price index for all urban consumers, there should have been an increase of 11.2 per cent during the period from May 2022 to May 2025. For the garage operations at the United Nations Office at Geneva, the current garage fee of SwF 85 per month is below the estimated market rate of SwF 160. However, the General Assembly has emphasized that services to the public should be financially self-supporting, and has urged the Secretary-General to develop innovative options, while maintaining garage rates at their current level and not introducing any changes in the garage operations policies (see, for example, resolution [79/257](#), paras. 76 and 78). Therefore, any new proposal by the Secretary-General to introduce structured fee adjustments would require the approval of the Assembly. In the case of the garage at ESCAP, its current garage service fees are deemed adequate, considering the challenges related to public transportation and commercial parking spaces. Garage services (including electric vehicle charging services) at United Nations Headquarters, the United Nations Office at Geneva and ESCAP are already being offered on a cost-recovery, fee-for-service basis to staff of other United Nations entities and agencies.

Catering operations

Approved estimates for 2024	\$2,049,800
Expenditure for 2024	\$3,560,900
Approved estimates for 2025	\$2,037,700
Proposal for 2026 submitted by the Secretary-General	\$2,055,300
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.25 The resource requirements for 2026 amount to \$2,055,300 before recosting, representing an increase of \$17,600 (or 0.9 per cent) compared with 2025, and comprise: (a) proposed post resources in the amount of \$255,500, at the same level as for 2025, to provide for the continuation of one P-4 post; and (b) proposed non-post resources in the amount of \$1,799,800. The net revenue for 2026 is projected to be in deficit in the amount of \$1,432,400, compared with an estimated net deficit of \$852,100 in 2025.

IS3.26 The United Nations catering contract at Headquarters, signed on 31 December 2014, was due to expire on 31 December 2024. The current contract was extended to allow for sufficient time to complete the new solicitation. In February 2024, the Secretariat decided to implement a multistage request for proposals for the new solicitation process to attract more vendors. It is offering bidders the option to propose a “profit and loss” model, whereby they would be responsible for the financial result of the operation at the onset of the contract or start with a “subsidy” model first and make the transition to a “profit and loss” model once specific targets are met. The procurement exercise was expected to conclude by the end of the second quarter of 2025. Estimates for 2026 are projected on the basis of the current situation, whereby a subsidy would continue to be required. On the basis of the assumption that catering revenue would increase but be offset in part by higher costs for labour, food and other expenses, continued losses are expected. The projected revenue for 2026 for catering operations at Headquarters amounts to \$547,400, based on the average actual experience for the past three years (A/80/6 (Income sect. 3), paras. IS3.66–IS3.68). Upon enquiry, the Advisory Committee was informed that, because the procurement process was ongoing, the contract with the existing provider had been extended to 30 September 2025. The Committee was provided with tables showing the monthly subsidies paid at Headquarters (see table IS3.9) and the revenue and expenditure for catering operations at Headquarters and ESCAP for 2016–2017 to 2025 (January–June) (see table IS3.10).

Table IS3.9

Subsidies paid to catering vendor at Headquarters

(United States dollars)

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
Liquidity crisis facing the United Nations	November 2019	225 151
Liquidity crisis facing the United Nations	December 2019	141 190
Liquidity crisis facing the United Nations	January 2020	210 519
Liquidity crisis facing the United Nations	February 2020	207 727
COVID-19 crisis	March 2020	457 290
COVID-19 crisis	April 2020	149 966
COVID-19 crisis	May 2020	109 015
COVID-19 crisis	June 2020	98 836
COVID-19 crisis	July 2020	30 631
COVID-19 crisis	August 2020	36 410
COVID-19 crisis	September 2020	17 228
COVID-19 crisis	October 2020	102 265
COVID-19 crisis	November 2020	70 839
COVID-19 crisis	December 2020	75 525
COVID-19 crisis	January 2021	77 330
COVID-19 crisis	February 2021	75 356

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
COVID-19 crisis	March 2021	80 912
COVID-19 crisis	April 2021	88 111
COVID-19 crisis	May 2021	75 561
COVID-19 crisis	June 2021	72 924
COVID-19 crisis	July 2021	256 567
COVID-19 crisis	August 2021	231 073
COVID-19 crisis	September 2021	333 208
COVID-19 crisis	October 2021	198 371
COVID-19 crisis	November 2021	184 559
COVID-19 crisis	December 2021	237 113
COVID-19 crisis	January 2022	237 811
COVID-19 crisis	February 2022	171 046
COVID-19 crisis	March 2022	170 695
COVID-19 crisis	April 2022	157 894
COVID-19 crisis	May 2022	(50 536)
COVID-19 crisis	June 2022	(64 357)
COVID-19 crisis	July 2022	146 968
COVID-19 crisis	August 2022	122 826
COVID-19 crisis	September 2022	135 552
COVID-19 crisis	October 2022	29 887
COVID-19 crisis	November 2022	98 031
COVID-19 crisis	December 2022	(25 579)
COVID-19 crisis	January 2023	242 520
COVID-19 crisis	February 2023	151 883
COVID-19 crisis	March 2023	(141 121)
COVID-19 crisis	April 2023	355 691
COVID-19 crisis	May 2023	60 404
Catering losses	June 2023	(12 634)
Catering losses	July 2023	106 806
Catering losses	August 2023	375 536
Catering losses	September 2023	(829 114)
Catering losses	October 2023	239 664
Catering losses	November 2023	266 589
Catering losses	December 2023	83 813
Catering losses	January 2024	403 867
Catering losses	February 2024	315 829
Catering losses	March 2024	35 830
Catering losses	April 2024	338 277
Catering losses	May 2024	14 616
Catering losses	June 2024	214 485
Catering losses	July 2024	(55,042)
Catering losses	August 2024	569,631
Catering losses	September 2024	(463,714)

<i>Reason</i>	<i>Month</i>	<i>Amount</i>
Catering losses	October 2024	199,873
Catering losses	November 2024	505,790
Catering losses	December 2024	47,882
Catering losses	January 2025	457,442
Catering losses	February 2025	349,529
Catering losses	March 2025	78,343
Catering losses	April 2025	272,420
Catering losses	May 2025	(19,379)
Catering losses	June 2025	(195,008)
Total		8 944 623

Table IS3.10

Revenue and expenditure for catering operations at Headquarters and the Economic and Social Commission for Asia and the Pacific for the periods from 2016–2017 to 2025 (January–June)

	<i>2016–2017 actual</i>	<i>2018–2019 actual</i>	<i>2020 actual</i>	<i>2021 actual</i>	<i>2022 actual</i>	<i>2023 actual</i>	<i>2024 actual</i>	<i>2025 (January– June)</i>
Revenue	64 100	549 000	10 900	–	140 900	997 300	563 000	51 200
Actual expenditure	1 293 900	1 822 000	1 332 300	2 619 800	1 953 900	2 722 600	3 560 900	1 415 400
Net revenue/ (deficit)	(1 229 800)	(1 273 000)	(1 321 400)	(2 619 800)	(1 813 000)	(1, 25 300)	(2 997 900)	(1 364 200)

IS3.27 The Advisory Committee welcomes the opening of the new solicitation process to all vendors. The Committee reiterates its view that a shorter contractual duration, with an option for re-evaluation, could be considered and trusts that updated information will be provided to the General Assembly on the conclusion of the solicitation process. The Committee is of the view that an alternative option for managing catering services should be explored if the deficit continues. The Committee further trusts that the next proposed programme budget will include detailed information on catering operations, along with the resources and revenue, in other entities, including regional commissions and offices away from Headquarters (see also [A/79/7](#), paras. IS3.25 and IS3.26).

Other commercial operations

Approved estimates for 2024	\$275,800
Expenditure for 2024	\$203,500
Approved estimates for 2025	\$274,600
Proposal for 2026 submitted by the Secretary-General	\$274,600
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IS3.28 The resource requirements for 2026 amount to \$274,600 before recosting, at the same level as for 2025. The net revenue for 2026 is projected to be in the amount of \$365,700, compared with an estimated net revenue of \$125,400 in 2025.

Table IS3.11

Evolution of overall financial resources by object of expenditure and source of funds

(Thousands of United States dollars)

	<i>Regular budget</i>						<i>Extrabudgetary</i>					<i>Total</i>				
	<i>2024 appropriation</i>	<i>2024 expenditure</i>	<i>2025 appropriation</i>	<i>2025 expenditure (January–June)</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>	<i>2023 expenditure</i>	<i>2023 estimate</i>	<i>2024 estimate</i>	<i>2025 estimate</i>	<i>Variance (2025–2026)</i>	<i>2024 appropriation/ estimate</i>	<i>2024 expenditure</i>	<i>2025 appropriation/ estimate</i>	<i>2026 estimate</i>	<i>Variance (2025–2026)</i>
Posts	9 559.4	9 363.0	9 851.5	4 691.1	10 004.5	153.0	–	–	–	–	–	9 559.4	9 363.0	9 851.5	10 004.5	153.0
Other staff costs	3 240.9	3 176.4	3 209.2	1 566.4	3 920.3	711.1	–	–	–	–	–	3 240.9	3 176.4	3 209.2	3 920.3	711.1
Hospitality	4.0	–	4.1	–	4.1	–	–	–	–	–	–	4.0	–	4.1	4.1	–
Consultants	–	277.1	–	29.2	–	–	–	–	–	–	–	–	277.1	–	–	–
Travel of staff	192.6	119.6	191.0	70.4	191.0	–	–	–	–	–	–	192.6	119.6	191.0	191.0	–
Contractual services	4 474.2	5 421.0	4 526.7	2 893.4	4 319.8	(206.9)	–	–	–	–	–	4 474.2	5 421.0	4 526.7	4 319.8	(206.9)
General operating expenses	2 784.1	2 511.3	2 802.8	517.8	2 802.8	–	–	–	–	–	–	2 784.1	2 511.3	2 802.8	2 802.8	–
Supplies and materials	249.1	78.5	280.2	163.7	296.6	16.4	–	–	–	–	–	249.1	78.5	280.2	296.6	16.4
Furniture and equipment	200.6	83.7	176.8	20.3	189.8	13.0	–	–	–	–	–	200.6	83.7	176.8	189.8	13.0
Improvement of premises	–	94.3	–	1.7	–	–	–	–	–	–	–	–	94.3	–	–	–
Grants and contributions	126.2	145.8	128.1	62.3	128.1	–	–	–	–	–	–	126.2	145.8	128.1	128.1	–
Total	20 831.1	21 270.7	21 170.4	10 016.3	21 857.0	686.6	–	–	–	–	–	20 831.1	21 270.7	21 170.4	21 857.0	686.6