



BUDGET BATTLES AT THE UN

HOW STATES TRY TO DEFUND HUMAN RIGHTS

2025

 International Service
for Human Rights

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CREDITS

Author: Angeli Datt (external researcher)

Main contributors: Raphael Viana David, Madeleine Sinclair

Design and layout: Nadia Joubert

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TABLE OF CONTENTS

ACRONYMS AND ABBREVIATIONS	6
GLOSSARY	7
EXECUTIVE SUMMARY	9
METHODOLOGY	11
INTRODUCTION TO THE UN'S BUDGET PROCESS AND THE FIFTH COMMITTEE	13
Influential Member States and regional groups in the Fifth Committee	16
Elections and appointments in the Fifth Committee	20
HUMAN RIGHTS FUNDING AND THE FIFTH COMMITTEE	21
OHCHR historically underfunded and reliant on voluntary donations	22
Impact of financial crisis on OHCHR's budget in 2024-2025	25
OHCHR's budget under attack in the Fifth Committee	27
Funding for Human Rights Council resolutions	29
Zero growth hinders human rights funding	31
DISPROPORTIONATE INFLUENCE OF ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS	32
Background on politicisation around ACABQ	33
Little known committee exert enormous influence over UN budget	34
ACABQ's disproportionate cuts to human rights funding	35
Reform of ACABQ urgently needed	39
HOW HUMAN RIGHTS FUNDING IS TARGETED IN FIFTH COMMITTEE NEGOTIATIONS	40
Quiet obstructionist and loud spoiler: China and Russia work together against human rights	41
Text proposals on Section 24 of Rev1 on PPB	42
Text proposals to Rev1 on HRC revised estimates	45
VOTES TO DEFUND HUMAN RIGHTS MANDATES AT THE FIFTH COMMITTEE	52
CHINA'S GROWING INFLUENCE IN THE FIFTH COMMITTEE	63
China's approach to human rights funding	64
Role within G77+China and funding for the development pillar	65
Role in the liquidity crisis	67
Modest increase of XB but overall miniscule contributions	68

OHCHR'S PROGRAMME PLAN MIRED IN DYSFUNCTIONAL COMMITTEE FOR PROGRAMME AND COORDINATION	70
China and Russia-led recent efforts to block human rights programme	71
Third Committee assumes role for approving human rights programme instead of CPC	77
States defending human rights needed on CPC	78
AN OVERLOOKED YET CRITICAL OVERSIGHT BODY: THE BOARD OF AUDITORS	79
UNITED STATES CUTS FUNDING FOR HUMAN RIGHTS UNDER TRUMP	82
LOOKING AHEAD: LIQUIDITY CRISIS AND UN80 REFORMS	86
UN80 Initiative proposes deep cuts that would reverse recent gains to human rights budget	88
CONCLUSION	92
RECOMMENDATIONS	94
ANNEXES	98
Annex I: Timeline of key dates in Fifth Committee and other relevant bodies	98
Annex II: PPBD's Glossary of terms and expressions	100
Annex III: ISHR Letter to UN Secretary-General Antonio Guterres regarding PPBD's Glossary of terms and expressions	105
Annex IV: China's extrabudgetary contributions to OHCHR in 2024	107
Annex V: Human Rights Council resolutions targeted with defunding in Fifth Committee	108
Annex VI: Breakdown of contributions paid by UN Member States by date of payment (2019-2025)	108
Annex VII: Comparison of votes by Member States on Human Rights Council resolutions across the Human Rights Council and the Fifth Committee	108

ACRONYMS AND ABBREVIATIONS

5C	Fifth Committee
3C	Third Committee
ACABQ	Advisory Committee on Administrative and Budgetary Questions
BoA	Board of Auditors
CANZ	Canada, Australia, New Zealand
CPC	Committee for Programme and Coordination
ECOSOC	Economic and Social Council
EU	European Union
G77	Group of 77
GA	General Assembly, also abbreviated as 'UNGA'
GRULACS	Group of Latin America and Caribbean States
GTA	General temporary assistance
HRC	Human Rights Council
HRDs	Human rights defenders
OHCHR	Office of the High Commissioner for Human Rights
OPT	Occupied Palestinian Territory
SOGI	Sexual orientation and gender identity
PBI	Programme Budget Implications
PPB	Proposed Programme Budget
PPBD	Programme Planning and Budget Division
UN	United Nations
SC	UN Security Council
US	United States
XB	Extrabudgetary, or voluntary, contributions

GLOSSARY

Advisory Committee on Administrative and Budgetary Questions (ACABQ):

The ACABQ advises the Fifth Committee on administrative and budgetary matters referred to it. It is made up of 21 members acting in their individual capacities of which three must be recognised financial experts.

Appropriation: The amount voted by the General Assembly (GA) for a financial period against which expenditures may be incurred (that is, a budget). For the regular budget, the GA adopts the *Programme budget A-C resolution* for a given year. Unspent appropriations are surrendered back to Member States (as 'credits').

Assessment or assessed contribution: The amount of money shared among Member States to finance the GA-approved budget. The amount each State is required to pay is determined by the scale of assessment, which is determined every three years based on a formula that represents a country's capacity to pay using factors like gross national income adjusted for debt and population. Letters of assessment for the regular budget are sent to Member States in January of each year and due 30 days upon receipt.

Board of Auditors (BoA): The BoA audits the accounts of the UN and its funds and programmes as an external auditor. It is made up of three members, who must be an Auditor-General (or equivalent) of a Member State.

Commitment authority: Authority given by the GA to the Secretary-General to incur expenditures without an approved appropriation resolution, charged against the contingency fund (see below). The authority is usually given for emergency situations, pending detailed review of budgetary proposals. Human Rights

Council (HRC) resolutions often require commitment authorities when they contain budgetary implications in the same year they were adopted.

Committee for Programme and Coordination (CPC):

The main subsidiary organ of the Economic and Social Council (ECOSOC) and the GA for planning, programming and coordination. It has 34 members, elected for three-year renewable terms on the basis of equitable geographical distribution.

Consolidation of resources: A pilot process through which the Secretary-General includes budget resources for perennial and renewable HRC mandates in the proposed programme budget (PPB) before some of the mandates have been adopted in the HRC that calendar year. The process is meant to provide clarity, predictability and consolidate to a greater extent the human rights section of the budget because two HRC sessions are held after the PPB is released. Also sometimes referred to as 'frontloading'.

Controller: The UN Controller is the Assistant Secretary-General for Programme Planning, Finance and Budget. The Controller oversees the preparation of UN budgets, monitors spending and liquidity, reports on the UN finances to Member States (the funders), and ensures the UN's financial rules and regulations are followed.

Contingency Fund: Level of resources (0.75% of the overall budget) that can be used to accommodate additional expenditures arising from programme budget implications (PBIs, see below) or revised estimates (see below) of activities not foreseen in the PPB, such as HRC resolutions, which require commitment authorities.

Group of 77 (G77) / G77 and China

(G77+China): A coalition of developing countries within the United Nations (UN). It was established in 1964 with 77 founding members and has since grown to include over 130 members. China does not consider itself a full member but provides consistent political support and financial contributions, hence the addition of 'and China' to the group's name. G77 and G77+China are therefore used interchangeably.

Proposed programme budget (PPB): The UN regular budget, which is made up of 36 sections, and runs from 1 January to 31 December. It is negotiated by the Fifth Committee (5C) of the GA, and since 2020, on an annual basis (previously biennial).

Programme Planning and Budget Division (PPBD): The PPBD is one of five divisions that sit within the Office of Programme Planning, Finance and Budget in the UN Secretariat. PPBD is led by a Director who reports to the UN Controller.

Programme Budget Implications (PBI):

The budget implications of a UN resolution that is issued by the PPBD within 48 hours of a limited distribution or 'L doc' version of the draft resolution being submitted. A UN resolution cannot be adopted until the body proposing it is informed of its budgetary implications in the form of a PBI. PBIs are later reviewed by the ACABQ, which provides recommendations to 5C, and then adopted by the 5C.

Revised estimates:

After the Secretary-General submits the PPB, he can submit requests for revisions on only six grounds including 'in respect of decisions taken by the GA'. These revisions are called 'revised estimates.' For many years HRC resolutions were submitted as revised estimates because two HRC sessions take place after the PPB has been submitted.

Working Capital Fund (WCF): The WCF was established in 1946 to manage the liquidity of the regular budget and provide advances to finance spending, pending the receipt of contributions, or to finance unforeseen and extraordinary expenses pending action by the GA. Since 2023 the amount has been set at USD 250 million. It is funded from advanced credits from Member States' assessed contributions (USD 150 million) and USD 100 million in unspent balances from the previous year's regular budget. Interest that accrues against the fund is returned to Member States.



United Nations Headquarters. © Nils Huenerfuerst/Unsplash

1. EXECUTIVE SUMMARY

The United Nations' (UN) human rights pillar is historically underfunded and has been the target of politicised negotiations at the General Assembly's (GA) Fifth Committee (5C) and its subsidiary bodies to block adequate funding for the execution of human rights mandates. The human rights pillar – through the Office of the High Commissioner for Human Rights (OHCHR) – remains the least resourced among the UN's three core pillars, receiving just under 7% of the UN regular budget and less than 1% of the total budget (including extrabudgetary contributions).

The 5C is responsible for negotiating the UN's regular budget, which is funded through assessed contributions from Member States. What some have dismissed or ignored as a technical committee has become a battleground for geopolitical fights at the UN as States seek to advance political objectives through budget negotiations.

Drawing on extensive interviews with 37 diplomats, UN officials, and experts, as well as an analysis of official UN documents and budget data from 2019 to 2024, ISHR reveals how coordinated obstruction by certain States led by China and Russia, combined with the United States (US) and China's failure to pay their assessments in full and on time (respectively), are undermining the UN's ability to fund and implement its human rights mandates.

The report documents how China and Russia and other States have actively sought to cut funding for OHCHR and defund Human Rights Council (HRC) mandates. These efforts include influencing independent advisory bodies like the Advisory Committee on Administrative and Budgetary Questions

(ACABQ) into recommending disproportionate cuts to the human rights pillar, as well as blocking language favourable to human rights funding and obstructing consensus in 5C negotiations and in the Committee for Programme and Coordination (CPC). This culminates in the triggering of votes on aspects of the human rights budget during the adoption of resolutions in the 5C's main session.

The ACABQ plays a crucial role because its recommendations are adopted by default unless the 5C explicitly decides otherwise. It is regularly criticised for a lack of independence and politicisation especially vis-a-vis its recommended cuts to the human rights budget.

The US under the second Trump administration has made major cuts to its UN funding. It has caused a financial crisis at the UN by leaving 22% of the UN regular budget unfunded and at the sole discretion of the White House's foreign policy interests and eliminated millions in extrabudgetary contributions to OHCHR. The US under both Trump administrations has grounded its criticism of UN human rights bodies for a perceived 'anti-Israel bias'. Most votes in 5C over the past twenty years to deny resources for HRC mandates have been triggered by Israel to block funding for UN inquiries on human rights in the Occupied Palestinian Territory (OPT). As the US steps back from the UN, it will create space for China and Russia to expand their influence within budgetary processes at a time of critical structural UN reform.

China's influence in the 5C has grown immensely in the past decade, as it invests heavily in building its delegation and representation on administrative or technical budgetary bodies, chiefly the ACABQ, the CPC and the Board of Auditors (BoA). While Russia acts as a loud spoiler in negotiations, China is a quiet obstructionist and deploys its influence behind closed doors, including in 'upstream' technical bodies to influence their recommendations. It then blocks consensus in 5C negotiations in order to stymie any efforts to reverse the ACABQ's disproportionate cuts to human rights. It may not publicly oppose some resolutions in other bodies to avoid the political cost of doing so but will later seek to defund them in the 5C. China wields influence and engages in transactional diplomacy within the Group of 77 (G77) to push anti-human rights positions while publicly framing its actions as efforts to ensure financial support for the development pillar or to find 'efficiencies'.

China is seeking to redefine how the UN tackles human rights issues by leading efforts with Russia to cut funding for country-specific investigations, civil and political rights mandates and access for civil society, areas they see as infringing on State sovereignty. At the same time, China pushes for funding for issues it supports, such as development and economic, social and cultural rights. While these issues are vital, China's efforts appear aimed at structurally weakening OHCHR's ability to fully implement its mandate and promote all human rights on equal footing. This complements China's efforts at the HRC in recent years.

As the two largest financial contributors, China and the US have fuelled an ongoing liquidity crisis for several years – the former for paying exceedingly late and the latter for not fully paying its dues – while they seek to bend the UN to their competing national objectives. The impact of the financial crisis on OHCHR's budget has been substantial, with 13% and 27% cuts to the budget in real terms in 2024 and first half of 2025, respectively. The High Commissioner for Human Rights has said the cuts have had an impact on the promotion and protection of human rights on the ground.

The actions of China, Russia and the US have potentially significant ramifications for the funding of the UN human rights system. The US is making indiscriminate, non-targeted cuts and could potentially reduce OHCHR's budget by nearly one-fifth if it stops paying its assessed and voluntary contributions. In the meantime, China and Russia are advancing targeted and strategic efforts to chip away at the budget and move the UN from a system based on universal human rights towards a State-centric system that elevates sovereignty above fundamental freedoms and scrutiny of human rights crises.

Limited human rights gains over the past years have already started to be reversed by the financial crisis caused by the non-payment and late payment by the US and China, respectively, of their assessed contributions in 2025. The ongoing UN80 Initiative, one of the UN's largest reform processes ever, has already proposed a disproportionate reduction of 15% to the human rights budget despite the human rights pillar being historically underfunded.

A group of Member States, chiefly Latin American and Western States, has been pushing back on China's anti-human rights efforts in negotiations. More States must back a principled stance on respecting the human rights functions of the UN and step up efforts to protect the human rights budget in the 5C and related bodies.

Steps to be taken to defend and protect adequate and sustainable human rights funding include, but are not limited to:

- Member States and the UN Secretariat should ensure that reforms associated with the UN80 Initiative strengthen the human rights pillar, including by protecting the already grossly underfunded human rights pillar from any across-the-board budget cuts disproportionately impacting human rights.
- G77+China States that take a principled stand on human rights should invest political capital and diplomatic capacity in 5C negotiations and membership in related subsidiary bodies to ensure the voices of Global South States are heard.
- Member States should seek to reform the ACABQ, including by introducing a code of conduct, a code of ethics, and rules establishing a 'cooling off' period of time during which 5C delegates cannot become members of subsidiary bodies, in order to prevent conflicts of interest.
- Member States should pay their assessed contributions in full, and on time, and be fully transparent with the UN Controller about exactly how much and when the Member State will pay.
- When late payments result in the non-implementation of budgeted activities and therefore unspent funds, Member States should establish a mechanism to allow the UN Secretariat to suspend the returning of those funds as credits against Member States' future assessments. Instead, the funds should be placed in a cashflow reserve. Furthermore, credits should not be returned to Member States in arrears.
- Member States should increase extrabudgetary contributions (XB) to OHCHR and other UN entities, and when doing so, make them unearmarked, meaning they would not be reserved for a particular project, service provider or geographical area.
- Member States should hold a position that is principled, consistent, coherent and firmly grounded in human rights, across Security Council, GA committees and the HRC, and ensure that 5C delegates are adequately defending resolutions that the same Member State supported in other fora.

2. METHODOLOGY

Between July 2024 to 2025, ISHR interviewed 37 diplomats, UN officials, and experts. The interviewees encompassed: 15 5C delegates, four former 5C delegates, one Third Committee (3C) delegate, one CPC delegate, three UN officials, and two former UN officials (a former budget official from OHCHR and a former member of the ACABQ). ISHR spoke to 5C delegates from all five UN regional groups.

All interviews with diplomats and UN officials were conducted in person in New York, with the exception of five that were held online.

ISHR spoke to 11 academics, researchers, legislative aides, and civil society experts specialising in the UN system, human rights, multilateral financial diplomacy, and China and the US engagement with the UN.

ISHR granted all interviewees anonymity so that they may speak more freely. In September 2024, ISHR requested a meeting with 5C delegates from China and Russia; Russia declined to meet, and China did not reply.

ISHR conducted desk research and reviewed relevant academic literature and official UN documents covering the period 2020-2024 unless noted otherwise. This includes but is not limited to:

- Section 24 (human rights) of the proposed programme budgets for 2021-2026 (adopted or negotiated in 2019-2025).
- Secretary-General reports on *Revised estimates resulting from the resolutions and decisions of the Human Rights Council*.
- ACABQ reports on proposed programme budgets.
- ACABQ reports on *Revised estimates resulting from resolutions and decisions from Human Rights Council*.
- Section 24 of Rev1 drafts of *Questions relating to the proposed programme budget* resolutions for 2020-2025 (negotiated in 2019-2024).
- Rev1 drafts of *Revised estimates resulting from resolutions and decisions from Human Rights Council* within *Special subjects relating to the proposed programme budget* resolutions (negotiated in 2019-2024).
- Summary records for the 5C and General Assembly plenary (2004-2024).
- Reports of the Fifth Committee on the proposed programme budget.
- General Assembly resolutions on *Questions relating to proposed programme budget*.
- General Assembly resolutions on *Special subjects related to proposed programme budget*.
- General Assembly resolutions on *Programme budget A-C*.
- General Assembly resolutions on *Programme planning*.
- Drafts of CPC reports (known as 'C Docs') (negotiated in 2019-2024).
- CPC reports (adopted in 2004-2024).
- OHCHR annual reports (2020-2024).

The PPB (UN's regular budget) is divided in 36 Sections, divided across 14 Parts. Section 24 is the main section of the PPB (UN's regular budget) that covers human rights and is primarily made up of the budget for OHCHR.¹ While human rights resources are found in a few other budget sections (including peacekeeping missions) and have been targeted politically for cuts,² most of the UN's human rights functions are carried out with the assistance of OHCHR. 5C delegates treat Section 24 as the human rights budget, and for the purposes of this report, ISHR defines 'human rights funding' as the resources in Section 24.

¹ Section 24 also includes the Committee on Missing Persons in Cyprus and starting with the 2024 programme budget, the Independent Institution on Missing Persons in the Syrian Arab Republic. The latter is a separate mechanism from the IIIM Syria included in Section 8 on legal affairs.

² See, for example: Louis Charbonneau, '[China Pushes to Cut UN Human Rights Posts](#)', Human Rights Watch, 7 June 2017 (all articles accessed on 29 August 2025); Julian Borger, '[China and Russia accused of waging 'war on human rights' at UN](#)', Guardian, 27 March 2018; Louis Charbonneau, '[UN Members Thwart China's Bid to Gut Funds for Myanmar Probe](#)', HRW, 24 December 2018.



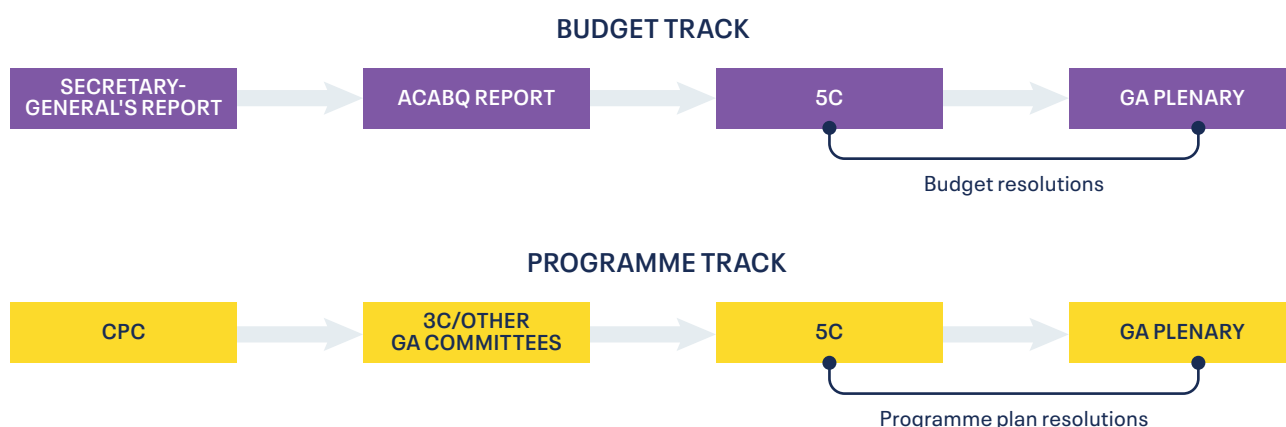
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3. INTRODUCTION TO THE UN'S BUDGET PROCESS AND THE FIFTH COMMITTEE

Every year in April-May, the UN Secretary-General releases the proposed programme budget (PPB) for the organisation,³ known as the UN's regular budget (RB).⁴ It is negotiated by the 5C of the GA and adopted by a plenary of the GA before the end of the calendar year. The regular budget is funded by assessed contributions levied against every Member State.⁵ Member States who accumulate arrears equal to or more than their assessed contributions for the preceding two full years risk the suspension of their voting rights at the GA under Article 19 of the UN Charter.⁶

- ³ The UN's regular budget covers the budget of the six UN principal organs, including the UN Secretariat, including all its offices (such as OHCHR), departments, regional commissions, programmes and funds. The UN negotiates a separate budget for peacekeeping operations. Other UN entities, such as specialised agencies like UNESCO or the International Labour Organisation, have separate budgets.
- ⁴ Since 2020, the UN has operated under an annual budget and annual programme plan instead of a biennial system that had been in place since 2004 for the programme plan and 1974 for the budget. UN Dag Hammarskjöld Library, '[UN Budget Documentation, 2020-](#)', (accessed 12 November 2024).
- ⁵ The scales of assessment are determined every three years based on a formula that represents a country's capacity to pay using factors like gross national income, adjusted for debt and population. There is a minimum assessment rate of 0.001% of the budget for the least developed nations and maximum ceiling of 22% for the largest contributor(s). The US is the only country currently affected by this ceiling, meaning that based on the formula, its assessment would likely be higher than 22%. The ceiling was established to prevent over-reliance on a single Member State for funding and has been subject to negotiations over time.
- ⁶ At the time of writing, four countries fall under the provisions of Article 19: Afghanistan, Bolivia, São Tomé and Príncipe, and Venezuela (who owes nearly 20 years in assessed contributions). Under Article 19, the GA may, nevertheless, permit a State to vote 'if it is satisfied that the failure to pay is due to conditions beyond the control of the Member State': São Tomé and Príncipe currently falls under this category.

The budget of each UN entity related to the UN Secretariat is prepared by the Programme Planning and Budget Division (PPBD) of the UN Secretariat in collaboration with the relevant entity. The full PPB includes 36 'Sections' divided across 14 'Parts', which assigns resources to activities, and 28 programme plans that translate resolutions from different UN bodies into planning activities. Budgetary requirements that arise after April-May are submitted to the 5C as 'revised estimates' later in the year. Any resolution that creates an additional funding requirement beyond the approved UN budget must have a Programme Budget Implication (PBI) document drafted by PPBD, which must eventually be approved by the 5C to be funded.



When considering the PPB prepared by the Secretary-General, the 5C relies on several advisory mechanisms, most notably the recommendations made by the ACABQ on the PPB, and by the CPC on programme plans.

The UN Charter stipulates that the GA adopts budget decisions with a two-thirds majority. However, since 1986, the 5C has strived to make decisions based on consensus.⁷ The practice was introduced following the passage of a US domestic law which would have reduced US contributions to the regular budget unless major financial contributor States had a greater say on the budget.⁸ While the 5C should make decisions by consensus, the last time it adopted a regular budget without voting during the main session was in 2006.

The role of the 5C is to ensure the UN has the necessary resources to implement its mandate, not to re-open decisions taken by other intergovernmental bodies. But the breakdown in consensus in 5C has worsened, especially since 2020, because some States try to advance their political objectives through the budget. Member States now regularly rely on voting to pass the regular budget, particularly to approve resources for the human rights budget.

'The Fifth Committee is not at all technical, it is very much a political body.'

Former Fifth Committee delegate

⁷ Para. 7, General Assembly *Resolution 41/213*, 19 December 1986, pg. 58.

⁸ The US adopted a domestic law called the Kassebaum-Solomon Amendment of 1986 which required the US to reduce payments to the UN regular budget from 25 to 20% unless the UN gave major contributors greater say in budgetary matters. Congressional Research Services, '[United Nations Reform: Background and Issues for Congress](#)', May 15, 2015, p. 17.

The 5C sits for its 'main session' from October to December, during which it considers matters related to the PPB. During its first 'resumed session' in March, it considers matters not addressed during the main session, such as those related to human resources or management. The second 'resumed session' takes place in June when the peacekeeping budget (which is separately assessed and negotiated from the regular budget) is considered.

As a result of the desire to reach consensus, the working methods of the 5C involve a number of critical informal meetings on each agenda item, for which there are no public records.⁹ 5C sessions consist of formal meetings, informal consultations (also inclusive of the 'Q&A' with relevant members of the UN Secretariat), and 'informal-informal consultations', where the bulk of the negotiations take place behind closed doors.¹⁰ Regional and political groups such as the G77+China and the European Union (EU) also hold internal coordination meetings. A fourth level of informal negotiations are political meetings at an ambassadorial level. All these negotiations are based on a 'carrot-and-stick' approach that hinges on bilateral relations, and where 'powerful nations apply subtle pressures and friendly pushes' according to a former 5C delegate.¹¹

The 5C is rife with 'transactional diplomacy', when States take a position in budget negotiations in exchange for other benefits, including economic or political trade-offs or other agreements. As one Global South delegate told ISHR, '[transactional diplomacy] is a distinct possibility, Africa will never go against China on human rights for that reason'.¹²

The UN transitioned from a biennial to an annual budget cycle starting with the 2020 budget. The shift was made to improve responsiveness to evolving mandates and priorities, strengthen budget discipline and accountability and enhance transparency by allowing Member States to review and adjust the budget more frequently. However, some Member States and UN bodies have expressed concerns that the annual process increases administrative burden and politicises budget negotiations, especially affecting sensitive areas like human rights.

The regular budget negotiated by 5C is one component of the UN's overall total budget that combines assessed contributions for the regular and peacekeeping budgets and extrabudgetary contributions (XB), which are voluntarily made as either earmarked for specific projects or unearmarked to be used at the UN's discretion. In 2023, (the latest available data), assessed contributions (regular and peacekeeping budgets) made up only USD 13.5 billion of the UN's overall USD 46 billion budget, or 29%. In contrast, XB constituted 68% of the total budget, or USD 31.5 billion. The remaining revenue comes from non-government donors. OHCHR receives over half of its budget from XB and other UN Secretariat offices and programmes are almost entirely funded by XB, such as UN Women or the UN Environment Programme (UNEP). Most funding for humanitarian assistance comes from XB rather than the regular budget.

⁹ Unlike for other GA Committees, the 5C informals receive full interpretation services in all six UN languages but are off the record and there are no summary records. Vikram Sura, '[The process of informals at the Fifth Committee](#)', UN Chronicle, March 2022, p. 60; *Fifth Committee Manual*, 'Working Methods', 2022 edition, p.20.

¹⁰ *Fifth Committee Manual*, 'Regular Budget Negotiations', 2022 edition, p.66

¹¹ Vikram Sura, '[The process of informals at the Fifth Committee](#)', UN Chronicle, March 2022, p. 61.

¹² ISHR interview Fifth Committee delegate, New York, July 2024.

Influential Member States and regional groups in the Fifth Committee

All 193 UN Member States are a part of the 5C, though certain States and regional groups play a larger role in negotiations, as discussed below. States may still act in a national capacity and not join a group's unified position and if there is a vote, may vote against the position of their group.

Like-Minded States

The Like-Minded States at 5C is an informal group mainly (but not exclusively) comprised of the largest financial contributors to the UN with the exception of China. It includes the EU; Canada, Australia and New Zealand (together known as CANZ); Japan; the Republic of Korea; the United Kingdom (UK); the United States (US); and other Western European and Other Group (WEOG) States such as Norway and Switzerland. Mexico's negotiation position on Section 24 of PPB aligns with the Like-Minded States.

The Like-Minded States are not an official UN group but many of its members' negotiating positions are similar. It is well-known amongst 5C delegates that the Like-Minded States support funding for human rights.

The grouping of Like-Minded States at the 5C should not be confused with the 'Like-Minded Group' active in other committees and at the HRC, which is comprised of dozens of States that do not take a principled stance on human rights such as China, Russia and Egypt.

United States (US)

The US is the largest assessed contributor to the UN, accounting for 22% of the UN's regular budget (the upper limit of the assessment scale) and in 2023 (the latest available data) approximately 30% of all XB to the UN. In 2024, its XB to OHCHR was 13.5% of OHCHR's overall XB. It has long had an active presence on the 5C.

The actions of the second Trump Administration in 2025 have so far been deeply damaging to the UN's budget, as US cuts to its foreign aid budget and pause in paying its assessed contributions have had a major impact on the Secretariat and UN entities through budget cuts and staff layoffs. The US and China are primarily responsible for the ongoing liquidity crisis that has led to steep cuts to OHCHR's budget in real terms in 2024-2025. The second Trump administration in 2025 proposed the elimination of funding to the regular and peacekeeping budgets in the US domestic budget which, if enacted, would lead to a deeper financial crisis at the organisation.

In the past twenty years, Republican administrations have been more hostile to the UN, even withdrawing from the HRC, while Democratic administrations have supported engaging with the UN. However, the US has historically built-up arrears under both Republican and Democratic administrations. This is due to differences in the US and UN fiscal calendars. The UN's fiscal year starts on 1 January and the US fiscal year on 1 October of the previous calendar year. Since the 1980s, the US has deferred its payments to the regular budget to the subsequent fiscal year (e.g. US Fiscal Year 2026 that begins 1 October 2025 would be used to pay the UN's 2025 regular budget which is due in February 2025). The US also does not pay in full due to a practice of withholding funds for political reasons, especially around the status of Palestine, due to domestic legislation enacted with support from both political parties.

European Union (EU)

The EU's 27 Member States are together the largest overall contributor to the UN, providing approximately 24% of the regular budget through assessed contributions and 43% of the voluntary donations. According to the latest available data, the EU and its Member States' contribution to the overall UN budget (across assessed and voluntary) is USD 16 billion in 2023 and more than the overall contributions of the US at USD 12 billion. While the EU itself as an inter-governmental organisation does not pay assessed contributions, it makes voluntary donations which in 2023 amounted to USD 3.5 billion to the total UN budget. The EU Commission was the second largest XB contributor to OHCHR in 2024 after the US, amounting to nearly 9% of the total XB received.

Since 2011, the EU Delegation in New York coordinates a common position among its Member States in the 5C and speaks and negotiates on their behalf, thereby 'burden sharing' the work among delegates from all 27 EU States, though States retain the right to act nationally. The EU itself has 'enhanced observer' status at the UN. The EU plays a leading role in negotiations in the 5C on human rights and when needed, the State holding the EU presidency will call votes or introduces positive amendments to defend human rights funding.

Group of 77 and China

The Group of 77 (G77) and China is a global group of Member States established in 1964 united around a development identity and currently composed of 134 members.¹³ It roughly includes all non-Western or non-Western-aligned countries, with the notable exceptions of Russia, Mexico, Turkey, and a range of States from Central Asia, the Caucasus, and the Pacific.

The G77 considers China to be a member. While China supports the group politically, it does not consider itself to be a member though does require that coordination activities be carried out in the name Group of 77 and China (G77+China).¹⁴ The G77+China coordinates internally and negotiates together in 5C on the PPB. It does not negotiate together on the HRC revised estimates, the peacekeeping budget nor in the CPC on programme plans. When votes are called in the 5C, including on human rights issues, the group does not vote as a block. Most Latin American countries consistently vote to protect funding for human rights. Another group of G77 countries who are the subject of HRC investigations for their human rights abuses consistently vote to defund HRC human rights mandates and inquiries (Belarus, Bolivia, Cuba, Ethiopia, Eritrea, Iran, Mali, Nicaragua, North Korea, Sri Lanka, Sudan, Syria, Zimbabwe), together with China. Nearly all of this group are part of the 'UN Group of Friends in Defense of the Charter of the United Nations'. Other G77 countries from Africa and Asia-Pacific will abstain during votes on defunding HRC mandates, despite some of them endorsing these investigations at the HRC in Geneva (more in [Chapter 6](#)).

The G77 Chair rotates every year, and the Chair makes statements on behalf of G77+China in formal 5C meetings when the Group has a common position.

¹³ The Group of 77 at the United Nations, '[The Member States of the Group of 77](#)', (accessed on 17 January 2025).

¹⁴ Ministry of Foreign Affairs of PR China, '[Group of 77](#)' [七十七国集团], July 2024.

China

China is the second largest assessed contributor to the UN's regular budget. As of 2025, China's assessed contribution is 20%, having grown from 15.3% (2022-2024), 12% (2019-2021), 8% (2016-2018), 5.2% (2013-2015), and between 1% and 3.2% before that.¹⁵ China pays 0.47% in voluntary contributions to the UN (USD 150 million in 2023), thus relying nearly exclusively on assessed contributions to wield influence. In 2024, China's XB to OHCHR amounted to 1.5% of the XB contributions the Office received.

Since 2022, China and the US have been responsible for the ongoing liquidity crisis that has led to steep real time cuts to OHCHR's budget in 2024 and 2025. China has paid its annual assessed contributions extremely late without explanation. As of 30 September, China paid 72% of its assessed contributions for 2025.

Nearly every delegate that spoke to ISHR said China was the State most hostile to human rights funding in the 5C, followed by Russia. China uses its role in the G77+China to advance anti-human rights positions through the group in regular budget negotiations that block consensus in 5C. Long internal negotiations are needed in the G77+China to come to an agreement between China and a small group of Latin American countries that seek to safeguard human rights funding.

Small group of States in the Group of Latin American and Caribbean States (GRULAC) that support human rights funding

While the Group of Latin American and Caribbean States (GRULAC) is a diverse regional group of 33 members that does not have a unified political position, some GRULAC States work together during 5C negotiations to support human rights funding. This non-formal group of States has traditionally included Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Paraguay, Panama, Peru and Uruguay. These States have at some point in the period 2019-2024 proposed language in defence of human rights funding in 5C negotiations, particularly around the HRC revised estimates (during which the G77+China does not negotiate as a group).

Within the G77+China, a small group of GRULACs act during internal group negotiations to try to protect funding for Section 24 of the PPB from cuts proposed by China. There is some frustration from GRULAC States that are engaged in difficult negotiations with China in the G77+China that their interests are not always served by the Like-Minded States.

All GRULAC States are in the G77+China with the exception of Mexico. Mexico is a defender of human rights funding and often seeks to reverse cuts recommended by the ACABQ in 5C negotiations, either acting with Like-Minded States in the PPB or with other States from the small group of GRULACs that support human rights funding in the HRC revised estimates negotiations.

¹⁵ *Assessment of Member States' advances to the Working Capital Fund for 2025 and contributions to the United Nations regular budget for 2025*, UN Secretariat, ST/ADM/SER.B/1083 (2 January 2025), p. 9.

Group of African States

The African Group has 54 members who are also members of the G77+China and normally aligned with the G77+China position in regular budget negotiations. The African Group negotiates as a distinct bloc during peacekeeping operations budget.

Some G77 States told ISHR that the African Group does not take part in 5C negotiations on human rights, even on issues where some States in the group are more progressive, such as women's rights. South Africa is the only African Group State to have attempted to increase human rights funding during 5C negotiations between 2019-2024, and on only one occasion in 2021 to try to reverse proposed ACABQ cuts to a flagship HRC initiative of African States on systemic racism and police violence.

In 2016, the African Group called a vote in 5C to try to block resources for the newly established independent expert on sexual orientation and gender identity (SOGI) after the resolution had been adopted by the HRC in Geneva. This vote was the closest of those reviewed by ISHR. Some delegates said the African Group is now more active on development and humanitarian funding.

Association of Southeast Asian Nations (ASEAN)

All 10 ASEAN members are also members of the G77+China and normally aligned with the G77 position. During formal meetings of the 5C, ASEAN usually delivers a joint statement on their behalf. It's a diverse group with differing governing systems but it hasn't blocked any resolutions, according to an ASEAN delegate. Some ASEAN delegates shared with a WEOG colleague that they won't stick their necks out in negotiations in G77+China on human rights issues unless they have specific instructions from capital and it is in line with national interests, out of fear of China threatening to retaliate in bilateral relations. Between 2019-2024, no ASEAN State proposed language during the Rev1 negotiations on human rights funding.

Russian Federation (Russia)

Russia plays a major role in negotiations in the 5C and largely acts on its own, though there are signs of coordination with China on anti-human rights positions. A G77 State said at times the G77+China coordinates with Russia and tries to accommodate Russia's priorities if they align with the Group's. Russia is often one of the final holdouts in budget negotiations. One delegate told ISHR that Russia's delegation will take a quiet role during negotiations between G77+China and the Like-Minded States, and only at the end come with their asks to play a 'spoiler' in negotiations.

Despite recently losing elections in other parts of the UN system, Russia has been winning elections for subsidiary budget and administrative bodies. For example, while it lost a bid for a seat on the HRC and multiple elections at the Economic and Social Council (ECOSOC) in 2023,¹⁶ it defeated Lithuania for a seat on the CPC in 2024,¹⁷ and defeated Ukraine in May 2022 for a seat on the ACABQ.¹⁸

¹⁶ Associated Press, '[Russia loses election to three UN bodies over Ukraine](#)', 7 April 2023, Guardian, '[Russia fails to win back seat on human rights council after UN vote](#)', 10 October 2023.

¹⁷ UN Press, '[General Assembly Elects Members to Subsidiary Bodies, Committee, Postpones Elections for International Trade Law Commission](#)', 13 November 2024.

¹⁸ *Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Advisory Committee on Administrative and Budgetary Questions*, Fifth Committee, A/76/516/Add.1 (12 May 2022), para 3. A former UN Secretariat official told ISHR that an incumbent member will always be elected to the ACABQ, even if it's Russia running against Ukraine.

Elections and appointments in the Fifth Committee

The 5C holds elections to appoint or confirm members to several subsidiary bodies or committees, such as the ACABQ, the Board of Auditors (BoA) and the Committee on Contributions that prepares the scales of assessment used to determine Member States' assessed contributions. Like many elections in the UN, the spirit of the elections in 5C are violated through slates by regional group that are often uncompetitive, secret ballots, and vote trading by States.



The General Assembly met to consider several reports of its Fifth Committee (Administrative and Budgetary), including on human resources management and items in the programme budget for the biennium 2014-2015. A close-up of the conference table as an official of the general Assembly and Economic and Social Council (ECOSOC) Affairs Division follows the meeting.

© UN Photo/JC McIlwaine



A wide view as Secretary-General António Guterres addresses the plenary meeting of the Fifth Committee.
© UN Photo/Rick Bajornas

4. HUMAN RIGHTS FUNDING AND THE FIFTH COMMITTEE

Human rights receives less than 1% of the UN's total budget. OHCHR is deeply underfunded, a sentiment shared by many 5C delegates, UN officials, the Secretary-General, and OHCHR itself.¹⁹ The two most recent High Commissioners for Human Rights, Volker Türk and Michelle Bachelet, have said the funding for OHCHR is inadequate.²⁰

As a result of historical underfunding of the human rights budget, a number of Member State-mandated activities need to be funded by XB contributions. As human rights crises worsens globally and States create new mandates, OHCHR is put under further pressure to expand its activities without the commensurate funding.

'The human rights [section] is traditionally underfunded because of geopolitics and the perception that human rights create a major division amongst Member States.'

Fifth Committee delegate

¹⁹ Proposed programme budget for 2026 – Section 24 (Human rights), Secretary-General, A/80/6 (Sect. 24) (24 April 2025), pp. 99

²⁰ OHCHR, 'We need more human rights:' Türk appeals for more much-needed resources to protect human rights', 12 June 2025; OHCHR, 'Bachelet outlines funding needs required to support her 'agenda of rights'', 19 January 2022.

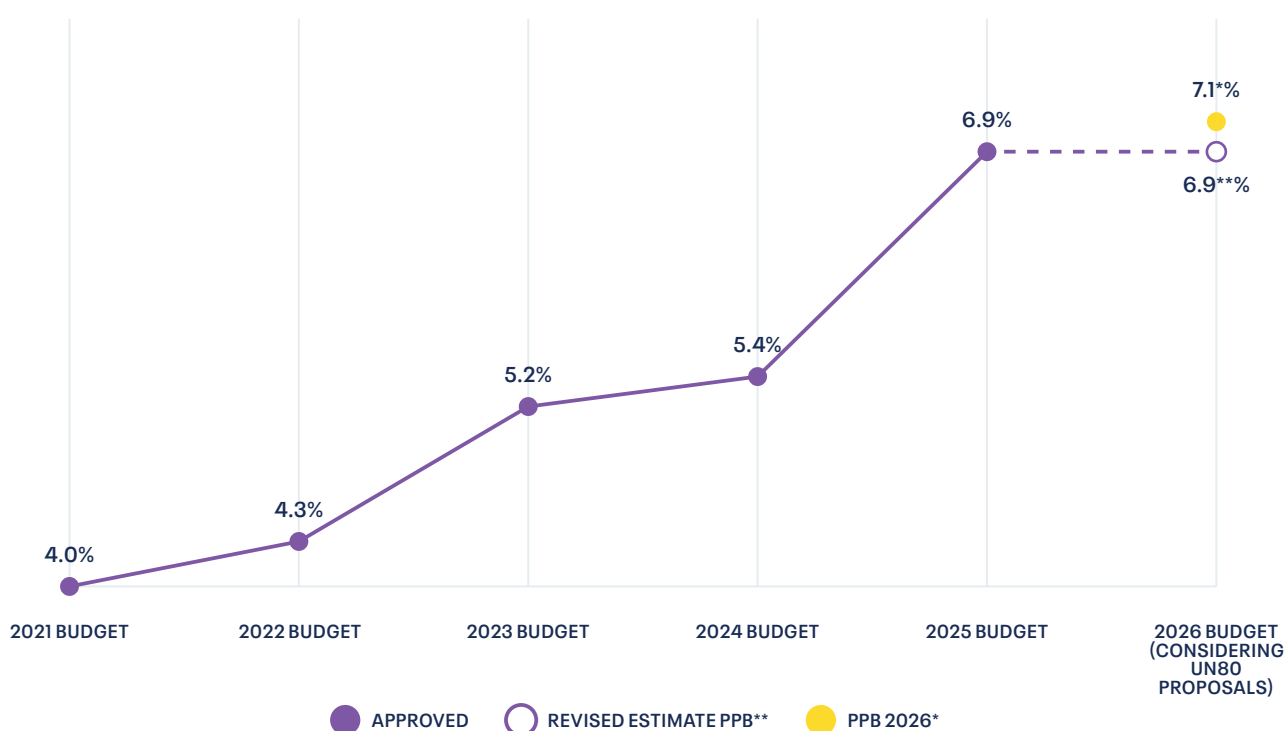
OHCHR historically underfunded and reliant on voluntary donations

During its last audit of OHCHR in 2017, the UN Office of Internal Oversight Services (OIOS) stated that **the human rights pillar was 'by far the least resourced' of the three pillars** and that 'OHCHR has seen an increase in the number of mandated activities without a corresponding increase in funding'.²¹

This historical underfunding has continued. **As of 2025, Section 24's approved budget is just 6.94% of the UN's regular budget.** While OHCHR's regular budget has nominally grown for the past five years, albeit by less than 1% per annum, it remains insufficient to fully cover the resources needed to carry out the activities required of OHCHR, which supports the whole organisation in fulfilling human rights mandates.

As a result of long-term inadequate funding, in its most recent budget OHCHR said that it has been unable to deliver technical assistance to States during the Universal Periodic Review (UPR) process, provide capacity building to support States engagement with or reporting on treaty implementation to the Treaty Bodies, support requests for in-country human rights programmes, or deliver adequate support to the day-to-day operations of the HRC.²²

CHART 1: SHARE OF UN REGULAR BUDGET ALLOCATED TO SECTION 24 (HUMAN RIGHTS)



Source: UNGA Programme Budget A-C Resolution

*The SG's original request in April 2025 for Section 24 of PPB for 2026 pre-UN80.

**The SG's revised request in September 2025 for Section 24 of PPB for 2026 with UN80 proposals. At the time of publication, the budget for 2026 has not been adopted.

²¹ Evaluation of the Office of the United Nations High Commissioner for Human Rights, UN Office of Internal Oversight Services, E/AC.51/2017/9 (17 March 2017), para. 41.

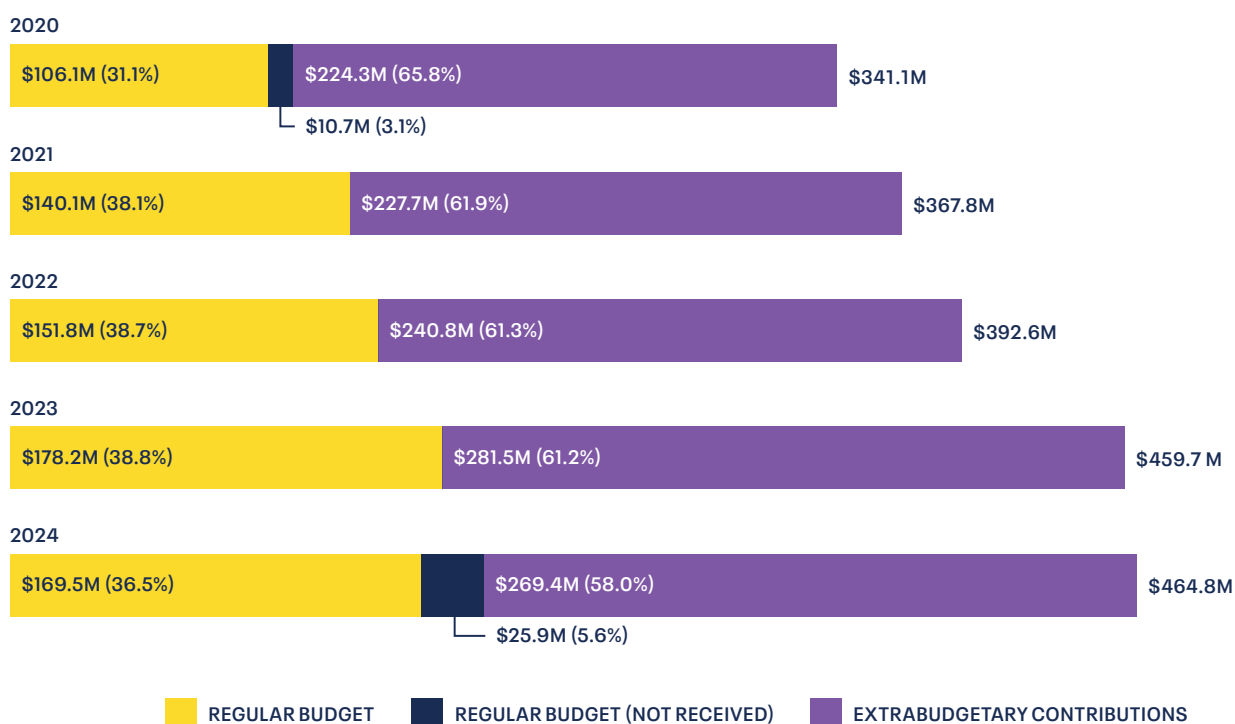
²² Proposed programme budget for 2026 – Section 24 (Human rights), A/80/6 (Sect. 24) (24 April 2025), pp. 98.

The UN regular budget is meant to fund all activities mandated by the GA and its subsidiary bodies, including the HRC. Yet, due to the inadequate funding from the regular budget, OHCHR is forced to rely on XB funds for Member State-mandated activities.²³ **In 2024, only 38.6% of OHCHR's budget was covered by the UN's regular budget, with the rest – 61.4% – made up of XB contributions.**²⁴

As OHCHR turns to XB funds to make up the shortfall, it becomes vulnerable to donors (States and private foundations) that overwhelmingly earmark their XB contributions to specific sections, offices or activities of OHCHR. This enables donors to exert influence on OHCHR and poses further restrictions on certain areas of work.

According to OHCHR, earmarked funds made up 65% of all XB contributions in 2024 (i.e. 40% of OHCHR's total budget), a small reduction from the previous year's level of 70%.²⁵ Regrettably, a growing number of Western States and other donors of XB contributions have increased the share of earmarked funding of their donations over several years. OHCHR has also been unable to meet its XB fundraising targets during annual appeals meaning some work remains unfunded.

CHART 2: BREAKDOWN OF OHCHR'S ANNUAL BUDGET BY REGULAR BUDGET ALLOTMENT AND EXTRABUDGETARY CONTRIBUTIONS



Source: OHCHR annual reports 2020-2024

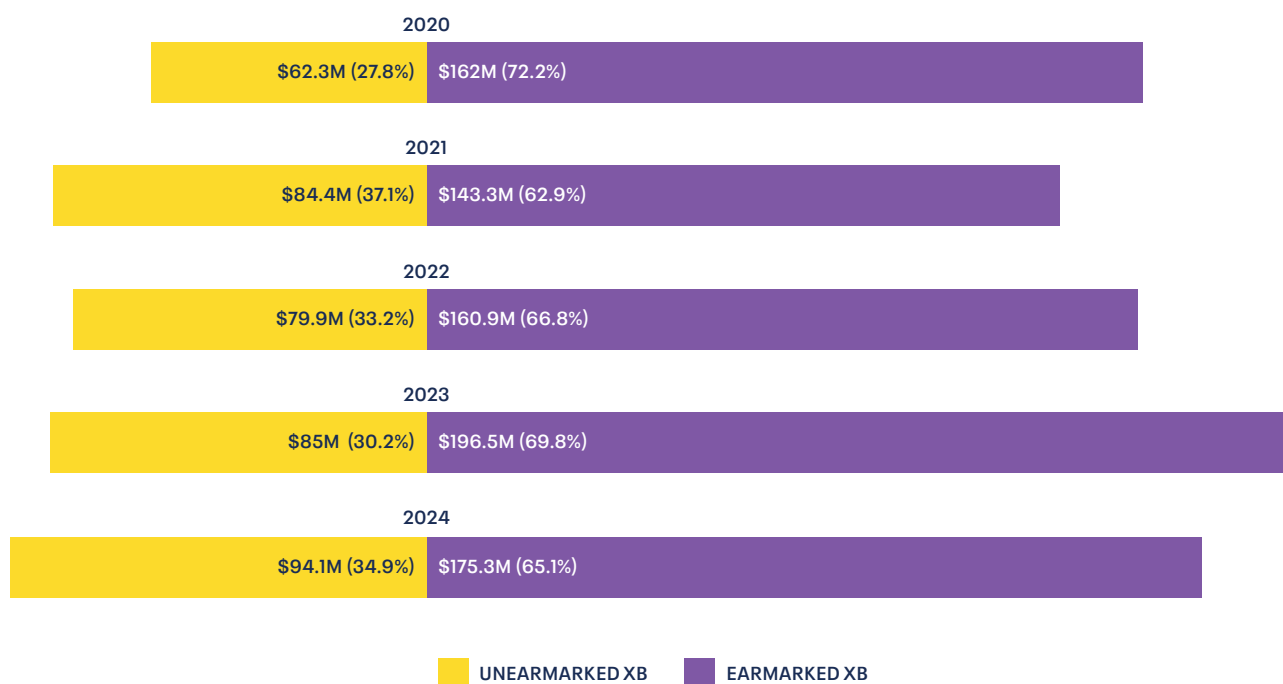
OHCHR did not receive its full approved regular budget allocation in 2020 and 2024.

All amounts are in US dollars.

²³ Proposed programme budget for 2026 – Section 24 (Human rights), Secretary-General, A/80/6 (Sect. 24) (24 April 2025), pp. 98.

²⁴ OHCHR, [OHCHR's Funding and budget](#), (accessed 7 August 2025).

²⁵ OHCHR, [UN Human Rights Report 2024](#), 30 May 2025, pg. 80; OHCHR, [UN Human Rights Report 2023](#), 30 May 2024, pg. 80.

CHART 3: BREAKDOWN OF OHCHR'S EXTRABUDGETARY CONTRIBUTIONS (XB) BY EARMARKED AND UNEARMARKED

Source: OHCHR annual reports 2020-2024

All amounts are in US dollars.

The reliance on XB funds rather than the regular budget to fund the majority of OHCHR's work undermines the principle that the human rights pillar is a critical foundation of the UN that should be supported by all Member States through assessed contributions.

As a result of this situation, OHCHR's funding needs are not met and unstable. This has created challenges such as uncertainty over whether funds will be available to maintain core capacities, extend or renew contracts, and retain staff, and provide vital support for the implementation of HRC mandates, including country-specific investigative and accountability mechanisms.

As Chart 4 (below) shows, the development pillar receives nearly 19% of the UN regular budget, or over twice the amount the human rights pillar receives at approximately 7%. The development pillar received USD 677 million in the programme budget for 2025, compared to USD 246 million for human rights.²⁶

While the human rights budget has modestly grown in recent years and the development budget has largely remained the same, structural underfunding and continual expansion of mandates put excessive pressure on the historically underfunded human rights budget.

²⁶ The Development pillar includes 16 sections of the PPB encompassed in Part IV. International cooperation for development (Sections 9-17), Part V. Regional cooperation for development (Sections 18-23), and Part XIII. Development Account (Section 35).

CHART 4: ALLOCATION TO HUMAN RIGHTS PILLAR (SECTION 24) AND DEVELOPMENT PILLAR (PARTS IV, V, XIII) IN UN REGULAR BUDGET

2021 BUDGET (ADOPTED IN 2020)



2022 BUDGET (ADOPTED IN 2021)



2023 BUDGET (ADOPTED IN 2022)



2024 BUDGET (ADOPTED IN 2023)



2025 BUDGET (ADOPTED IN 2024)



■ HUMAN RIGHTS (SECTION 24*) ■ DEVELOPMENT (PARTS IV, V, XIII) ■ OTHER

Source: UNGA Programme Budget Resolution A-C

*Section 24 includes the budget for OHCHR and the Committee on Missing Persons in Cyprus (which is approx. \$500-\$700,000 per year).

**2024 also includes \$11.3m for Independent Institution on Missing Persons in the Syrian Arab Republic.

Impact of financial crisis on OHCHR's budget in 2024-2025

Due to the financial crisis caused by non and late payments of assessed contributions by China and the US (see more in [Chapter 12](#)), as of 2024-2025, OHCHR has needed to enact deep cuts to activities, lay off staff, and adopt a hiring freeze. In 2025, the High Commissioner for Human Rights Volker Türk expressed his concern at the overall impact the cuts would have 'on the promotion and protection of human rights on the ground.'²⁷

In 2024, OHCHR only received 87% of its approved regular budget.²⁸ The lack of funds led the HRC to adopt resolution 55/115 on postponing 17 mandated activities. This included cancelling a written update on the human rights situation in Myanmar and cancelling or postponing to later sessions or to the following year other activities such as updates, seminars, workshops, high-level panels, reports and guidelines.²⁹ The Office was also limited to hiring temporary staff only.³⁰

This was not the first time OHCHR did not receive its full approved budget, with the Office noting in 2020 it received only 90% of its approved regular budget due to cashflow problems. In 2020, OHCHR appeared to have filled the gap by using XB donations to fund nearly a quarter of mandated activities.³¹

²⁷ OHCHR, 'Letter to President of Human Rights Council from High Commissioner Volker Türk', 16 June 2025.

²⁸ OHCHR, Annual Report 2024, 30 May 2025, pg. 78.

²⁹ Postponement of the implementation of certain activities mandated by the Human Rights Council, A/HRC/DEC/55/115 (15 April 2024).

³⁰ OHCHR, Annual Report 2024, 30 May 2025, pg. 79.

³¹ OHCHR, Annual Report 2020, 1 May 2021, pg. 104, 148.

The disbursement of funds to OHCHR worsened in 2025, and as of June, the Office had received only 73% of its approved regular budget for the year.³² According to the Office, it has been allocated 85% of its required resources for core staff salaries, 73% for temporary personnel supporting mandated activities, and 45% for operation costs and activities.³³

A letter from High Commissioner Türk highlighted the impact of cuts the Office has been forced to adopt. This included 13 HRC-mandated activities that cannot be completed in 2025 or 2026, including several reports, workshops, or panel discussions around the rights of women and girls, or a global consultation on peaceful protests.³⁴ A commission of inquiry on serious human rights violations in the Democratic Republic of Congo (DRC), the most recent country investigation established by the HRC (at the time of drafting), cannot operate due to the lack of liquidity.

The UN's core human rights mechanisms have also been impacted. The HRC was forced to eliminate 2.5 days of meetings for its June 2025 session, the Treaty Bodies system had preliminary sessions cancelled and one of three annual sessions cut, Special Procedures had to reduce country visits to one annually (instead of two), and Special Procedures working groups (such as on arbitrary detention, or enforced disappearances) have had to reduce sessions (with reduced meeting time) and country visits.³⁵ The Human Rights Committee, which oversees reviews of Member States' implementation of the International Covenant on Civil and Political Rights, raised alarm on the impact of these cuts on directly affected persons. The Chair noted that the cancelling of the Committee's third session was the first time such a measure had been undertaken in its 50-year history.³⁶

The screenshot shows the OHCHR.org website. The header includes the OHCHR logo and the text 'UNITED NATIONS HUMAN RIGHTS TREATY BODIES' and 'UN Treaty Body Database'. Below the header, there is a section titled 'CAT - Convention against Torture and Other Cruel Inhuman or Degrading Treatment or Punishment' with the subtitle 'Cancelled due to UN liquidity crisis: Session (14 Jul 2025 - 31 Jul 2025)'. Under 'General Documentation', there is a table with the following content:

Document type	Symbol	Title	Download
Information from secretariat		Committee session cancelled due to the current UN regular budget liquidity situation	

Below the table, there is a 'Disclaimer' section stating: 'The Treaty Body Database contains all public documents adopted or received by the human rights treaty bodies. Although the Database is updated regularly and attempts to ensure accuracy and reliability of the data displayed on these web pages, it may still contain some inaccuracies, which will have to be corrected over the next months. Clarifications or further information can be sought directly from the relevant Secretariat.'

Budget cuts caused by the US-China fuelled financial crisis have led to cuts in core human rights work. Here, a screenshot of OHCHR website showing the cancellation of a session of the Committee against Torture, during which it would have reviewed countries' compliance with the Convention.

³² Reuters, 'UN rights chief warns of \$60 million funding shortfall', 11 June 2025.

³³ OHCHR, 'Letter from Deputy High Commissioner to the President of the Human Rights Council', 4 July 2025, Information Note by the Secretariat.

³⁴ OHCHR, 'Letter to President of Human Rights Council from High Commissioner Volker Türk', 16 June 2025, Annex I.

³⁵ 'Letter from Deputy High Commissioner to the President of the Human Rights Council', 4 July 2025; Reuters, 'UN rights chief warns of \$60 million funding shortfall', 11 June 2025.

³⁶ OHCHR, 'Human Rights Committee Holds Emergency Meeting with States Parties as the United Nations' Financial Crisis Threatens its Survival', 10 July 2025.

In the Revised estimates report capturing the first proposed budget reductions to seek ‘efficiencies’ under the UN80 Initiative, the Secretary-General proposed a 15.2% reduction in OHCHR’s budget for 2026 compared to the 2025 approved budget.³⁷ The revised budget for 2026 also seeks to abolish 105 posts, which is a reduction of 44 from the level approved in 2025. Proposed budget reductions disproportionately target the human rights pillar, while several development programmes were shielded from the cuts (For more on UN80, see [Chapter 12](#)).

‘We will probably see the rise of more torture. If you weaken human rights, you open the floodgates to the ones who want to exercise power in an unconstrained manner.’

High Commissioner for Human Rights Volker Türk³⁸

OHCHR’s budget under attack in the Fifth Committee

5C delegates told ISHR that the negotiations around the budget for Section 24 have always been the most difficult. **A few key States, particularly China and Russia, have used their membership on relevant subsidiary bodies to push disproportionate cuts to the human rights budget and led efforts to block human rights funding in 5C negotiations.** Civil society organisations have raised the alarm for years that the budget process has been weaponised to target OHCHR and human rights funding.³⁹ One analyst described the 5C as waging a ‘war of attrition’ against OHCHR.⁴⁰

One method that 5C delegates hostile to human rights have used to target OHCHR in 5C has been through a bureaucratic procedure during the budget negotiations called the ‘Questions and Answers’ (Q&A). The Q&A is a period during the 5C negotiations in the GA main session when delegates can ask the UN Secretariat questions on their budget proposal and receive written answers. A former OHCHR budget official told ISHR that the process has been weaponised by certain Member States hostile to human rights who ask excessive questions to OHCHR. In recent years, OHCHR has been required to submit 40-50 pages of prepared written responses, which interferes with its workload.

One 5C delegate from a Global South country noted this politicisation, saying that ‘some Member States keep asking the same questions if they’re not happy with the answer’.⁴¹

Several delegates told ISHR that a small group of **GRULACs strongly support funding for human rights and exert a lot of effort during internal G77+China negotiations with China to try to protect human rights funding.** Yet, many of these GRULAC delegates felt pessimistic about the overall outlook for human rights funding and that their fight with China in G77+China is an ongoing and serious one.

One WEOG delegate said that G77+China can’t negotiate in wider negotiations unless China is in the room. Another WEOG delegate said they observed a ‘chilling effect’ when China is in the room, with some States not prepared to say anything in open meetings that might upset China. There was a sense

³⁷ Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period, Secretary-General, A/80/xxx, (undated September 2025), pg. 145-6 (accessed 16 September 2025).

³⁸ Mara Hvistendahl, ‘Autocrats Move Quickly to Fill Void as Trump Retreats From U.N.’, The New York Times, 19 September 2025.

³⁹ ISHR, ‘General Assembly | NGOs raise alarm about negative impacts on human rights of UN budget negotiations’, 17 December 2019; Louis Charbonneau, ‘UN Member Countries Should Resist Defunding of Human Rights’, HRW, 20 December 2023.

⁴⁰ ISHR telephone interview with NGO analyst, September 2024.

⁴¹ ISHR interview with Fifth Committee delegate, New York, August 2024.

that the Chinese delegation is noting what is said and potentially using it to threaten delegates or bilateral relations later.⁴²

Delegates from Asian and African States affirmed to ISHR that they would protect the core functioning of OHCHR, the agency's existence, and prevent the crippling of the UN Secretariat. However, there was little acknowledgement of how underfunded the human rights pillar is and the impact this has had on the UN's ability to respond to human rights crises globally. These interviewees said that they will support OHCHR, or work with the UN Secretariat to resolve their concerns on certain budget requests. However, these States are not active in seeking to protect OHCHR during internal coordination meetings in the G77+China, especially when it would require confronting China, according to other interviewees.

Some delegates told ISHR that they were happy with recent gains and felt hopeful for the future of OHCHR funding, albeit this was before the proposed UN80 Initiative, which another delegate said would reverse all the recent gains (more on UN80 in [Chapter 12](#)).

There was a positive outlook in 2024 after several years of being on the defensive on human rights funding, though one WEOG delegate felt that they'd only been successful in preventing worse cuts from happening, while China has been successful in stymieing any progress, resulting in a form of stagnating *status quo*.

Case study on hostility to OHCHR: 2024 Fifth Committee field trip

The animosity towards OHCHR by some Member States is exemplified in a January 2024 'field trip' stop in Geneva. Every year 5C delegates go on a trip to different UN offices or missions to learn more about how they work. The field trip is important because it is the only personal interaction that delegates get with staff in these offices and missions, even though some delegates said they do ask them questions informally (outside of the formal Q&A and field trip).

In 2024, Geneva was one of the stops on the trip. Despite a request by the organisers to include OHCHR on the agenda, when the 5C Secretariat sent out the programme for the trip, OHCHR wasn't listed. Some States raised concerns about the omission, saying it was important to visit OHCHR because the 5C had just approved an increase in posts and a pilot process for Section 24 to consolidate its budget.

After some push back on the agenda, the meeting was eventually scheduled with a senior OHCHR budget official. It was listed as 'optional' when no other meetings were listed as optional.⁴³ According to some of the attendees, there was a walkout by some States at the start of the meeting, though those who remained said they had a good meeting. Some delegates mentioned that there have been political disputes over other field trip locations because some countries don't want to visit some missions or offices. Many interlocutors that ISHR spoke with were surprised that States had behaved undiplomatically towards OHCHR through the walkout.

⁴² ISHR interview with Fifth Committee delegate, New York, July 2024.

⁴³ ISHR reviewed the agenda for the Geneva portion of the trip.

Funding for Human Rights Council resolutions

The HRC was established in 2006 and holds three sessions every year which end in March, July and October, plus *ad hoc* special sessions. Funding for the HRC and its resolutions and decisions are administered by OHCHR and make up approximately 20% of OHCHR's budget under Section 24.

Two HRC sessions are held after the PPB is submitted in April-May (see timeline in [Annex I](#)). Therefore, for years, the financial requirements of HRC mandates and decisions adopted or renewed in all three sessions were presented as 'revised estimates' appended by the UN Secretariat to the PPB at the end of the year.⁴⁴ The revised estimates included the amount required for the PPB under consideration, but it also included funds to cover the commitment authorities ([see Glossary](#)) issued by the UN Controller for spending beyond the approved budget for urgent implementation of new HRC mandates issued in that current year.

To deal with this uncertainty, since 2024, the Secretary-General has included in Section 24 of the PPB resources for certain perennial and renewable mandates that are expected to be adopted in HRC sessions after the PPB is released. This system, called 'consolidation of resources', is being trialled for three years (PPBs 2025-2027) and is based on a methodology accepted by the ACABQ and the GA in 2023.⁴⁵

Millions in human rights funding at risk in negotiations in the 5C's main session of 2022

In 2022, 5C negotiations regarding how to fund anticipated HRC resolutions led to strong disagreements that nearly led to the defunding of all HRC resolutions that year.

The disagreement between States started the previous year when the ACABQ first raised in a recommendation that there needed to be greater clarity of the totality of the resources needed for Section 24. The ACABQ suggested that one-time, perennial and continuous mandates emanating from HRC decisions and resolutions could be consolidated.⁴⁶

Later that year, in November 2021, the Secretary-General presented two methodologies to Member States during the Q&A process in response to this recommendation. The methodologies addressed the fragmented way that resources for Section 24 had been presented in the past by proposing a formula to include in the initial PPB certain perennial and renewable mandates expected to be renewed, before those resolutions were adopted by the HRC.⁴⁷ The Secretary-General termed this methodology 'frontloading'. The following year, in the PPB for 2023, the Secretary-General adopted one of the methodologies when preparing Section 24.

Member States do not agree on whether the Secretary-General had a mandate to move forward with 'frontloading' in the PPB for 2023 (which was released in April 2022). Two delegates told ISHR that one of the methodologies presented in November 2021 had been endorsed by the GA and thus the Secretary-General had a mandate to act in the following year.⁴⁸ Another delegate

⁴⁴ In December 2008, the GA approved resolution A/RES/63/263 for the UN Secretariat to submit a single revised estimate report for all three HRC sessions and any special sessions at the end of the year.

⁴⁵ *First Report on Proposed Programme Budget for 2024*, ACABQ, A/78/7, VI.8; *Questions relating to the proposed programme budget for 2024*, General Assembly, A/RES/78/25 (22 December 2023).

⁴⁶ *First report on the proposed programme budget for 2022*, ACABQ, A/76/7, VI.19

⁴⁷ ISHR reviewed *Supplementary Information* provided by the Secretary-General to the Fifth Committee in response to ACABQ's recommendation VI.19. The document, dated 19 November 2021, is not public.

⁴⁸ These two delegates stated that it is common practice for the Secretary-General to interpret an endorsement of an ACABQ recommendation that resulted in *Supplementary Information* as a mandate to enact what was listed in the *Supplementary Information*.

disagreed and said that those few pages presented during the Q&A were not a sufficient official reply for the Secretary-General to interpret as a mandate.

In late April 2022, the Secretary-General 'frontloaded' – or included in the 2023 – USD 31.7 million in resources for 16 HRC mandates. This included seven resolutions passed in the March 2022 HRC session and nine resolutions that were anticipated to be renewed later in the year; in prior years all 16 resolutions would have been included in the revised estimates report.⁴⁹ The Secretary-General cited the GA's endorsement of the ACABQ recommendation as his mandate to go forward with 'frontloading'.⁵⁰

However, in its report on the PPB for 2023, the ACABQ recommended against 'frontloading' and instead said the Secretary-General should remove the resources required for the 16 'frontloaded' mandates and include them in the revised estimates report to be submitted later that year.⁵¹

The Secretary-General did not move the 16 'frontloaded' mandates to the revised estimates report submitted in November 2022. He only included the resource requirements for the 41 new resolutions and decisions adopted by the HRC in the revised estimates report, which amounted to an additional USD 18.5 million for Section 24.⁵²

The ACABQ's recommendation led to significant controversy in the 5C. Some States felt the GA had already given the Secretary-General the mandate for 'frontloading' and that ACABQ is only an advisory committee and cannot order the Secretary-General to do something (such as removing part of the proposed programme budget and resubmitting it as revised estimates).

Several delegates told ISHR that the ACABQ's recommendation against 'frontloading' was also the first known instance of the chair of the ACABQ proceeding against established practice by adopting the minority view of its members: the recommendation was pushed by China and Russia. There was a significant disagreement during 5C negotiations over 'frontloading' during the main session in 2022, mainly between the Like-Minded States on one side in support of 'frontloading', and G77+China and Russia on the other side.

Internally within G77+China, there was not a unified position against frontloading. China publicly opposed frontloading over its methodology, stating that mandates should be agreed to before funding.⁵³ Other States privately told ISHR that they only opposed it being included in PPB for 2023 on technical grounds related to the disagreement about whether the Secretary-General had a mandate to take such action.

⁴⁹ The 16 frontloaded mandates are: *HRC 55/20* (renewable) on Venezuela, *HRC 48/20* (renewable) on Democratic Republic of Congo, *HRC 49/1* (renewable) on Ukraine stemming from Russian aggression, *HRC 49/2* (renewable) on South Sudan, *HRC 49/3* (renewable) on Nicaragua, *HRC 49/7* (one-time) on cultural rights, *HRC 49/8* (one-time) on commemoration of anniversary of Declaration on the Right to Development, *HRC 49/9* (one-time) on prevention of genocide, *HRC 49/11* (one-time) on right to work, *HRC 49/12* (one-time) on persons with disabilities, *HRC 49/19* (one-time) on economic, social and cultural rights, *HRC 49/20* (one-time), on rights of the child, *HRC 49/23* (perennial) on Myanmar, *HRC 49/26* (renewable) on Belarus, *HRC 49/27* (renewable) on Syria, and *HRC 49/35* (renewable) on South Sudan. Of the USD 31.7 million requested, it was USD 29 million for the nine renewable and perennial mandates and USD 1.5 million for the one-time mandates. *Proposed programme budget for 2023 - Section 24 (Human rights)*, Secretary-General, A/77/6 (Sect. 24) (27 April 2022), para. 24, 109.

⁵⁰ The Secretary-General cited paragraph 7 of GA res 76/245, in which the GA endorsed the ACABQ recommendations in its report A/76/7. *Proposed programme budget for 2023 - Section 24 (Human rights)*, Secretary-General, A/77/6 (Sect. 24) (27 April 2022), para. 24, 109.

⁵¹ *First report on the proposed programme budget for 2023*, ACABQ A/77/7, VI.16.

⁵² *Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its forty-ninth, fiftieth and fifty-first regular sessions, and at its thirty-fourth special session, in 2022*, Secretary-General, A/77/579 (4 November 2022) p.4.

⁵³ Permanent Mission of PR China to the UN, '[Statement by Counsellor Cheng Lie on Agenda Item 139: Program Planning and Item 138: Proposed Program Budget for 2023 at the Main Part of the Fifth Committee During the 77th Session of the General Assembly](#)', 12 October 2022.

Other G77 States, primarily a small group of GRULAC States including Costa Rica, Argentina, Chile, Ecuador, El Salvador, Panama, Paraguay, Peru and Uruguay publicly supported frontloading.⁵⁴

During the 5C main session in 2022, Russia called a vote on a positive oral amendment introduced by the EU to provide funding for the frontloaded mandates in question. Russia, backed by China and 17 other States, lost the vote.⁵⁵

China said in an explanation of its vote that funding the HRC resolutions in such a manner was a rejection of the ACABQ recommendations and ‘undermin[ed] its role and challeng[ed] its authority’,⁵⁶ even though the ACABQ is only an advisory committee.

Zero growth hinders human rights funding

Efforts to expand OHCHR’s historically limited budget to meet the needs of the human rights pillar have been constrained by the Secretary-General’s zero-growth budget policy, a stance also supported by many Global North countries. Zero-growth budgets mean that any increases must come at the expense of cuts elsewhere.

The recent modest increases in OHCHR’s budget were the result of other savings, such as the closing of some special political missions (as mandated by Member States). One former official shared that, pragmatically speaking, as the HRC continues to add new mandates at every session without ending any, ‘something has to give’ and it usually means cuts to other areas of OHCHR’s programmes.⁵⁷

Concerns about the effects of zero-growth budgets on human rights funding have been raised by Member States as well. For example, in the 2020 CPC session, several delegations raised concern over how the zero-growth or a reduced budget would impact OHCHR’s implementation of its subprogrammes ‘at a time when demand was growing owing to competing human rights crises’ including due to the pandemic.⁵⁸ (More on the CPC in [Chapter 9](#)).

In practice, the PPB is often considered a ‘ceiling’ for that year. Delegates told ISHR that the ACABQ or the 5C will rarely go above the level proposed by the Secretary-General in the PPB because they’re not able to justify why they would give more than was asked for, especially as they look for ways to balance the costs across all budget sections. However, while they are rare, ISHR has documented instances where the ACABQ and 5C have recommended or approved a budget for certain sections at a level higher than was proposed ([see Chapter 5](#) on ACABQ).

⁵⁴ Summary record of the second part* of the 25th meeting Reconvened at Headquarters, New York, on Friday, 30 December 2022, at 12 noon, Fifth Committee, A/C.5/77/SR.25/Add.1 (17 March 2023), para. 106.

⁵⁵ Summary record, A/C.5/77/SR.25/Add.1 (17 March 2023), para 99-109.

⁵⁶ Summary record, A/C.5/77/SR.25/Add.1 (17 March 2023), para. 102.

⁵⁷ ISHR interview with former OHCHR budget official, November 2024.

⁵⁸ Report of the Committee for Programme and Coordination, 60th Session, A/75/16, para. 447.



The ACABQ meets with the Secretary-General. © UN Photo

5. DISPROPORTIONATE INFLUENCE OF ADVISORY COMMITTEE ON ADMINISTRATIVE AND BUDGETARY QUESTIONS

Before any budget request – be it the full PPB, or additions such as the revised estimates or PBIs – reach the 5C, they must first go through the Advisory Committee on Administrative and Budgetary Questions (ACABQ). The ACABQ was established in 1946 to advise the GA on administrative and budgetary matters. It is a body of 21 members acting in their individual capacities of which three must be recognised financial experts.⁵⁹

⁵⁹ Since the Rules of Procedure of the General Assembly were first introduced in 1947, a portion of ACABQ's members must be financial experts of recognised standing though specific criteria listed under the section on 'Administrative and Budgetary Questions'. See, Rules 37 to 43, *Provisional Rules of Procedure of the General Assembly*, /71/Rev.1 (28 April 1947), pg. 10.

Background on politicisation around ACABQ

ACABQ members are supposed to be appointed in their individual capacity on the basis of equitable geographical representation,⁶⁰ personal qualifications and experience.⁶¹ In 2015, the GA passed a resolution that stressed that the Advisory Committee needs to perform its functions 'in full independence and with a view to providing the technical expertise required for the deliberations of the General Assembly'.⁶² While the ACABQ is intended to be a technical body, most of the members are former 5C delegates rather than independent financial experts with experience outside of diplomacy.

Several interviewees from different regional groups criticised a perceived **lack of independence and politicisation of the Committee**. Many believed that ACABQ members are taking instruction from governments, even though they are meant to be independent experts. **The members from China and Russia were most frequently cited as those believed to be taking instructions.**

A former ACABQ member told ISHR that from their perspective, when they sat on the Advisory Committee, some members were there in a personal capacity, and some members were at times acting for their State on some issues.

'As more and more countries in the world are undemocratic, more members of the ACABQ are not in favour of human rights.'

Former ACABQ member

Member States' accusations about ACABQ members perceived lack of independence worsened following a contentious GA vote in January 2020 called by the G77+China and backed by Russia to address inequitable representation of the ACABQ. As a result of the vote, the ACABQ was expanded from 16 to 21 members and geographical representation increased for all regions except WEOG.⁶³

Several States, including those from the Global South, told ISHR that they believed that some ACABQ members are taking instruction from their government and that concerns about the independence of the ACABQ are valid.

China has also publicly implied a degree of intended subordination of the ACABQ to the interests of Member States. In 2022, during a vote in the 5C main session, China's delegate argued that to reject the ACABQ's recommendation in that issue would 'undermine the right of the Member States to exercise oversight of the budget proposals through the Advisory Committee'.⁶⁴

⁶⁰ African Group – 5 seats; Asia-Pacific Group – 5 seats; WEOG – 4 seats; GRULAC – 3 seats; Eastern European Group – 2 seats.

⁶¹ Rule 156, *Rules of procedure of the General Assembly*, A/520/Rev.20 (15 September 2022).

⁶² *Special subjects relating to the programme budget for the biennium 2014–2015*, General Assembly, A/RES/69/274 (24 April 2015), Section V.

⁶³ UN Press, '[Delegations Express Serious Concern as General Assembly Adopts Text Increasing Membership of Advisory Committee on Administrative, Budgetary Questions](#)', 14 January 2020.

⁶⁴ *Summary record of the second part* of the 25th meeting Reconvened at Headquarters, NY, on Friday, 30 December 2022, at 12 noon*, Fifth Committee, A/C.5/77/SR.25/Add.1, (17 March 2023), para. 102.

The ACABQ does not make recommendations based on consensus but based on ‘a preponderance of views’ as determined by the Chair.⁶⁵ **The ACABQ does not have any public written working methods, code of conduct or code of ethics.**⁶⁶ As the ACABQ’s working methods are for the Committee to establish themselves, they are not publicly known nor able to be scrutinised, leading to conflicts in the 5C about the politicised nature of ACABQ’s recommendations.

The workload of the ACABQ is significant and has repeatedly grown over the years. However, only the Chair officially works full-time and receives a salary and benefits including health insurance and retirement.⁶⁷ The other ACABQ members are either attached to their respective Permanent Missions in New York and paid exclusively by the Mission and not the UN, or are not based in New York and are considered to be on ‘travel status’ and paid a daily subsistence allowance (DSA) and travel allowance when the ACABQ is in session (DSA+40% travel).⁶⁸ There is a clear inequity with how the ACABQ members are remunerated, raising questions of independence and impartiality. As one G77 State highlighted to ISHR, not all Member States can afford to pay a member from their Mission.

It is unclear which ACABQ members are paid by their relevant Mission, but as of August 2025, six out of the 21 current ACABQ members are listed in the UN Blue Book as members of their relevant Missions: Germany, India, Republic of Korea, Japan, United Kingdom, and Côte d’Ivoire.⁶⁹ In a particularly egregious case, one of India’s 5C delegates sits simultaneously on the ACABQ.⁷⁰ This is a clear conflict of interest as the ACABQ members are expected to serve in their individual capacities.

Little known committee exert enormous influence over UN budget

In practice, the 5C endorses all of the recommendations of the ACABQ, unless it explicitly decides otherwise.⁷¹ So while ACABQ is formally an advisory body, it plays a key role in determining the UN budget. **As political tensions in the 5C have grown, often preventing consensus amongst Member States, the influence of the ACABQ has increased, with their recommended cuts increasingly becoming the default outcome of negotiations.**

‘The ACABQ wields a lot of power.’

Former OHCHR budget official

⁶⁵ *Fifth Committee Manual*, 2022 edition, p. 35.

⁶⁶ In 1991, the GA adopted a resolution that stated the working methods of the ACABQ are within its competence. *Questions Related to the proposed programme budget or the biennium 1992- 1993*, General Assembly A/RES/46/185 (20 December 1991.), Part B, VII(3).

⁶⁷ The Chair’s salary is reviewed every four years with a cost-of-living adjustment set to the level of Under-Secretaries-General and Assistant Secretaries-General. *Conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly: full-time members of the International Civil Service Commission and the Chair of the Advisory Committee on Administrative and Budgetary Questions*, Report of the Secretary-General, A/76/340 (23 September 2021), pg. 2, 4-5.

⁶⁸ *Operational arrangements and conditions of service of the Advisory Committee on Administrative and Budgetary Questions*, General Assembly, A/70/544 (6 November 2015), Part 1, para. 2.

⁶⁹ UN Protocol and Liaison Service, ‘UN Blue Book’, <https://bluebook.unmeetings.org/> (accessed 29 August 2025); ACABQ, ‘Members – 2025’, <https://www.un.org/ga/acabq/en/members> (accessed 29 August 2025).

⁷⁰ *Membership of the Fifth Committee*, General Assembly A/C.5/79/INF/1/Rev.2 (23 August 2025), pg. 5; ACABQ, ‘Members – 2025’, <https://www.un.org/ga/acabq/en/members> (accessed 23 August 2025).

⁷¹ *Fifth Committee Manual*, 2022 edition, p. 35-6.

One delegate said that if the ACABQ doesn't recommend cuts to what is proposed in the PPB, then there won't be a major problem with States agreeing [in negotiations] to the request from the UN Secretariat. However, **the ACABQ regularly proposes large cuts to the human rights budget, leading to intense negotiations in 5C by States with a principled stance on human rights trying to protect the already small budget for the human rights pillar, and States like China and Russia trying to push through further cuts.**

'China...always has an ACABQ member. If [the 5C delegate] can't kill [the proposal] in 5C then [the ACABQ member can try to] kill it before it gets there.'

Fifth Committee delegate from Global South

Delegates report that on increasingly rare occasions involving protracted negotiations, the 5C has not gone with the proposed cuts to resources or posts made by the ACABQ. Following a review of the past six years of PPBs, ACABQ reports, and final GA adopted resolutions, ISHR can confirm that **the 5C has only made small reversals to ACABQ recommendations to the human rights budget.**

For example, the 5C was successful in 2024 in reversing a recommended ACABQ cut and redeployed one director-level post of 'Chief of Service, Human Rights' to Panama City in 2025. In 2020, the 5C reversed one ACABQ recommended cut to a temporary post to support the Treaty Bodies system.⁷²

ACABQ's disproportionate cuts to human rights funding

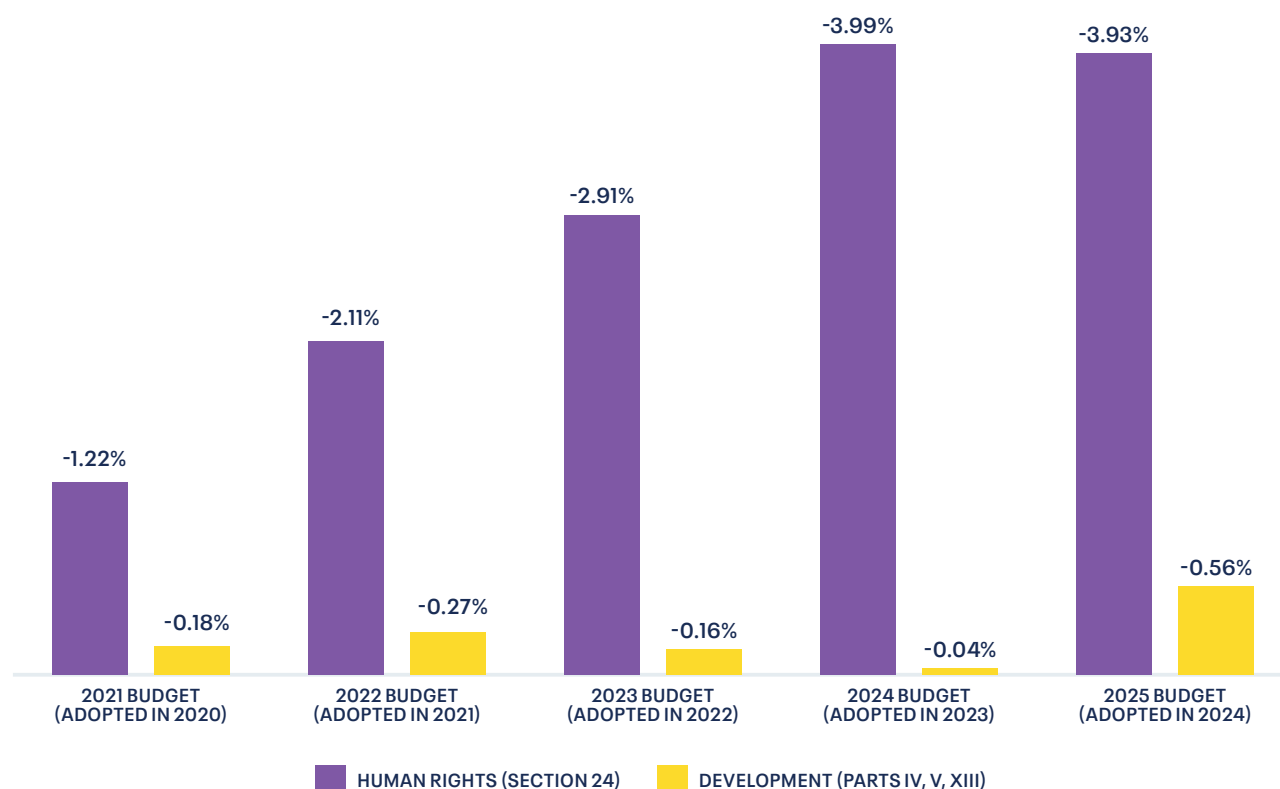
The ACABQ often reflects the politicised dynamics of the 5C, especially as many members are former 5C delegates. **The horse trading and fighting over priorities start in the ACABQ before reaching the 5C.** The human rights budget is frequently targeted for cuts.

This dynamic starts even before the ACABQ issues its first report. Prior to it, the ACABQ may ask questions to the UN Secretariat through a Q&A process to clarify aspects of its proposed budget as it prepares its reports (a similar but distinct Q&A process from the one between Member States and the UN Secretariat). Interviewees expressed concern to ISHR that the ACABQ is using this process disproportionately against OHCHR, which like the Q&A with 5C delegates, uses excessive staff time by asking hundreds of questions that required pages of prepared written replies and that some questions were irrelevant.

The ACABQ has recommended a disproportionate level of cuts to the human rights section every year for the past five years, according to an ISHR review of the budgets. While the ACABQ recommends cuts to most budget sections, Chart 5 below shows that the levels of cuts are not equal when compared across pillars.

For the past five years, the ACABQ has proposed cuts between 1 to 4% to the human rights budget compared to less than 0.6% to the combined 16 budget sections that comprise the development pillar, despite the latter being more than three times the size of the human rights budget.

⁷² Questions relating to the proposed programme budget for 2025, General Assembly, A/RES/79/257 (31 December 2024), para. 59; Questions relating to the proposed programme budget for 2021, General Assembly, A/RES/75/252 (31 December 2020), para. 53.

CHART 5: ACABQ'S RECOMMENDED CUTS FOR HUMAN RIGHTS AND DEVELOPMENT PILLARS IN THE PROPOSED BUDGET

Source: Reports of the Fifth Committee on Proposed Programme Budgets for 2021-2025

While the percentage of cuts may seem small, they affect OHCHR's core capacity to operate, including its role to support the implementation of mandated activities. For example, in the PPB for 2021, OHCHR requested funding for nine new temporary positions to support the increased workload of the Treaty Bodies system due to an increase in the individual cases received.⁷³ The ACABQ recommended against five of those posts, though 5C reversed one post.⁷⁴ In the end, the Treaty Bodies received only five posts out of the nine requested to help with increased workload, even though the individual complaints unit has been chronically understaffed and therefore unable to process all submissions of cases of victims of human rights violations it had received. Taken across years, these cuts slowly chip away at OHCHR's ability to deliver its mandate and in some instances may increase its overreliance on XB.

Between the PPB for 2021 and 2025, **OHCHR requested funding to establish a total of 312 new posts** (positions paid from the regular budget) **to address various capacity issues, but the ACABQ made various justifications to recommend against the approval of 124 of those posts, or between 30-60% of the requests per year.**

In the past five years, 5C has only reversed two ACABQ recommendations on staffing for OHCHR: the aforementioned example regarding the Treaty Bodies system and the redeployment of a post in the 2025 PPB (see previous section). In at least one instance that took place before the time period

⁷³ These temporary positions are listed under the budget line item 'general temporary assistance' (GTA). It is intended to cover staff on sick or maternity leave, or in times of peak workload, and not intended to finance de facto continuing posts, though in reality it often does.

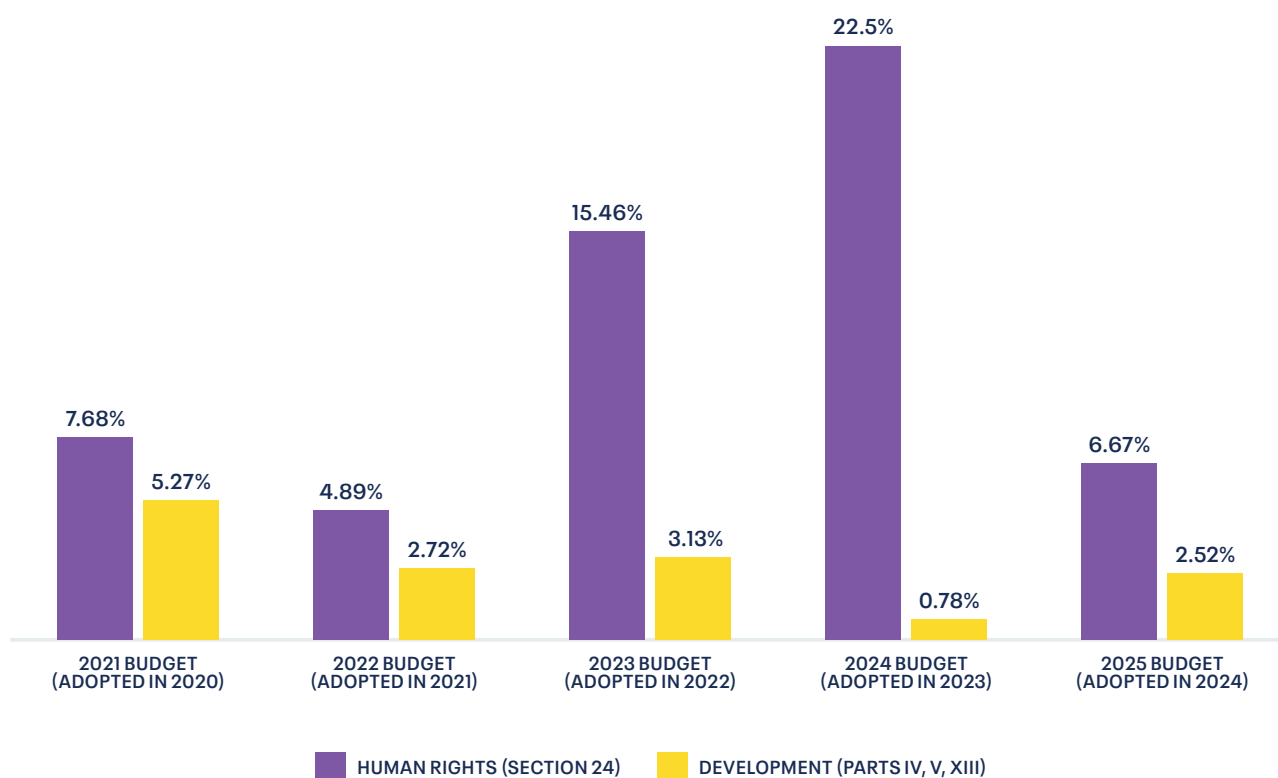
⁷⁴ Report on Proposed Programme Budget for 2021, ACABQ, A/75/7*, VI.9, 11-13, 15.

covered by this report, due to the ACABQ not supporting OHCHR's request for a post, OHCHR received external support from a Member State to establish the post using XB.⁷⁵

As a former OHCHR official told ISHR, when the ACABQ (backed by Member States in 5C) rejects their requests for posts, OHCHR must request funding for consultants to deliver on mandates and that 'many mandates are supported by consultants'.⁷⁶ 'We absolutely can't hire staff', a UN Secretariat official told ISHR, adding that to get what the ACABQ wants from them in terms of efficiencies, 'they need to give us core capacity'.⁷⁷

The levels of cuts proposed to human rights are even greater when examined across the entire budget. Chart 6 below shows that the ACABQ has consistently recommended disproportionately high cuts to Section 24 compared to the rest of the budget. In fact, when considering the PPB for 2024 in 2023, 22.5% of the cuts the ACABQ proposed to the entire UN regular budget were to the human rights section.

CHART 6: SHARE OF ACABQ'S RECOMMENDED CUTS FOR HUMAN RIGHTS AND DEVELOPMENT PILLARS IN ITS TOTAL PROPOSED CUTS



Source: Reports of the Fifth Committee on Proposed Programme Budgets for 2021-2025

⁷⁵ OHCHR, 'Evaluation of the Project to Reinforce OHCHR's Capacity to Support Investigative Bodies', July 2023, <https://www.ohchr.org/sites/default/files/documents/aboutus/evaluation/Final-Evaluation-Report-Project-reinforce-OHCHR-Capacity-Support-Investigative-Bodies.pdf>, pg. 19.

⁷⁶ ISHR interview with former OHCHR budget official, November 2024.

⁷⁷ ISHR interview with UN Secretariat official, January 2025.

Through these disproportionate cuts every year, the ACABQ prevents OHCHR from obtaining the funds it requires to fully implement its mandates. According to the UN Secretariat, the amount the Secretary-General requests is the amount required to implement mandates at 100% and the budgets are not padded. One interviewee said that the ACABQ is looking to implement the zero-growth strategy from the Secretary-General across the organisation. Yet, another UN Secretariat official told ISHR that 'ACABQ has become an austerity committee, but it is not their job to be just about austerity'.⁷⁸

'ACABQ always accuses OHCHR of asking for more, but it is because OHCHR was never adequately resourced from the beginning.'

UN Secretariat official

Additionally, ISHR has tracked **seven instances in the past five years where the ACABQ exceptionally recommended an increase to a budget section beyond what was requested by the Secretary-General**.⁷⁹ One of those instances was in the PPB for 2024 when the ACABQ recommended an increase of nearly USD 700,000 over the Secretary-General's proposed level to the Development Account (Section 35), which was then approved by the 5C with an additional increase on top of the ACABQ's recommended increase.⁸⁰ One delegate raised to ISHR that this seemed 'overly political' because the Development Account is keenly supported by the G77+China while the ACABQ was frequently seeking large cuts to human rights funding.⁸¹ None of those instances sought to increase the human rights budget (four were related to the development budget), yet they demonstrate the existence of precedence for the ACABQ to propose greater funding than the amount requested by the Secretary-General.

There have been other instances where ACABQ recommendations on human rights aspects of the budget appear to be overly political. Several delegates raised the example from 2022 when the ACABQ made a recommendation to reject a methodology used by the Secretary-General to fund certain HRC mandates (called 'consolidation of resources' or 'frontloading', [see Chapter 4](#)).⁸²

Another incident cited as evidence of an ACABQ member acting on behalf of the interests of the State rather than in an individual capacity was again in relation to the member from China. Interviewees recounted that **the ACABQ member from China had tried to get the ACABQ to recommend that China's auditor on the three-member Board of Auditors (BoA) be given responsibility for auditing OHCHR instead of the French auditor** (the BoA will be discussed in greater detail in [Chapter 10](#)). The ACABQ did not ultimately make such a recommendation.

Another way that China and Russia's ACABQ members appear to be working together – or at least with similar priorities – is to hinder OHCHR's ability to retain expert staff. This includes coordinated efforts to recommend that OHCHR receive temporary and under-12-month staffing contracts in Geneva, knowing that such short contracts make it difficult for OHCHR to hire the experienced staff they require in the long-term. The UN Secretariat said that ultimately OHCHR has 'lost opportunities to bring people onboard', especially from geographically diverse places, as they can't offer fixed or longer-term contracts that would make relocating to Geneva financially feasible for many.⁸³

⁷⁸ ISHR interview with UN Secretariat official, January 2025.

⁷⁹ Two instances were in the proposed programme budget for 2021 under Section 11 (UN Support to the New Partnership for Africa's Development) and Section 35 (Development Account), and five in the proposed programme budget for 2024 under Section 4 (Disarmament), Section 7 (International Court of Justice), Section 20 (Economic and social development in Europe), Section 31 (Jointly financed administrative activities) and Section 35 (Development Account).

⁸⁰ *First Report on Proposed Programme Budget for 2024*, ACABQ, A/78/7, XIII.27-30; *Report of the Fifth Committee on the Proposed Programme Budget for 2024*, A/78/662 (22 December 2023), pg. 79.

⁸¹ ISHR interview with Fifth Committee delegate, New York, August 2024.

⁸² *First report on the proposed programme budget for 2023*, ACABQ, A/77/7, VI.16.

⁸³ ISHR interview with UN Secretariat official, January 2025.

Reform of ACABQ urgently needed

Given its significant influence over the UN budget, it is necessary and urgent to reform the ACABQ to ensure it can fulfil its mandate to provide independent and technical advice to the GA and to address its untenable workload and remuneration concerns. Though many delegates told ISHR that reforming the ACABQ would be difficult – given the politicisation following the vote in January 2020 to expand the ACABQ – most agreed that such reform was necessary.

Previous efforts to reform the ACABQ have failed but provide models for future efforts. In 2015, the GA requested the ACABQ and the Secretary-General to prepare a report on the operational arrangements and conditions of service of the ACABQ.⁸⁴ Recommendations included establishing a code of conduct that would require ACABQ members to ‘not seek or receive instructions from any government’.⁸⁵ However, the GA could not reach consensus on those recommendations and no action was taken. Efforts in 2022 and 2023 to have the ACABQ provide another comprehensive assessment as a first step towards reform were not pursued due to limited appetite in the 5C.

⁸⁴ *Special subjects relating to the programme budget for the biennium 2014–2015*, General Assembly, A/RES/69/274 (24 April 2015), Section V; *Operational arrangements and conditions of service of the Advisory Committee on Administrative and Budgetary Questions*, General Assembly, A/70/544 (6 November 2015), Part 2.

⁸⁵ ‘Annex II – Draft code of conduct for the members of the Advisory Committee on Administrative and Budgetary Questions’, *Operational arrangements and conditions of service of the Advisory Committee on Administrative and Budgetary Questions*, General Assembly, A/70/544 (6 November 2015), p. 12.



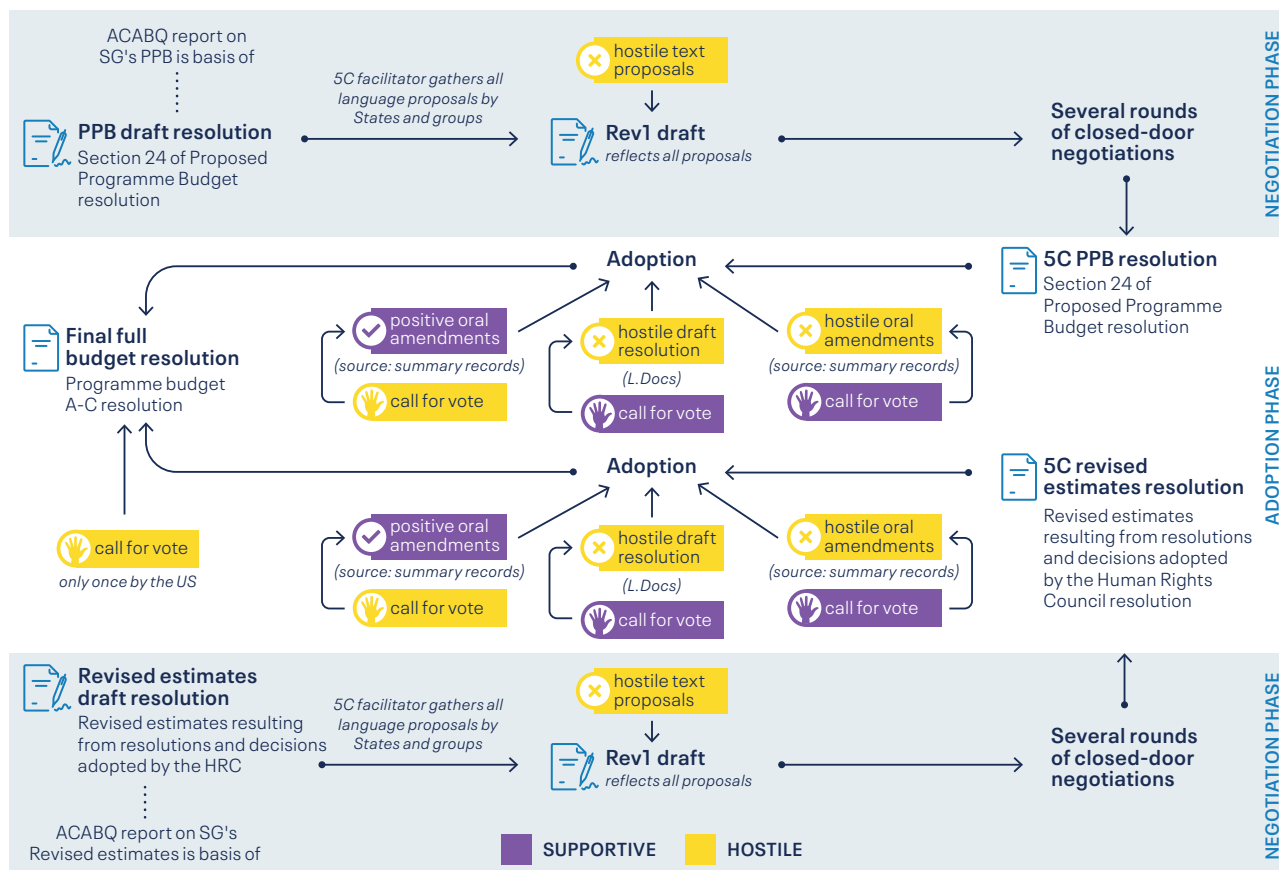
Permanent Representative of Russian Federation (right) to the United Nations at the General Assembly (2022).
© UN Photo/Mark Garten

6. HOW HUMAN RIGHTS FUNDING IS TARGETED IN FIFTH COMMITTEE NEGOTIATIONS

The UN's regular budget is negotiated and approved during the 5C's main session between October-December. As the ACABQ's recommendations are the default for final budget resolutions, 5C's negotiations centre around accepting or rejecting the ACABQ's recommendations. Once the 5C receives the ACABQ's report on the PPB (normally around August-September), regional and political groups begin to negotiate on their positions internally. This culminates in groups and States putting forth their proposals in a Rev1 draft of the *Questions relating to the proposed programme budget* resolution (hereafter, Rev1 on PPB), prepared by a State who has been appointed as facilitator. This resolution covers all 36 sections of the PPB and is adopted at the end of the session. The Rev1 on PPB reflects all the comments put forth by States to accept or reject ACABQ recommendations. The circulation of the Rev1 on PPB document, normally around the end of November or early December, marks the beginning of the intense negotiation phase between Member States, before the adoption of the budget later in December (more on adoption in [Chapter 7](#)).

The Secretary-General can submit requests for a revision of his budget proposal through a procedure called revised estimates. As two HRC sessions take place after the PPB has been submitted (which is usually in April-May for Section 24) and new resolutions are adopted which have resource requirements, the Secretary-General will submit a HRC revised estimates report, which is reviewed by ACABQ in the fall, and then negotiated as a separate text by the 5C in late December. Similar to the

PPB, States put forth their proposals on the HRC revised estimates report in a separate Rev1 document (hereafter Rev1 on HRC revised estimates). All the revised estimates eventually end up in the resolution on *Special subjects relating to the proposed programme budget* adopted at the end of the session (more on adoption in [Chapter 7](#)).



ISHR reviewed Section 24 of the Rev1 on PPB and the Rev1 of HRC revised estimates for the past six years (2019 to 2024 covering PPB 2020 to PPB 2025). These documents, which are not public, include the text proposals and the State that proposed them. They expose which States are the most hostile towards funding the human rights pillar during 5C negotiations, in particular the joint efforts by China and Russia.

Quiet obstructionist and loud spoiler: China and Russia work together against human rights

China and Russia are influential actors in budget negotiations and use their positions to obstruct consensus and weaken the human rights pillar. **Russia is very active in public 5C sessions, through introducing hostile oral amendments or draft resolutions to defund human rights mandates and calling votes on positive amendments seeking to secure funding, and is not trying to hide its role as a spoiler in the 5C process.**

ISHR's review of the Rev1 documents also reveals the quiet but significant role that China plays – sometimes acting through G77+China – behind the scenes to seek cuts to OHCHR's budget. China will support Russia's initiatives, co-sponsor hostile draft resolutions, and speak out in explanations of votes, but prefers not to be seen publicly as a major disruptor.

China and Russia's proposals to cut resources for OHCHR or for HRC resolutions during 5C negotiations on the PPB or the HRC revised estimates demonstrate a targeted and nefarious effort to thwart human rights investigations and mechanisms that can play a powerful role in seeking to hold perpetrators of human rights violations accountable.

The types of cuts pushed by China and Russia, though ultimately not adopted, could have crippled the functioning of OHCHR and undermined the HRC by eliminating resources and staff posts for country-specific investigations, Special Procedures mandate holders, civil society engagement, and other HRC resolutions on thematic issues.

While these proposed cuts were not adopted, the proposals from Like-Minded States or the small group of GRULACs to reverse ACABQ cuts were also almost exclusively unsuccessful, leaving a *status quo* that prevents adequate funding for OHCHR and HRC established mechanisms.

China and Russia's efforts to weaken or defund the UN's human rights pillar represent not only an attack on the protection of fundamental freedoms on the ground but also a broader assault on multilateralism itself by undermining the mandate of the 5C. China's behaviour is manipulating the system by contributing to its deep financial crisis while chipping away at the human rights pillar.

Text proposals on Section 24 of Rev1 on PPB

The Rev1 on PPB is the start of negotiations on the regular budget. However, as this section demonstrates, the starting positions of some States – mainly China and Russia – on Section 24 are so extreme that they are impossible for other States to accept and, ultimately, block the substantial efforts by mainly Like-Minded States to reverse ACABQ cuts to human rights. **This again underscores how influential the ACABQ is to the outcome of the human rights budget.**

China negotiates as a part of G77+China on the PPB which includes most of OHCHR's funding (though it and the rest of the G77 negotiates alone or in smaller groups on HRC revised estimates). While the text proposed on the Rev1 on PPB is formally listed as the proposal from G77+China, some G77 States indicated to ISHR that the language presented on Section 24 was proposed by China.

On the other side of negotiations on Section 24 are mainly Like-Minded States, which introduced draft language to reverse ACABQ cuts to human rights funding, and were mostly unsuccessfully.

Between 2019-2024, these States included the EU, Canada, Australia and New Zealand (known as CANZ), Japan, Liechtenstein, Mexico, Norway, Republic of Korea, Switzerland, UK, and the US. Yet, on two occasions, the US (in the PPB for 2021) and Japan (regarding the PPB for 2023) proposed language against human rights funding in negotiations (see Table 1 below).

In a positive development in 2024, during negotiations on the PPB for 2025, six GRULAC States (Chile, Costa Rica, El Salvador, Panama, Honduras, Uruguay) proposed draft language in support of human rights outside of the G77+China group for the first time during the period ISHR reviewed.

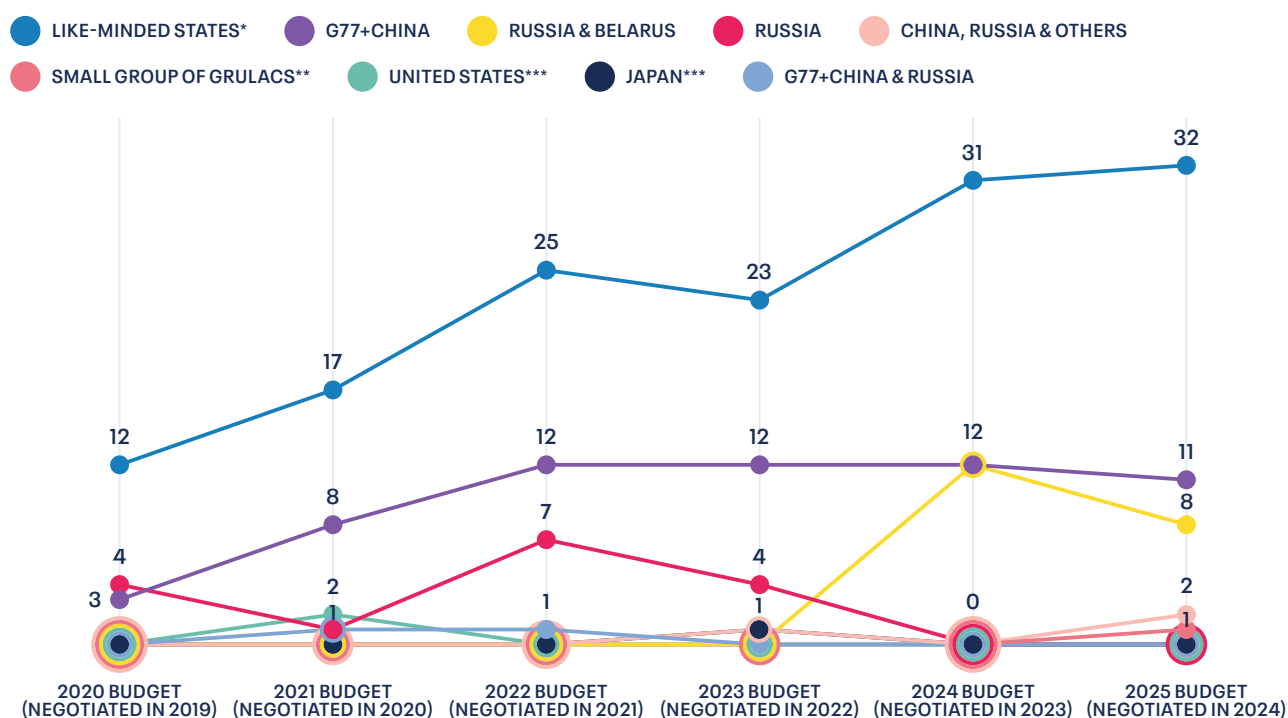
As Chart 7 below shows, every year there are dozens of text proposals to Section 24 of the Rev1 on PPB. Russia and the G77+China (reflecting China acting through the Group) primarily lead the side of States that proposed language to enact steep cuts to the human rights budget.

These proposals include actions like major cuts to OHCHR's activity resources (e.g. by amounts of 30 to 50%), eliminating any vacant position at OHCHR, or eliminating funding entirely for some human rights mechanisms.

On the other side are mainly Like-Minded States that proposed language to reverse ACABQ cuts and increase human rights funding. As Chart 7 below shows, the Like-Minded States put forth more text proposals every year than the anti-human rights funding group. **Despite the large number of proposals from Like-Minded States every year to reverse ACABQ recommended cuts, these efforts are unsuccessful because the proposals put forth by China and Russia make it impossible to find consensus between the two opposing sides.**

In 2020, the US, at the end of the first Trump administration, proposed eliminating all funding for OHCHR that is used to support the HRC. The text proposal was not introduced as a vote during the adoption phase and was never adopted. That session marked broader tensions with the US in UN fora, including over a failed attempt in the Security Council to reimpose sanctions on Iran, and what is later described as 'anti-Israel bias' in the budget.

CHART 7: NUMBER OF TEXT PROPOSALS TO SECTION 24 OF REV1 DRAFT OF QUESTIONS RELATING TO PROPOSED PROGRAMME BUDGET RESOLUTION



Source: Rev1 of Questions relating to PPB resolution, 2019-2024

*CANZ, EU, Japan (except for PPB2023), Liechtenstein, Mexico, Norway, Republic of Korea, Switzerland, UK, and the US (except for PPB2021). Each individual State may not have proposed language in each PPB Rev1.

**Chile, Costa Rica, El Salvador, Honduras, Panama, Uruguay.

***US (PPB2021) and Japan (PPB2023) proposed language against human rights funding in negotiations so they are tallied separately for that year.

Only in 2022 (during negotiations on the PPB for 2023), did the stance of some States – as presented through text proposed on the Rev1 – eventually feed into the adoption phase and trigger a vote in 5C. China and Russia had put forth text proposals in the Rev1 on PPB to block the 'frontloading' of resources for 16 HRC mandates in the PPB (see Chapter 4), with their opposition mainly coming from a disagreement on the methodology used by the Secretary-General. The matter came to a vote during the adoption phase of the budget, jeopardising the allocation of resources for a wide range of HRC resolutions. Czechia on behalf of the EU introduced a positive oral amendment to the section of the *Special subjects relating to the PPB* resolution covering all HRC revised estimates, and Russia called a vote but lost. Ultimately all HRC resolutions and decisions for that year were fully funded.

TABLE 1: EXAMPLES OF ATTEMPTS TO DEFUND THE HUMAN RIGHTS PILLAR DURING 5C NEGOTIATIONS THROUGH TEXT PROPOSALS MADE TO SECTION 24 OF REV1 ON PPB RESOLUTION

BUDGET YEAR (YEAR NEGOTIATED)	STATE/GROUP PROPOSING LANGUAGE	EXAMPLES* (*ISHR HAS NOT INCLUDED ALL TEXT PROPOSALS PROPOSED FOR EACH GIVEN YEAR, AND HAS SIMPLIFIED THE LANGUAGE OF THESE EXAMPLES FOR READABILITY)
PPB 2020 (negotiated in 2019)	G77+China	Tried to abolish any OHCHR posts that have been vacant for more than two years
	Russia	Tried to reduce OHCHR's proposed non-post resources (activities) by 50%
PPB 2021 (negotiated in 2020)	G77+China	Tried to make further staffing cuts at OHCHR than those recommended by the ACABQ for posts supporting the Treaty Bodies
	Russia	Tried to abolish 16 long-term temporary positions at OHCHR that support various HRC activities.
	United States	Tried to eliminate 100% of the resources for OHCHR's Subprogramme 4 (supporting the HRC, its subsidiary bodies and mechanisms), that is, an amount of USD 22.3 million.
	United States	Tried to request the Secretary-General to ensure that OHCHR's regular budget posts and activity resources were not used for XB funded posts or activities, and to require reporting to the GA on separation between the two in the next budget submission.
PPB 2022 (negotiated in 2021)	G77+China	Tried to prevent funding for staffing for the Special Rapporteur on Belarus, the Special Rapporteur on Eritrea, the Independent Expert on Mali, the Independent Expert on the Central African Republic and the Special Rapporteur on Iran
	Russia	Tried to eliminate 100% of the funding to implement HRC resolutions 45/1 and 46/20 (OHCHR monitoring and reporting on Belarus in the 2020 electoral aftermath) and 47/19 (Special Rapporteur on Belarus)
PPB 2023 (negotiated in 2022)	G77+China Russia	Tried to not approve the 'frontloading' of the anticipated resource requirements for 2023 emanating from 16 resolutions and decisions of the HRC and tried to eliminate the related resources for those mandates (on Venezuela, DRC, Ukraine in the context of Russia's aggression, South Sudan, Nicaragua, Myanmar, Belarus, and Syria, as well as other one-time resolutions on thematic issues: see Annex V)
	Jointly Belarus, North Korea, Eritrea, Iran, Nicaragua, Russia, Syria, Venezuela	Tried to not approve any resources for the implementation of HRC resolutions S-34/1, S-35/1, 45/20, 49/1, 49/3, 49/22, 49/24, 49/26, 49/27, 50/2, 50/19, 50/20, 51/25, 51/26, and 51/29 (on Ukraine in the context of Russia's aggression, Iran, Venezuela, Nicaragua, North Korea, Syria, Eritrea, Belarus, Russia): for details on the resolutions, see Annex V .
	Japan	Tried to further reduce resources for contractual services by 5% (in addition to the ACABQ's recommended cut of 5%)
PPB 2024 (negotiated in 2023)	G77+China Jointly Russia and Belarus	Tried to reject methodology accepted by the ACABQ for 'frontloading'
	Jointly Russia and Belarus	Tried to reduce OHCHR's non-post resources across the board by 50%
PPB 2025 (negotiated in 2024)	Jointly Belarus, China, Cuba, North Korea, Eritrea, Iran, Nicaragua, Russia, Syria, Venezuela, Zimbabwe	Tried to delete all narratives and references to the Independent Institution on Missing Persons in Syria* from the PPB for 2025 and block the allocation of resources for the mechanism *It is a part of Section 24 but its budget is separate from OHCHR's. It is a separate mechanism from the IIIM Syria included in Section 8 on legal affairs.
	Union State (Russia and Belarus)	Tried to block resources for the implementation of HRC resolutions 52/32 (Commission of Inquiry on Ukraine in the context of the Russian aggression) and 52/29 (OHCHR monitoring and reporting on Belarus).

Text proposals to Rev1 on HRC revised estimates

Similar to the language proposed in the negotiations on Section 24 in the Rev1 of PPB, some States – primarily but not exclusively China and Russia – propose language in 5C negotiations through the Rev1 on HRC revised estimates to drastically eliminate or cut funding required for the implementation of HRC resolutions.

On the other side there are States, especially Like-Minded States and a small group of GRULACS, that make **proposals to reverse the ACABQ's recommended cuts to resources for HRC resolutions. The extreme positions of some States during negotiations to eliminate resources for HRC resolutions blocked consensus and again resulted in the default adoption of the ACABQ's recommended level of funding.**

Unlike with the text proposals on the Rev1 on PPB, on several occasions States that proposed text in the Rev1 on HRC revised estimates then introduced their proposals as a draft resolution ('L Doc') or as hostile oral amendments in 5C during the adoption phase and triggered a vote (more on adoption phase and voting in [Chapter 7](#)).

In this arena, China has operated jointly with Russia, and more recently operates alone (as Russia and Belarus work together as the 'Union State'). Starting in 2022, China and Russia began working with Belarus, Eritrea, Iran, Nicaragua, North Korea, Venezuela and others – mainly all members of the Group of Friends in Defense of the Charter of the United Nations⁸⁶ – to propose language in the HRC revised estimates to defund several HRC mandates mainly related to their countries. This group has then introduced their text proposals as a draft resolution in the main session leading States to trigger a vote at the 5C to block their proposals ([see Chapter 7](#)).

10.alt3. Decides to reduce resources for the implementation Human Rights Council resolutions 46/1, 46/2, 46/17, 46/18, 46/20, 46/21, 46/22, 46/23, 46/30, 47/2, 47/3, 47/13, 47/19, 48/1, 48/16, S-31/1 and S-32/1 by 100 percent and adjust appropriation accordingly; **Commented [UN13]:** Jointly: China, Russian Federation

10.alt3.bis. Requests the Secretary-General to cover the implementation of Human Rights Council resolutions 46/1, 46/2, 46/17, 46/18, 46/20, 46/21, 46/22, 46/23, 46/30, 47/2, 47/3, 47/13, 47/19, 48/1, 48/16, S-31/1 and S-32/1 from voluntary contributions; **Commented [UN14]:** Jointly: China, Russian Federation

10.alt3.ter. Takes note of paragraph 44(a) of the report of Advisory Committee and decides to further reduce resources by 2,000,000 dollars; **Commented [UN15]:** Jointly: China, Russian Federation

Screenshot of text proposals from China and Russia working together to defund HRC resolutions during negotiations on the HRC revised estimates report in 2021

Other countries have acted alone to propose text to block funding related to mechanisms addressing the human rights situation pertaining to their countries, namely: Ethiopia, Iran, Israel, Myanmar, the Philippines, Sudan, and Sri Lanka.

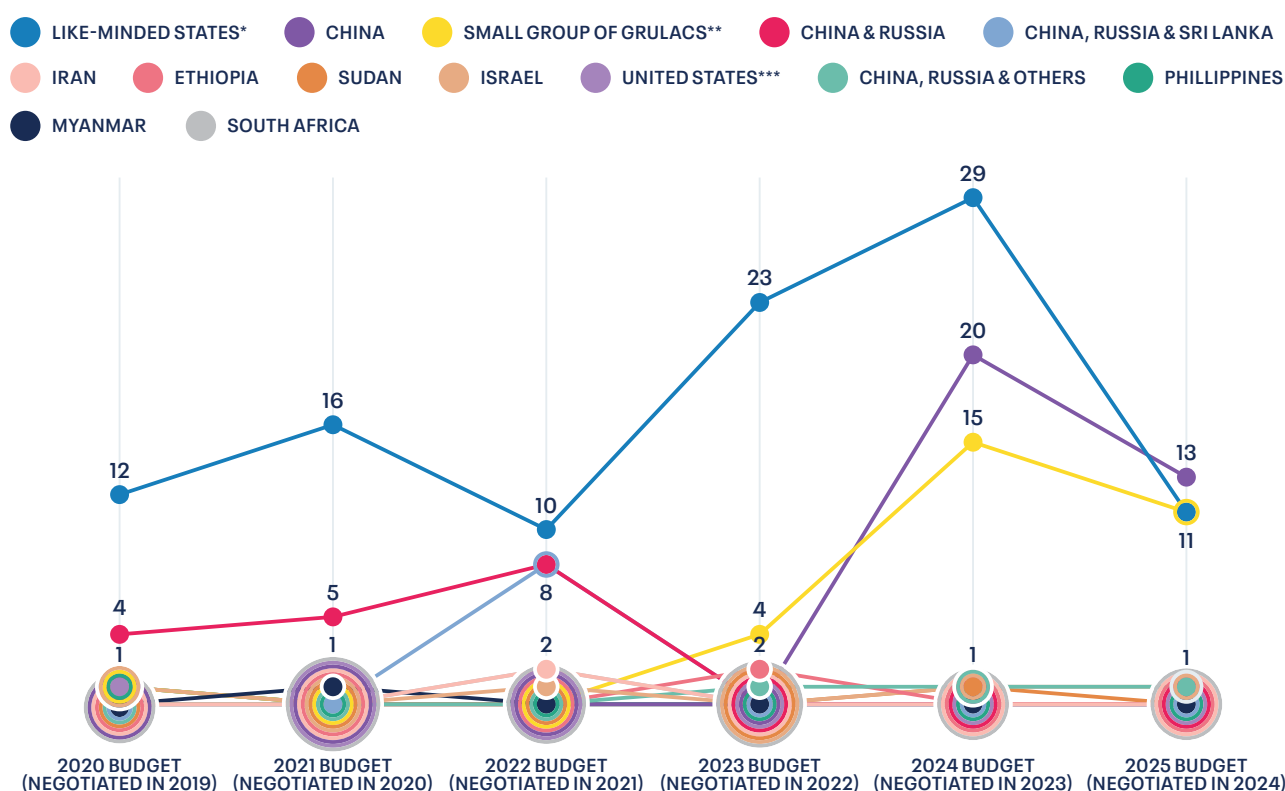
As they do in the negotiations on Section 24 of the Rev1 on PPB, Like-Minded States have proposed language to reverse ACABQ cuts and to increase human rights funding. This mainly includes the EU, CANZ, Japan, Norway, Switzerland, UK, and the US. **As the G77+China does not negotiate as a group**

⁸⁶ The Group of Friends in Defense of the Charter of the United Nations (GOF on UN Charter) is a political group established in New York in 2021. It is a group of 18 States that advocate for State sovereignty and non-interference in internal affairs over the respect of human rights. Most of its members have been accused of serious human rights violations.

in this process, a small group of GRULAC States (most of whom are members of the G77+China) jointly propose language in support of human rights funding. While the States have varied across the period 2019-2024, they included: Argentina, Brazil, Chile, Colombia, Costa Rica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico (the only one not in the G77), Paraguay, Panama, Peru and Uruguay. There has been an increase in text proposals from these GRULAC States since 2022.

On only one occasion, in 2021, did an African State propose language in the Rev1 on HRC revised estimates during the 5C negotiations (it was also the only instance when an African State took part in any of the Rev1 negotiations on human rights during the period reviewed by ISHR). South Africa proposed two amendments to reverse recommended ACABQ cuts to post resources for HRC resolution 47/21 that established the *International Independent Expert Mechanism to Advance Racial Justice and Equality in the context of Law Enforcement*, a flagship initiative of African States, which were ultimately not adopted in the final budget resolution.

CHART 8: NUMBER OF TEXT PROPOSALS TO REV1 DRAFT OF HRC REVISED ESTIMATES WITHIN THE SPECIAL SUBJECTS ON PPB RESOLUTION



Source: Rev1 HRC revised estimates, 2019-2024

*EU, Switzerland, Norway, US, CANZ, Turkey (2019), Japan, Mexico (2020, 2021).

**Uruguay, Argentina, Brazil, Mexico, Paraguay.

***The US adopted a position against human rights funding in 2019 (not included in this chart).

Below is a table of the text proposals targeting specific HRC resolutions during the 5C negotiations on the Rev1 on HRC revised estimates. Most prominent are the efforts of China and Russia. Due to the insistent efforts of some States to block funding for these mechanisms, some of the text proposals listed in the table below triggered a vote during the adoption phase of the last formal 5C session. **None of these text proposals to defund human rights were successful.** (More details on the votes are in [Chapter 7](#)).

TABLE 2: ATTEMPTS TO DEFUND SPECIFIC HRC RESOLUTIONS DURING 5C NEGOTIATIONS THROUGH TEXT PROPOSALS MADE TO REV1 ON HRC REVISED ESTIMATES** For more details on the specific HRC resolutions targeted, [see Annex V](#).

YEAR	STATE(S) PROPOSING	HRC RESOLUTIONS TARGETED	VOTE AT THE 5C MAIN SESSION?
2019	Jointly China and Russia	Decides to absorb resource requirement (staff and activity costs) within the existing budget for HRC resolutions 40/17, 40/18, 40/20, 41/1, 41/2, 41/18, 41/22, 42/2, 42/3, 42/25, 42/26 (on Syria, Iran, North Korea, Eritrea, Philippines, Belarus, Yemen, Myanmar, Venezuela, and Burundi, and on the independent expert (IE) on SOGI).	No
	Jointly China and Russia	Notes the low incumbency rate of general temporary assistance positions (GTA) and decides not to establish GTA positions related to HRC resolutions 40/17, 40/18, 40/20, 41/1, 41/2, 41/18, 41/22, 42/2, 42/3, 42/25, 42/26 (on Syria, Iran, North Korea, Eritrea, Philippines, Belarus, Yemen, Myanmar, Venezuela, and Burundi, and on the IE on SOGI).	No
	Israel	Decides not to approve the proposed resources and posts for the implementation of HRC resolution 40/13 on the Occupied Palestinian Territory (OPT)	Yes, vote called by Algeria on behalf of the Arab Group on oral amendment introduced by Israel containing this proposal (oral amendment rejected 128 to 3, with 13 abstentions)
	United States	Takes note of paragraph 20 of the ACABQ report and decides to reduce total resources by 5% (encompassing all 64 resolutions adopted in HRC's 40th, 41st and 42nd sessions).	No
2020	Jointly China and Russia	Decides to absorb resource requirement (staff and activity costs) within the existing budget for HRC resolutions 45/31, 43/2, 43/24, 43/25, 43/26, 43/27, 43/28, 43/37, 44/1, 44/19, 44/21, 45/15, 45/19, 45/20, 45/1, 43/16, 44/14, 44/23 (on Nicaragua, Iran, North Korea, Myanmar, South Sudan, Syria, Georgia, Eritrea, Yemen, Burundi, Venezuela, and Belarus, as well as a on thematic issues including: the HRC's prevention role, the mandate of the Special Rapporteur on human rights defenders, anniversary of the Responsibility to Protect (R2P), and the UN Charter and human rights).	No
	Jointly China and Russia	Decides not to establish or continue GTA positions related to HRC resolutions 45/31, 43/2, 43/24, 43/26, 43/27, 43/28, 44/1, 44/19, 45/15, 45/19, 45/20, 45/1, 44/14, 44/23 (on Nicaragua, Iran, Myanmar, South Sudan, Syria, Eritrea, Yemen, Burundi, Venezuela, and Belarus, as well as, thematically, on HRC's prevention role, and the anniversary of R2P).	No
	Myanmar	Decides not to approve additional resources for two GTA positions relating to HRC resolution 43/26 (on Myanmar).	No

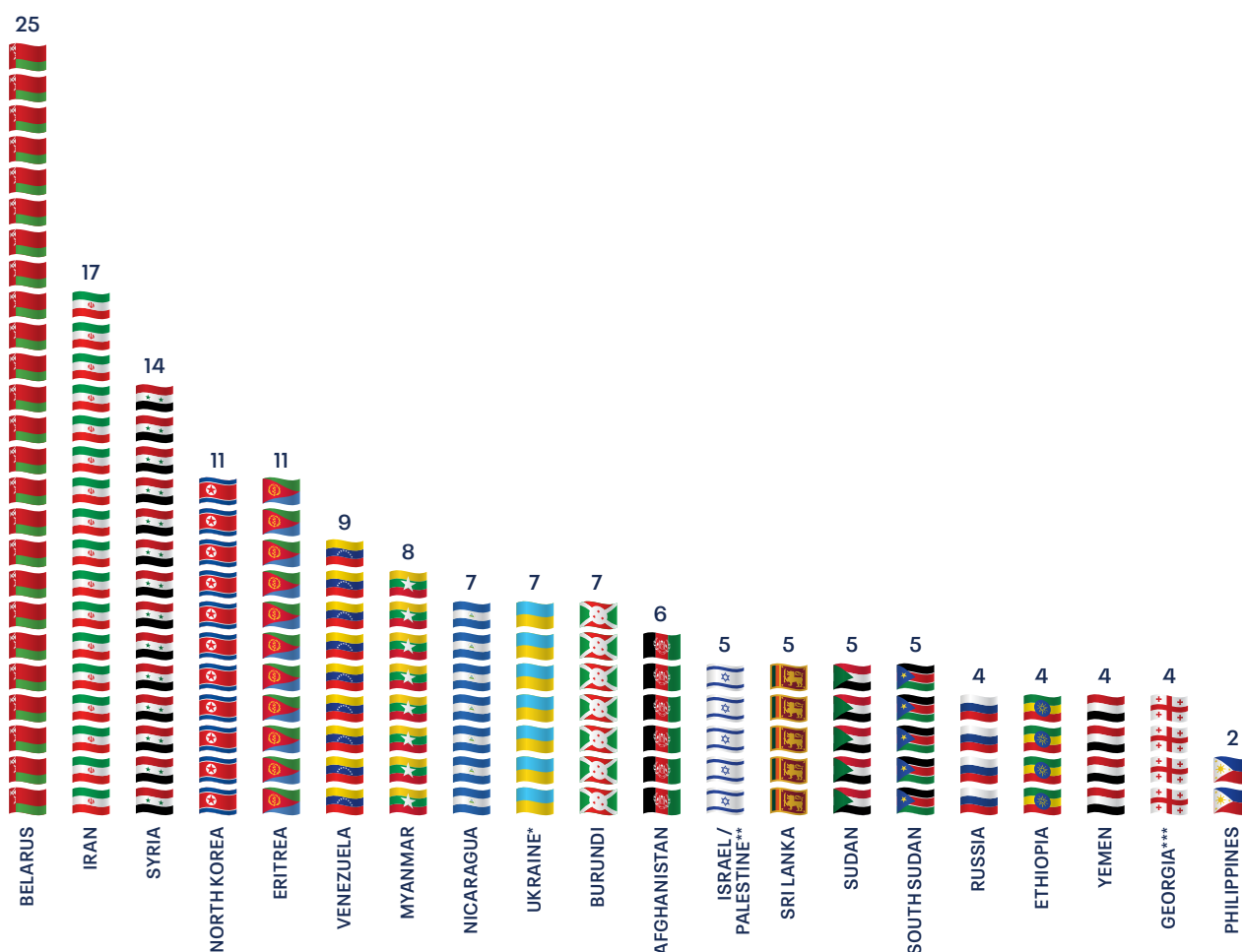
YEAR	STATE(S) PROPOSING	HRC RESOLUTIONS TARGETED	VOTE AT THE 50 MAIN SESSION?
2021	Jointly China and Russia	Decides to reduce resources by 100% for the implementation HRC resolutions 46/1, 46/2, 46/17, 46/18, 46/20, 46/21, 46/22, 46/23, 46/30, 47/2, 47/3, 47/13, 47/19, 48/1, 48/16, S-31/1 and S-32/1 and adjust appropriation accordingly (on Sri Lanka, Nicaragua, North Korea, Iran, Belarus, Myanmar, Syria, South Sudan, Georgia, Eritrea, Ethiopia, Afghanistan, Burundi, and Sudan, as well as, thematically, on civil society space).	No
	Jointly China and Russia	Requests the Secretary-General to cover the implementation of HRC resolutions 46/1, 46/2, 46/17, 46/18, 46/20, 46/21, 46/22, 46/23, 46/30, 47/2, 47/3, 47/13, 47/19, 48/1, 48/16, S-31/1 and S-32/1 from voluntary contributions (on Sri Lanka, Nicaragua, North Korea, Iran, Belarus, Myanmar, Syria, South Sudan, Georgia, Eritrea, Ethiopia, Afghanistan, Burundi, and Sudan, as well as, thematically, on civil society space).	No
	Jointly China, Russia and Sri Lanka	Decides to reduce resources for the implementation of HRC resolution 46/1 (on Sri Lanka) by 100% and adjust appropriation accordingly.	No
	Jointly China, Russia and Sri Lanka	Decides not to establish or continue GTA positions related to HRC resolution 46/1 (on Sri Lanka)	No
	Iran	Decides to reduce the resources proposed for travel of the Special Rapporteur on Iran and one staff by USD 30,000 for HRC resolution 46/18.	Yes, oral amendment introduced by Iran to reverse ACABQ recommendation to approve the conversion of 1 GTA post to 1 RB post (Human Rights Officer, P-3) to support the Special Rapporteur on Iran. Slovenia on behalf of the EU called a vote. Oral amendment was rejected by 70 to 16, with 64 abstentions. Iran then called a vote on the draft <i>Questions relating to the proposed programme budget for 2022</i> resolution as a whole. The resolution was adopted by 159 votes to 0, with 8 abstentions.
	Iran	Decides to reduce the resources proposed for simultaneous interpretation and pre-session documentation by USD 160,000 for HRC resolution 46/18 on the mandate of the Special Rapporteur on Iran.	Yes, oral amendment introduced by Iran to reverse ACABQ recommendation to approve the conversion of 1 GTA post to 1 RB post (Human Rights Officer, P-3) to support the Special Rapporteur on Iran. Slovenia on behalf of the EU called a vote. Oral amendment was rejected by 70 to 16, with 64 abstentions. Iran then called a vote on the draft <i>Questions relating to the proposed programme budget for 2022</i> resolution as a whole. The resolution was adopted by 159 votes to 0, with 8 abstentions.
	Israel	Decides not to approve resources related to HRC resolution S-30/1 on OPT.	Yes, vote called by Guinea on behalf of G77+China on oral amendment introduced by Israel containing this proposal (oral amendment rejected by 125 to 8, with 34 abstentions)

YEAR	STATE(S) PROPOSING	HRC RESOLUTIONS TARGETED	VOTE AT THE 50 MAIN SESSION?
2021	Jointly China, Russia and Sri Lanka	Decides not to establish or continue GTA positions related to HRC resolutions 46/1, 46/2, 46/17, 46/18, 46/20, 46/21, 46/22, 46/23, 46/30, 47/2, 47/3, 47/13, 47/19, 48/1, 48/16, S-31/1 and S-32/1 (on Sri Lanka, Nicaragua, North Korea, Iran, Belarus, Myanmar, Syria, South Sudan, Georgia, Eritrea, Ethiopia, Afghanistan, Burundi, and Sudan, as well as, thematically, on civil society space).	No
2022	Jointly Belarus, North Korea, China, Eritrea, Ethiopia, Iran, Nicaragua, Russia, Syria, Venezuela	Takes note of paragraphs 56, 57 and 7 of the report of the ACABQ, and decides not to approve any resources for the implementation of HRC resolutions S-34/1, S-35/1, 45/20, 49/1, 49/3, 49/22, 49/24, 49/26, 49/27, 50/2, 50/20, 51/25, and 51/29 (on Belarus, North Korea, Eritrea, Iran, Nicaragua, Ukraine in the context of Russia's aggression, Syria and Venezuela).	Yes, vote called by Czechia on behalf of the EU on L.Doc (draft resolution) containing this proposal introduced by Russia on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Russia, Syria and Venezuela) (L. Doc rejected by 80 to 15, with 57 abstentions)
	Ethiopia	Decides not to approve any resources for the implementation of HRC resolution 51/27 on Ethiopia.	Yes, vote called by Czechia on behalf of the EU on L. Doc (draft resolution) introduced by Ethiopia containing this proposal (L. Doc rejected by 71 to 32, with 50 abstentions)
2023	Jointly Belarus, North Korea, China, Eritrea, Iran, Nicaragua, Russia, Syria, Venezuela	Takes note of paragraph 55 of the report of the ACABQ and decides not to approve any resources for the implementation of HRC resolutions 52/29, 52/28, 53/2, 52/27, 52/2, 52/32, 54/23, 52/30 (on Belarus, North Korea, Eritrea, Ukraine in the context of Russia's aggression, Syria, and on a report by the Special Rapporteur on minorities).	Yes, vote called by Spain on behalf of the EU on L. Doc (draft resolution) introduced by Russia on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Russia, Syria and Venezuela containing this proposal (L. Doc rejected by 73 to 17, with 52 abstentions)
	Sudan	Decides not to approve any resources for the implementation of HRC resolution 54/2 on Sudan.	Yes, vote called by Spain on behalf of the EU on L. Doc (draft resolution) introduced by Sudan containing this proposal (L. Doc rejected by 72 to 34, with 38 abstentions)
	Israel	Decides not to approve any resources stemming from the adoption of HRC resolution 53/25 on OPT.	Yes, vote called by Cuba on behalf of the G77+China on oral amendment introduced by Israel containing this proposal (oral amendment rejected by 140 to 3, with 12 abstentions)
2024	Jointly Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Russia, Sudan, Venezuela	Decides not to approve any resources for the implementation of HRC resolutions S-35/1, 55/19, 55/21, 55/23, 55/27, 56/17, 57/2, 57/20 and 57/36 (on Iran, North Korea, Ukraine in the context of Russia's aggression, Belarus, Eritrea, Sudan, and Venezuela).	Yes, vote called by Hungary on behalf of the EU on L. Doc (draft resolution) introduced by Russia on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Russia, Sudan and Venezuela containing this proposal (L. Doc rejected by 79 to 15, with 52 abstentions)
	Israel	Decides not to approve any resources pertaining to the activities mandated related to Israel by the HRC at its 55th session.	Yes, vote called by Saudi Arabia on behalf of the Arab League on oral amendment introduced by Israel containing this proposal (oral amendment rejected by 136 to 7, with 10 abstentions)

The following two charts show the most targeted HRC mandates through text proposals during 5C negotiations between 2019 to 2024.⁸⁷ Chart 9 shows the number of times investigative mechanisms on country situations have been the target of texts to defund them (a single country may be the focus of several resolutions targeted) and Chart 10 shows thematic resolutions that were targeted.

Resolutions pertaining to Belarus were most frequently the focus of efforts to block funding, with a total of 25 separate text proposals made on HRC resolutions on Belarus. Other frequently targeted country-investigative mechanisms were those on Iran, Syria, and North Korea and Ukraine/Russia.

CHART 9: NUMBER OF TIMES HRC RESOLUTIONS ON COUNTRY INVESTIGATIVE MECHANISMS WERE TARGETED BY TEXT PROPOSAL TO DEFUND DURING 5C NEGOTIATIONS, BREAKDOWN BY COUNTRY TARGETED (NEGOTIATIONS BETWEEN 2019 AND 2024)



Source: Rev1 HRC revised estimates, 2019-2024

* Human rights violations in the context of the Russian aggression.

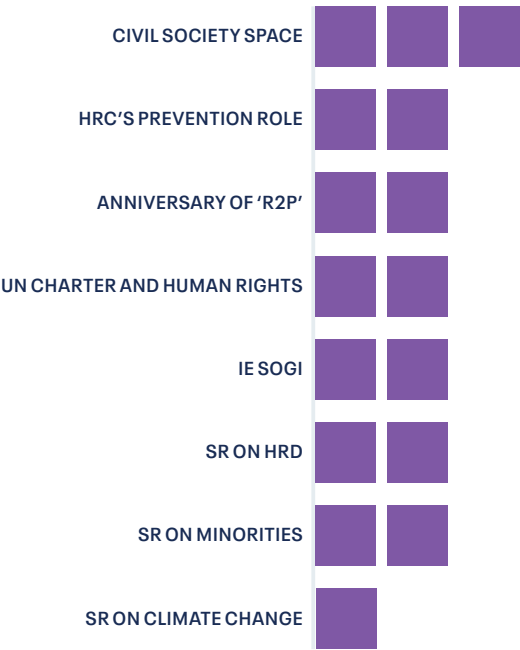
** This includes resolutions on Israel and the Occupied Palestinian Territory, including East Jerusalem, and the occupied Syrian Golan.

*** In the context of the Russian occupation of Abkhazia and the Tskhinvali region/South Ossetia.

⁸⁷ Not included are the 16 HRC resolutions that were 'frontloaded' in PPB 2023 as the dispute in 5C was on the methodology used rather than specifically targeting those 16 resolutions. Indeed, some of the 16 resolutions were targeted in different text proposals that year in HRC revised estimates.

Civil society space resolutions were the most frequently targeted thematic resolutions, though there were also efforts to defund the mandates of the independent expert on SOGI (in 2019), the Special Rapporteur on human rights defenders (in 2020) and the Special Rapporteur on climate change (in 2021), the latter two having been adopted by consensus by the HRC.

CHART 10: NUMBER OF TIMES HRC THEMATIC RESOLUTIONS WERE TARGETED BY TEXT PROPOSAL TO DEFUND DURING 5C NEGOTIATIONS, BY TOPIC (NEGOTIATIONS BETWEEN 2019 AND 2024)



Source: Rev1 HRC revised estimates, 2019-2024

SR = Special Rapporteur

HRDs = Human rights defenders

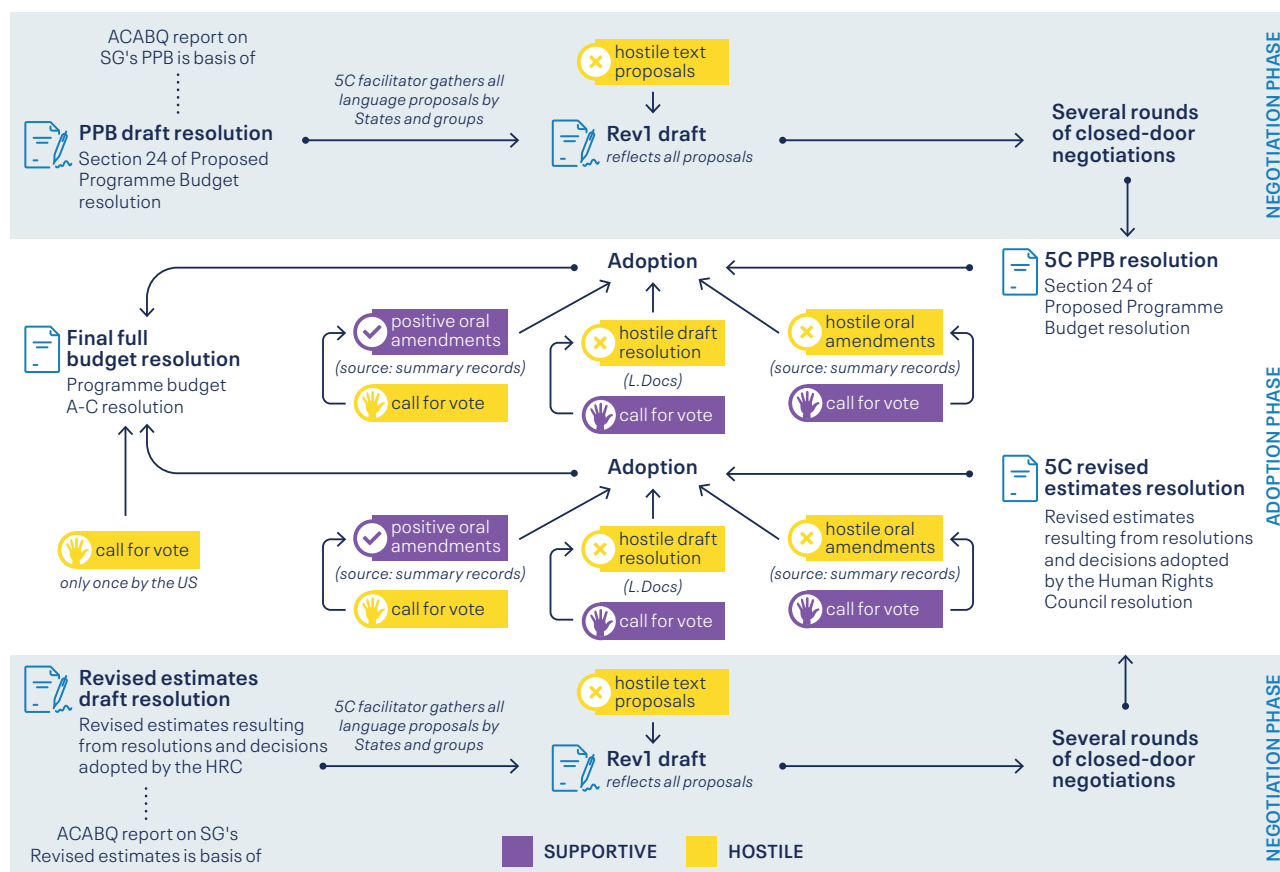
IE SOGI = Independent expert on sexual orientation and gender identity



Prime Minister of Israel addresses 79th session of General Assembly debate. © UN Photo/Loey Felipe

7. VOTES TO DEFUND HUMAN RIGHTS MANDATES AT THE FIFTH COMMITTEE

After negotiation, the 5C enters the adoption phase, when the budget is approved. The following year's budget must be adopted before the current year's budget ends at midnight on 31 December. Budget resolutions are adopted by 5C during the last formal session of its main session, usually close to Christmas in late December (or the New Year if negotiations are extremely contentious). Later the same day, the GA plenary will adopt all final budget resolutions, usually voting on the same lines as the 5C. The GA plenary will also adopt the final budget resolution called the *Programme budget [for relevant year] A-C*, which is the final budget appropriations against which Member States' contribution for the following year are assessed.



During the adoption phase, States that were unable to push through their objectives to defund specific human rights mechanisms during negotiations may adopt specific tactics, such as introducing hostile oral amendments or draft resolutions (known as 'L. Docs'), to force a vote in the Committee over whether the mechanism receives funding.

On the other side, WEOG States have introduced positive oral amendments to ensure funding or support for mechanisms that were established by other intergovernmental bodies. Hostile States may then call votes on those positive amendments. Lastly, some States unhappy with the result of a vote triggered on a specific 'L Doc' or oral amendment, may call a vote on the resolution in question as a whole, as a last resort.

China, Russia, Israel, Iran and other countries have proposed very strong language during 5C negotiations to block funding for OHCHR and HRC resolutions and then reintroduced these proposals as oral amendments or 'L. Docs' during the 5C budget adoption phase, thus triggering votes.

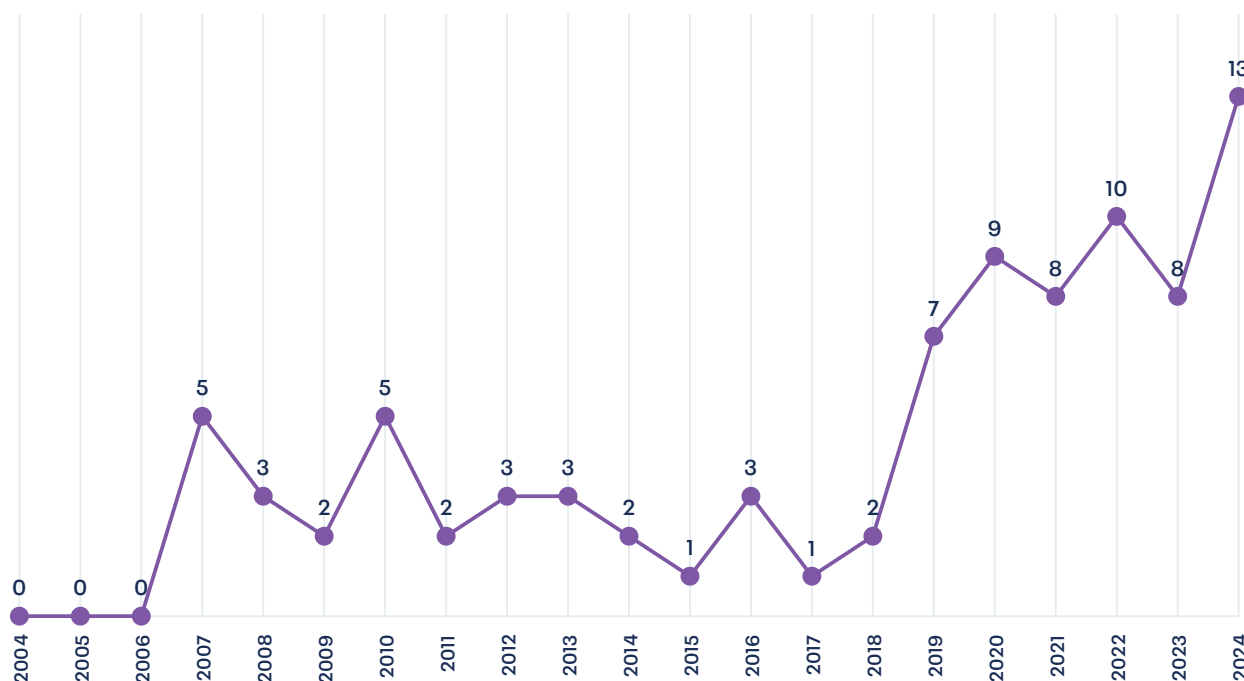
Several 5C delegates told ISHR that **on draft language related to human rights, negotiations essentially don't take place anymore, and everyone expects a vote to be called.** Most delegates approached the votes pragmatically. They explained that votes are now needed to prevent the defunding of the human rights budget. They are not worried that a hostile vote will succeed because there are enough States that support 5C's purpose to ensure that there are adequate resources to fund the decisions made by other bodies of the UN. However, the risk always remains that human rights funding could be lost through a vote.

The last time the 5C adopted all aspects of the regular budget by consensus without a vote was in 2006 (according to ISHR's review of votes in 5C between 2004-2024). In 2007, the US called three votes on the budget, due to the inclusion of resources for the Durban Review Conference, which the US opposes on issues such as reparations for slavery and criticisms of Israel.⁸⁸

As Chart 11 below shows, there has been a sustained increase in all kinds of votes at 5C since 2007, though the trend has worsened significantly since 2020. These votes encompass different sections of the PPB, programme plans, revised estimates, or resolutions as a whole. **In 2020, the US called a vote on the entire final budget appropriations for that year, which was the only instance a vote was called on that resolution in the period ISHR reviewed.** The US, nearing the end of the first Trump administration, called the vote after losing a vote on reintroducing sanctions on Iran at the UN Security Council and on the basis that the budget 'perpetuated antisemitism and anti-Israel bias.'

ISHR counted a total of 87 votes called in 5C during the regular budget adoption session between 2004-2024. The highest number of votes called in a single session was in 2024, with 13 votes.

CHART 11: VOTES IN FIFTH COMMITTEE MAIN SESSION ON REGULAR BUDGET RESOLUTIONS



Source: 5C summary records, 2004-2024

Of these votes, a smaller number have targeted or put the human rights pillar at risk of defunding. Similarly to text proposals to Rev1 drafts of PPB and revised estimates resolutions, the most frequent targets of such efforts are specific HRC investigative mechanisms that seek to hold States accountable for gross human rights violations.

According to ISHR's review of the past 20 years of votes in the 5C, there has been a total of 20 attempts to defund the human rights pillar through votes. **Israel is the state that has most frequently sought to defund HRC resolutions**, having done this on seven occasions since 2009, all related to preventing the funding for HRC mandates related to the Occupied Palestinian Territory (OPT).

⁸⁸ Syria also called a vote on the resolution related to resources for Special Political Missions. *Summary record of the 26th meeting Held at Headquarters, New York, on Friday, 21 December, 2007, at 10.45 p.m.*, Fifth Committee, A/C.5/62/SR.26 (6 February 2008), para. 41.

Yet, only Israel and the US, with the occasional support of Pacific States such as Palau, Nauru and Papua New Guinea, have consistently voted in favour of these initiatives, opposed by an overwhelming majority of the UN's membership ([see Annex VII](#)).

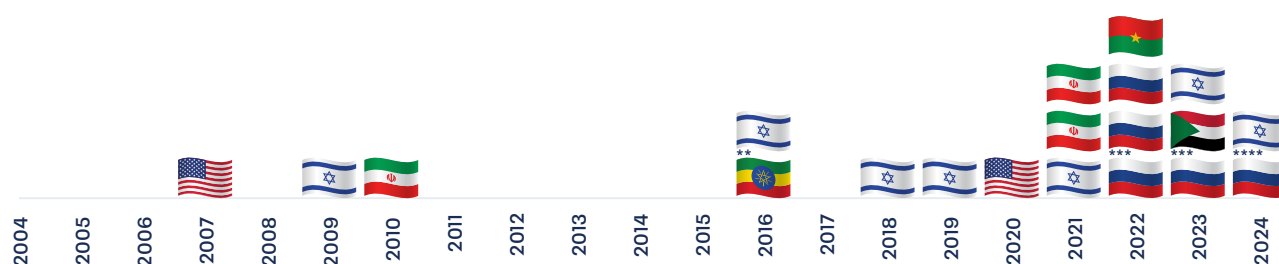
While many States are responsible for the overall breakdown in consensus in 5C, Israel, as well as Russia and China acting with a group of States, trigger votes claiming the mechanisms are politically biased when it comes to their own country situation or those of their allies. These States are acting in their own political self-interests while undermining the mandate of the 5C and the human rights pillar.

5C has thus become over time a microcosm of wider geopolitical issues, especially in the context of armed conflicts, including Russia's invasion of Ukraine and Israel's genocide in Gaza.

'Some [political] issues shouldn't be discussed here because it is not the mandate of the Fifth Committee, but countries raise them anyway, which forces a vote.'

Fifth Committee delegate from Global South country

CHART 12: ATTEMPTS* TO DEFUND HUMAN RIGHTS PILLAR IN FIFTH COMMITTEE SESSIONS BY STATE



Source: 5C summary records, 2004-2024

* Through hostile oral amendment, 'L doc' draft resolution, or vote called on positive amendment.

** Ethiopia on behalf of African Group.

*** Russia on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Syria and Venezuela.

**** Russia on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Sudan and Venezuela.

Since 2022, Russia has worked with China and a group of other States⁸⁹ to reintroduce the same language to defund HRC resolutions proposed in Rev1 drafts on HRC revised estimates, now in the form of 'L Doc' draft resolutions triggering a vote during the adoption phase. Aside from China, whose gross human rights violations are not scrutinised by an HRC resolution, those States are all seeking to defund HRC mandates related to their country's human rights situation.

2022 was a particularly contentious year for HRC funding, as the dispute over 'frontloading' occurred that year (described in [Chapter 4](#)). Russia called two votes to prevent the funding of tens of millions of dollars for 57 HRC resolutions and decisions that year. 2022 was also marked by geopolitical events that contributed to a tense atmosphere in 5C negotiations and sessions. In February, Russia invaded Ukraine and in August OHCHR released a landmark assessment that China may be committing crimes against humanity in the Xinjiang Uyghur Autonomous Region.

⁸⁹ The other States that co-sponsor the resolution are Belarus, North Korea, Eritrea, Iran, Nicaragua and Venezuela, all members of the Group of Friends of the UN Charter. In 2024, Sudan joined the efforts for the first time. In 2022 and 2023, Syria also joined the efforts, but did not in 2024.

ISHR also documented how **some States that are the subject of country-specific mandates (namely Iran, Ethiopia, Sudan) have also acted on their own to trigger votes in the 5C.** They attempted to undermine those mandates by introducing ‘L Doc’ resolutions, hostile oral amendments, or calling for votes on resolutions, all with a view to blocking their funding. **This tactic has been used by Israel for over a decade**, but only recently began to be adopted by other countries, starting in 2021. One former 5C delegate from the Global South told ISHR that the votes are likely called because of the position of the country’s government rather than their 5C delegate. ‘The polarisation is not just in the delegates but in capitals’, they said.⁹⁰

ISHR analysed votes at the 5C on attempts to defund HRC resolutions establishing country investigations, since 2018 (see [Annex VII](#)). **Countries from WEOG and Eastern Europe, from Latin America, joined by Japan, Türkiye and recently South Korea, are the only ones to overwhelmingly vote against defunding of HRC resolutions.** Among them, while 35 have consistently done so over time, others have supported,⁹¹ or did not oppose, Israel’s calls for votes to defund OPT inquiries at least once.⁹²

On the other hand, **a group of about 15 States – nearly all part of the UN Group of Friends in Defense of the UN Charter – consistently vote in favour of their own efforts to defund HRC investigations.**⁹³ A handful of African States have also occasionally voted for defunding HRC-created country investigations.⁹⁴ The **other countries from Africa and Asia-Pacific abstain or do not vote, even when some of them have endorsed the same HRC resolutions in Geneva.**

The most extreme example of weaponisation of 5C votes was probably the exceptional attempt led by the African Group to fully defund the UN’s Independent Expert on SOGI upon the creation of its mandate by the HRC in 2016. After losing the vote at the HRC, the African Group, in coordination with States of the Organisation of Islamic Cooperation, attempted to vote the mandate down at the 3C, and, upon a second failure, to defund it at the 5C. Latin American States called a vote to oppose the African Group’s hostile amendment, which was narrowly defeated by 82 against to 65 in favour, with 16 abstentions.

⁹⁰ ISHR interview with former Fifth Committee delegate, July 2024.

⁹¹ This includes Czechia, Georgia, Hungary, Israel, Palau and the US, which have endorsed or not opposed defunding more than once. Argentina and Paraguay shifted from opposing to supporting defunding of OPT investigations since 2024. On the other hand, Australia and the Marshall Islands shifted from having supported at least once the defunding of OPT mandates in the past, to opposing them in 2024.

⁹² Albania, Ecuador, and North Macedonia have recently abstained at least twice. 13 countries abstained only once, on the attempt to defund HRC resolution S-30/1 on the OPT in 2021 (Austria, Bulgaria, Canada, Croatia, Italy, Lithuania, Montenegro, Netherlands, Slovakia, Slovenia, UK and Uruguay), otherwise opposing all other attempts to defund OPT and other country focused investigations. Brazil, Colombia, Honduras, South Korea and Ukraine shifted from abstentions to voting against defunding of OPT mandates since 2023, while the Dominican Republic did so from 2021, and Guatemala from 2024.

⁹³ Belarus, Bolivia, China, Cuba, Ethiopia, Eritrea, Iran, Mali, Nicaragua, North Korea, Russia, Sri Lanka, Sudan, Syria, Zimbabwe.

⁹⁴ Botswana and Burundi in 2024; Madagascar, Mozambique, Niger and South Sudan in 2023; and Equatorial Guinea in 2022.

TABLE 3: ATTEMPTS TO DEFUND SPECIFIC HRC RESOLUTIONS THROUGH VOTING IN THE BUDGET ADOPTION PHASE AT 5C

YEAR	STATE	METHOD TO DEFUND	HUMAN RIGHTS MANDATE OR FUNDING TARGETED	OUTCOME OF VOTE
2009	Israel	Called a vote on section of draft resolution that approved resources for implementation of HRC resolution S-9/1	HRC resolution S-9/1 that established the UN Fact Finding Mission on the Gaza conflict	The section of draft resolution was adopted by 137 to 1, with 3 abstentions
2016	Burkina Faso (on behalf of the African Group)	Introduced hostile oral amendment to not allocate budgetary resources for implementation of HRC resolution 32/2	HRC resolution 32/2 that established the Independent Expert on SOGI	Argentina on behalf of Brazil, Chile, Colombia, Costa Rica, El Salvador, Mexico and Uruguay called a vote on the oral amendment. Amendment was rejected 82 to 65, with 16 abstentions
	Israel	Introduced hostile oral amendment to not approve any resources stemming from the adoption of HRC resolution 31/36	HRC resolution 31/36 on Israeli Settlements in the OPT and occupied Syrian Golan	Thailand on behalf of G77+China called a vote on the oral amendment. Amendment was rejected 151 to 6, with 6 abstentions
2018	Israel	Introduced hostile oral amendment to not appropriate any resources for the implementation of HRC resolution S-28/1	HRC resolution S-28/1, that established a Commission of Inquiry (COI) on the protests in Gaza in 2018 and the Israeli military response	Kuwait on behalf of the Group of Arab States called a vote on the oral amendment. Amendment was rejected 118 to 4, with 19 abstentions
2019	Israel	Introduced hostile oral amendment to not approve the proposed resources for implementation of HRC resolution 40/13	HRC resolution 40/13 on recommendations of the COI on the OPT	Algeria on behalf of the Group of Arab States called a vote on the oral amendment. Amendment was rejected 128 to 3, with 13 abstentions
2021	Iran	Introduced hostile oral amendment to not approve the conversion of one GTA position to one regular budget post (Human Rights Officer, P-3) to support the Special Rapporteur on Iran	HRC resolution 46/18, that extended by one year the mandate of the Special Rapporteur on Iran	Slovenia on behalf of the EU called a vote on the oral amendment. Amendment was rejected by 70 to 16, with 64 abstentions
	Iran	After losing the vote on the conversion of post (see above), Iran called a vote on the draft resolution <i>Questions relating to the proposed programme budget for 2022</i> as a whole	Entire human rights budget was at risk	The resolution was adopted by 159 votes to 0, with 8 abstentions
	Israel	Introduced hostile oral amendment to not approve resources related to HRC resolution S-30/1	HRC resolution S-30/1, that established a COI on the 21 May 2021 conflict in the OPT	Guinea on behalf of G77+China called a vote on the oral amendment. Amendment was rejected by 125 to 8, with 34 abstentions

YEAR	STATE	METHOD TO DEFUND	HUMAN RIGHTS MANDATE OR FUNDING TARGETED	OUTCOME OF VOTE
2022	Ethiopia	Introduced 'L. Doc' draft resolution to not approve any resources for HRC resolution 51/27	HRC resolution 51/27, that established the International Commission of Human Rights Experts on Ethiopia	Czechia on behalf of the EU called a vote on the 'L. Doc'. 'L. Doc' was rejected by 71 to 32, with 50 abstentions
	Russia (on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Syria and Venezuela)	Introduced 'L. Doc' draft resolution to not approve any resources for the implementation of HRC resolutions S-34/1, S-35/1, 45/20, 49/1, 49/3, 49/22, 49/24, 49/26, 49/27, 50/2, 50/20, 51/25 and 51/29	HRC resolutions S-34/1, S-35/1, 45/20, 49/1, 49/3, 49/22, 49/24, 49/26, 49/27, 50/2, 50/20, 51/25, and 51/29, that mandated investigative mechanisms on Belarus, North Korea, Eritrea, Iran, Nicaragua, Russia, Ukraine in the context of Russia's aggression, Syria and Venezuela, respectively	Czechia on behalf of EU called a vote on the 'L. Doc'. 'L. Doc' was rejected by 80 votes to 15, with 57 abstentions
	Russia	Called vote on positive oral amendment by Czechia on behalf of the EU to approve post and non-post resources for 2023 related to resolutions and decisions adopted by the HRC in 2022 (USD 51.6 million) as proposed by the Secretary-General, including those anticipated in the PPB for 2023 (related to 'frontloading')	While the vote was called over the dispute over the methodology that the Secretary-General used to 'frontload' 16 HRC resolutions into the PPB 2023, by calling a vote put at risk USD 51.6 million to fund 57 HRC resolutions and decisions (encompassing 16 resolutions frontloaded in PPB 2023, 13 resolutions from the HRC 50th session, 26 resolutions and one decision from HRC 51st session, and one resolution from HRC 34th special session)	Czechia's oral amendment was adopted by 84 to 19, with 50 abstentions
	Russia	After losing the previous vote (see above), called a vote on Section XIV (HRC revised estimates), as orally amended, of draft resolution <i>Special subjects relating to the proposed programme budget for 2023</i> as a whole	USD 51.6 million to fund 57 HRC resolutions and decisions (see above)	Draft resolution was adopted by 112 to 12, with 26 abstentions
2023	Russia (on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Syria and Venezuela)	Introduced 'L. Doc' to not approve any resources for the implementation of HRC resolutions 52/29, 52/28, 53/2, 52/27, 52/2, 52/32, 54/23 and 52/30.	HRC resolutions 52/29, 52/28, 53/2, 52/27, 52/2, 52/32, 54/23, 52/30, that mandated investigative mechanisms on Belarus, North Korea, Eritrea, Iran, Nicaragua, Russia, Ukraine in the context of Russia's aggression, Syria and Venezuela)	Spain on behalf of the EU called a vote on the 'L. Doc'. 'L. doc' was rejected by 73 to 17, with 52 abstentions

YEAR	STATE	METHOD TO DEFUND	HUMAN RIGHTS MANDATE OR FUNDING TARGETED	OUTCOME OF VOTE
2023	Sudan	Introduced 'L. Doc' to not approve any resources for HRC resolution 54/2	HRC resolution 54/2, that established the UN Fact-Finding Mission on Sudan	Spain on behalf of the EU called a vote on the 'L. Doc'. 'L. Doc' was rejected by 72 to 34, with 38 abstentions
	Israel	Introduced hostile oral amendment to not approve any resources stemming from adoption of HRC resolution 53/25	HRC resolution 53/25, that implemented HRC resolution 31/36 on Israeli settlements in the OPT	Cuba on behalf of G77+China called a vote on the oral amendment. Amendment was rejected by 140 to 3, with 12 abstentions
2024	Russia (on behalf of Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Sudan and Venezuela)	Introduced 'L. Doc' to not approve any resources for the implementation of HRC resolutions S – 35/1, 55/19, 55/21, 55/23, 55/27, 56/17, 57/2, 57/20 and 57/36	HRC resolutions S – 35/1, 55/19, 55/21, 55/23, 55/27, 56/17, 57/2, 57/20 and 57/36, that mandated investigative mechanisms on Iran, North Korea, Russia, Ukraine in the context of Russia's aggression, Belarus, Eritrea, Sudan, and Venezuela)	Hungary on behalf of the EU called a vote on the 'L. Doc'. 'L. Doc' was rejected 79 to 15, with 52 abstentions
	Israel	Introduced hostile oral amendment to not approve resources for all resolutions related to Israel adopted by HRC at its 55th session	All activities related to Israel mandated by the HRC at its 55th session (HRC resolutions 55/28 and 55/32)	Saudi Arabia on behalf of the Arab League called a vote on the oral amendment. Amendment was rejected 136 to 7, with 10 abstentions

Additionally, **the US and Iran have also called votes on budget resolutions as a whole, putting the entire human rights budget at risk:**

- In 2007, the US called a vote on the draft resolution *Questions relating to the proposed programme budget for the biennium 2008-2009* as a whole. It put the human rights budget in PPB for biennium 2008-2009 at risk, including an agreed position of doubling the resources for OHCHR. The draft resolution was eventually adopted by 141 votes to 1.
- In 2010, Iran called a vote on the draft resolution *Questions relating to the programme budget for the biennium 2010-2011* as a whole. It put at risk funding for resolutions and decisions from the HRC's 12th, 13th, and 14th sessions and for the Committee on the Rights of Persons with Disabilities. The draft resolution was eventually adopted by 144 votes to 1, with 3 abstentions.
- In 2020, the US called a vote on the draft resolution *Programme budget for 2021 A-C*. It put the entire human rights budget at risk. The draft resolution was eventually adopted by 151 to 2. The US, nearing the end of the first Trump administration, called the vote after losing a vote at the UN Security Council on reintroducing sanctions on Iran and on the basis that the budget 'perpetuated antisemitism and anti-Israel bias.'⁹⁵

⁹⁵ Summary record of the 8th meeting Held at Headquarters, New York, on Wednesday, 30 December 2020, at 6 pm, Fifth Committee, A/C.5/75/SR.8 (15 March 2021), paras. 128, 131-132.

Israel's use of the Fifth Committee to try to defund HRC resolutions on the Occupied Palestinian Territory (OPT)

Over the past twenty years, Israel has tried to eliminate funding for HRC resolutions at 5C more frequently than any other country. It does this through tabling hostile oral amendments or calling votes during budget negotiations to block resources for resolutions related to Palestine.

These moves are reflective of a broader Israeli narrative accusing the work of the HRC and its mechanisms as politically biased and prejudicial towards Israel, citing the existence of standing Item 7 of the HRC agenda (Human Rights Situation in Palestine and Other Occupied Arab Territories) and the Special Rapporteur on the OPT. **Israel votes against efforts by Russia, China and other countries to defund other HRC mandates, but is narrowly using the 5C to advance its own political objectives relating to Palestine through the budget process.**

Israel made seven attempts (in 2009, 2016, 2018-2019, 2021, and 2023-2024) related to resolutions that addressed country-specific rights violations which Israel claimed were politically biased. The resolutions established international investigative mechanisms on the OPT and other territories occupied by Israel, including a fact-finding mission, two commissions of inquiry, and a resolution establishing a database on business enterprises operating in illegal Israeli settlements.

In 2009, when Israel called a vote on the paragraph of the draft resolution for the budget for 2010-2011 that would fund the HRC resolution that established a Fact Finding Mission on the Gaza conflict, its delegate acknowledged that Israel 'valued the consensus-based decision making of the [Fifth] Committee, a professional and technical body' but was calling the vote 'as a matter of principle'.⁹⁶ Later statements made by Israel when triggering votes abandoned the language around respecting the 5C's principle of consensus.

Israel has lost all the votes it has triggered. It receives relatively little support, mainly from the US, and some Western or other States that either vote with Israel or abstain. In 2018, after Canada abstained on the vote that defeated (118 votes to 4, with 19 abstentions) a hostile oral amendment from Israel to not fund HRC resolution 2-28/1, its delegate said in an explanation of its vote that 'the [Fifth] Committee's role in considering Human Rights Council resolutions was not to further evaluate the related mandates but purely to set the level of resources required to complete the approved tasks'.⁹⁷

Western States have also voted against Israel's efforts. In 2023, following Israel's oral amendment to eliminate funding for HRC resolution 53/25 (rejected by 140 votes to 3, with 12 abstentions), Spain speaking on behalf of the EU stated the EU voted against the amendment because it 'would remove all funding for one of those mandates and result in its non-implementation, in violation of a decision of the [Human Rights] Council'.⁹⁸

⁹⁶ Summary record of the 22nd meeting Held at Headquarters, New York, on Wednesday, 23 December 2009 at 11 p.m., Fifth Committee A/C.5/64/SR.22 (18 February 2010), para. 18.

⁹⁷ Summary record of the 26th meeting Held at Headquarters, New York, on Saturday, 22 December 2018, at 5 p.m., Fifth Committee, A/C.5/73/SR.26 (18 January 2019), para. 48.

⁹⁸ Summary record of the second part* of the 26th meeting Reconvened at Headquarters, New York, on Friday, 22 December 2023, sat 9 a.m., Fifth Committee, A/C.5/78/SR.26/Part II (29 January 2024), para. 77.

In addition to votes on HRC resolutions, States have also tried to use the 5C to **deny resources to other country-specific mandates or offices with human rights functions** mandated by bodies other than the HRC and outside of Section 24 of PPB. This includes:

- **Activities related to the ‘responsibility to protect’ (‘R2P’)** – Since 2010, there has been an annual effort led mainly by Cuba to target (and since 2011 delete all references to) the activities and outputs related to the ‘Responsibility to Protect’ (known as ‘R2P’) as contained in the section for Special Political Missions of the *Special subjects relating to the PPB* resolution.⁹⁹ R2P is an international commitment by which if a State fails to protect its population from mass atrocities (genocide, war crimes, ethnic cleansing, and crimes against humanity), the international community has the responsibility to intervene. A total of 19 votes have been triggered between 2010-2024, mainly over hostile oral amendments, though on four occasions Cuba or Venezuela called a vote on the budget section as a whole.
- **International, Impartial and Independent Mechanism (IIIM) on Syria** – Every year since 2019, Russia has led efforts to deny resources for and delete all references to the IIIM, which was established by the GA to investigate serious crimes under international law in Syria. A total of 20 votes have been triggered over funding for the IIIM between 2019-2024.
- **UNRWA** – The UN agency for Palestinian refugees (UNRWA) is funded through a dedicated section of the budget, Section 26. Following the Hamas attack on Israel on 7 October 2023, budget negotiations became even more politicised around Section 26. Four votes have been triggered by Israel between 2023-2024 in relation to Section 26 or revised estimates for the section.

As States like Russia and China assertively seek to cut human rights funding in the 5C, many States take inconsistent positions on the same human rights mandates in 5C compared to other UN mechanisms and bodies, leading to tension. For example, **some States have supported resolutions in the HRC or the Security Council and then argued, voted against or failed to support them once they reach the 5C.**

Alarmingly, some States who are members of the HRC have failed to defend the funding of resources in the 5C to ensure HRC resolutions they supported as HRC members are implemented.

During the 5C's 2024 main session, Russia, China and other countries introduced an ‘L. Doc’ draft resolution to defund several HRC resolutions adopted in 2024 (and one from 2022).¹⁰⁰ HRC Member States Ghana, the Gambia, Libya, Nepal, Paraguay, Indonesia, Malaysia, South Africa, and the United Arab Emirates abstained in the vote to defund these mandates, even though they had voted in favour of at least one of the resolutions at the HRC.¹⁰¹

In total, at least 19 current or former HRC members (Armenia, Bahamas, Benin, Côte d’Ivoire, Gabon, Gambia, Ghana, Indonesia, Libya, Malaysia, Maldives, Mauritania, Malawi, Morocco, Nepal, Paraguay, Somalia, South Africa and the UAE) voted in favour of at least one HRC resolution establishing country investigations targeted jointly with other HRC resolutions at 5C, yet failed to vote against their defunding at the Fifth Committee. Similarly, at least 11 (Angola, Armenia, Benin, Burkina Faso, Côte d’Ivoire, Eritrea, Gambia, Malawi, Somalia, Uzbekistan, Viet Nam) voted at least once in support of HRC resolutions on the OPT, yet failed to oppose their defunding at the 5C (more in [Annex VII](#)).

⁹⁹ The amendments specifically seek to defund activities and outputs related to the Special Adviser to the Secretary-General on the Responsibility to Protect and the Office of the Special Adviser to the Secretary-General on the Prevention of Genocide.

¹⁰⁰ Co-sponsored by Belarus, China, North Korea, Eritrea, Iran, Nicaragua, Russia, Sudan and Venezuela. *Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-fifth, fifty-sixth and fifty-seventh regular sessions*, Fifth Committee, A/C.5/79/L.11 (20 December 2024).

¹⁰¹ ISHR review of HRC resolutions and 2024 Fifth Committee main session voting history.

'If only fighting at the Human Rights Council, [a State] is either 'delusional or cynical' and needs to see the fight straight through to the Fifth Committee.'

Former Fifth Committee delegate

Delegates expressed frustration with States who are voting inconsistently and not maintaining a consistent position or following through in New York on actions taken in Geneva. Some interviewees said this is a problem with every regional group, and some called out the five permanent members of the Security Council as also being inconsistent, likely aiming to avoid the political cost of opposing in one body while then trying to dismantle the mechanism in the 5C.



Prime Minister of Israel addresses 79th session of General Assembly debate. © UN Photo/Loey Felipe



© UN Photo/Jean-Marc Ferré

8. CHINA'S GROWING INFLUENCE IN THE FIFTH COMMITTEE

China has a strong presence in the 5C, as is expected for a major financial contributor to the regular budget. **In the past 10-15 years, as China's economy and political weight grew – together with its assessed contribution to the budget – so has the Chinese delegation to 5C increased in size, diplomatic experience and outspokenness to advance the government's priorities.**

As of 2025, China's assessed contribution is 20%, and it now owes an additional USD 200 million every year. This is a rapid and steep rise from previous periods, as China was paying 15.3% from 2022 to 2024, 12% from 2019 to 2021, 8% from 2016 to 2018, 5.2% from 2013 to 2015, and between merely 1% and 3.2% before that.

China has invested heavily in representation and influence on technical subsidiary bodies that support the 5C, with membership on the ACABQ, the CPC and the BoA, to influence the recommendations of those bodies. It is **willing to block consensus in the 5C to ensure those technical bodies' recommendations get adopted as the only agreeable alternative.**

According to several delegates, as China's presence in the 5C grew, it adopted tactics learnt from the US and, to an extent, Russia. **During the first Trump Administration, the US became more aggressive towards the UN (2017 – 2021), China also became much more assertive in the 5C.**

China began to openly adopt some of the tactics that the US delegation was using to try and shape negotiations to advance its political objectives, namely to block funding for areas of the human rights budget.

Some of China's tactics included **cherry-picking mandates to support, paying assessed contributions late, blocking consensus in negotiations, and working with Russia to trigger votes when it wanted to defund resolutions.**

China began to take a more assertive stance during the votes to defund human rights mechanisms. Before 2019, China used to abstain on some votes in the 5C, most notably those related to defunding activities around 'R2P'. However, starting in 2019, China began to vote in favour of blocking funding or removing references to mechanisms from programme plans. Since 2022, China has taken an even more aggressive posture, including by co-sponsoring the resolutions to defund several HRC resolutions or eliminate the IIIM on Syria.

China's approach to human rights funding

As China's contributions to the UN budget have risen, it is much more cost-conscious, and it is looking for increased savings in budgets for financial reasons. This includes looking for cuts in the development pillar even though it is important to fellow G77 States. In some areas, the Chinese delegation has adopted **an 'efficiency' argument to try to negotiate cuts to certain costs** such as those related to travel, consultants and salaries.

However, its stance toward OHCHR is not rooted in financial concerns. As demonstrated in Chapters 6 and 7, China has proposed cuts that would cripple the functioning of OHCHR. While it **sometimes hides behind the pretext of improving efficiencies, China's negotiation position is motivated by an effort to structurally weaken OHCHR's ability to carry out its full mandate.**

All the States that China has partnered with to try to eliminate funding for HRC resolutions are acting in their perceived self-interests to block the implementation of a mechanism that would investigate their own behaviour, including Russia.

The HRC has never passed a resolution on the human rights situation in China, despite the assessment from OHCHR that the Chinese Government may be committing crimes against humanity in the Xinjiang Uyghur Autonomous Region, and numerous recommendations from other UN mechanisms to address grave human rights violations.¹⁰²

China's significant efforts to try to eliminate funding from Section 24 represents a much more dangerous effort to redefine how the UN responds to human rights crises by cutting off funding for the very mechanisms that seek to investigate serious human rights violations and hold perpetrators accountable.

China has also begun to show a growing awareness of how to advance its own narrow objectives to reshape the human rights pillar along issues that match its own interests. China has begun to use 5C to seek to **fund posts for issues it supports while trying to render ineffective resolutions establishing mechanisms to scrutinise human rights violations in countries or advancing issues around human rights defenders or the essential role of civil society** by limiting resources to implement them.

¹⁰² OHCHR, [Assessment of human rights concerns in the Xinjiang Uyghur Autonomous Region, People's Republic of China](#), 31 August 2022; ISHR, [Repository of United Nations recommendations on human rights in China](#), 22 May 2025.

In 2023-2024, during the 5C negotiations on HRC revised estimates, the Rev1 documents show for the first time efforts by China to introduce language to selectively reverse ACABQ cuts to increase resources for certain resolutions that China supports (which were ultimately unsuccessful). China tried to reverse recommended reductions of posts for HRC resolutions on the right to development (HRC 54/18 and HRC 57/19), on the implementation of the 2030 Agenda for Sustainable Development (HRC 52/14) and on new and emerging digital technologies (HRC 53/29).

One illustrative example is HRC resolution 54/22 on *Promoting and protecting economic, social and cultural rights within the context of addressing inequalities*, adopted in October 2023 by consensus. It was led by China, Bolivia, Egypt, Pakistan and South Africa. The Secretary-General requested 30 new posts to implement this resolution, of which the ACABQ supported 24 posts, a level that was endorsed by the GA.¹⁰³ China tried to reverse the ACABQ recommended cut from 30 to 24 posts during 5C negotiations, though it was unsuccessful. While OHCHR welcomed having received support for so many new posts, it is 'unheard of', according to a former OHCHR budget official, for a single resolution to result in so many posts being created at all.¹⁰⁴

While some of the issues China prioritises – chiefly economic, social and cultural rights, and the right to development – are legitimate and vital for the promotion of human rights globally, its selective support to such issues, coupled with efforts to block funding for others it opposes, effectively weakens OHCHR's ability to implement all aspects of its mandate fully and on an equal footing.

Role within G77+China and funding for the development pillar

Though China has been the second largest financial contributor to the UN since 2019, it continues to negotiate on the PPB with the G77+China and claims to be a 'developing' country. China's large delegation means it has more diplomats dedicated to reviewing the voluminous reports in the 5C. That added capacity plays a very significant role within the G77+China where many States have smaller delegations. One G77 State told ISHR that since China has greater capacity to go into the details on some issues, they sometimes withdraw and let China speak on behalf of the Group.

China has openly promoted the view that the development pillar should be at the centre of the UN's agenda and prioritised for resources, including during ongoing UN80 Initiative discussions.¹⁰⁵ This aligns with the perceived interests of the G77 and is an incentive for the G77+China to work together. While China is a major financial contributor, paying 20% of the budget, the other 133 members of the G77 constitute two-thirds of the membership of the GA and thus have the potential to be a majority voting bloc.

Diplomats and UN officials also told ISHR that China and other States have been promoting a narrative in the 5C that development receives less funding than human rights. This claim is manifestly untrue based on the 2020-2025 budget figures that ISHR reviewed, that show the human rights pillar receiving 4 to 7% of the regular budget per year compared to 18 to 19% for the development pillar ([see Chapter 4](#)). The most recent proposed budget reductions under the UN80 Initiative further entrench this differential, with cuts disproportionately affecting human rights while several development components of the budget were protected ([see Chapter 12](#)).

¹⁰³ Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-second, fifty-third and fifty-fourth regular sessions, and at its thirty – sixth special session, in 2023, Secretary-General, A/78/574 (7 November 2023), para. 211-215; Report on Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-second, fifty-third and fifty-fourth regular sessions, and at its thirty-sixth special session, ACABQ, A/78/7/Add.39 (7 December 2023), para. 18-20.

¹⁰⁴ ISHR interview with former OHCHR budget official, November 2024.

¹⁰⁵ Permanent Mission of China to the UN, '[Remarks by Ambassador Fu Cong at the Briefing on the UN80 Initiative](#)', 12 May 2025.



A view of delegates arriving to attend the General Assembly on the first day of 78th General Assembly Debate. © UN Photo/Loey Felipe

Despite promoting this narrative, China also does not appear to be using human rights as a bargaining chip to get more funding for development, which would likely be supported by the G77. One delegate shared with ISHR how China had rejected ‘trades’ with the Like-Minded States, pursuant to which they would each support development and human rights posts. China is more cost conscious due to having a much higher assessed contribution while also being ideologically opposed to certain human rights funding.

China’s tactic in using the G77 to advance its interests on the regular budget has led to discomfort by some members and growing tension in the Group. G77 States are united by their development identity, but the other 133 members have a range of perspectives and priorities. Some States like China are hostile to human rights but others, like a small group of GRULACs, are strong advocates for human rights. Two G77 States expressed discomfort to ISHR that China was ‘hijacking’ the Group for its own purposes or pushing its voice or position as the ‘tone’ of the Group.¹⁰⁶

One G77 delegate said that every year it has taken longer and longer during internal G77 coordination meetings for China to drop its proposals and agree to ACABQ recommendations. This is seen as reflecting **China’s growing assertiveness to advance its interests within the G77**, rather than necessarily its objections to the ACABQ’s proposals. Despite these tensions, there is still a concerted effort to keep the Group unified.

China is also deploying its bilateral relations to advance its interests in the 5C. One delegate said there were allegations that China’s ambassador was threatening bilateral relations to other ambassadors when negotiating the Peacebuilding Fund (a financial instrument to prevent conflict, which China opposed). A G77 State said that **China has lots of bilateral cooperation agreements with G77 countries and that ‘no one wants to lose that by doing something at the UN against China.’**¹⁰⁷

¹⁰⁶ ISHR interview with Fifth Committee delegate, New York, July 2024; ISHR interview with Fifth Committee delegate, New York, August 2024.

¹⁰⁷ ISHR interview with Fifth Committee delegate, New York, July 2024.

Role in the liquidity crisis

China, along with the US, is responsible for the most recent liquidity crisis that has led to steep cuts to OHCHR's budget in 2024 and the first half of 2025.

Since 2022, China has been paying its assessed contributions extremely late, though, unlike the US, it has eventually paid in full. In 2024, China paid its assessed contributions on 27 December, in mid-November in 2023, and in late September in 2022, signalling a worsening trend. While the US' long-term practice of not paying in full and its large arrears have received more criticism over the years, China's recent manipulation of late payments has received little public scrutiny.

'If money comes late in the year, it's a waste. For example, if [the UN Secretariat] had to institute a hiring freeze [because of late payments], [it] can't go back and hire them.'

Anonymous interviewee to ISHR

Under the UN's financial rules, if the full amount of the approved budget is not spent, then the unspent balance is returned to Member States as a credit off a later year's assessment – essentially, they are assessed less than the approved budget of that year – even to States that did not pay their assessment.

Thus, because of China's increasingly late payments, the UN Secretariat cannot expend its full budget. China then receives a credit on its contributions that were paid so late they could not be spent. The result is that **China is essentially, like the US, not paying in full.**

For the year 2025, China had only paid 13% of its assessed contribution as of 30 April (USD 597 million remaining), and 72% as of 30 September (USD 192 million remaining).¹⁰⁸ The US had arrears of USD 1.5 billion, or 100% of its contributions for 2025 as well as previous years' unpaid assessments (see [Chapter 11](#)).

In a September 2025 media interview, the Chinese Mission defended itself asserting that 'delays in the payment of contributions due to procedural reasons are fundamentally different in nature and impact from the long-term failure of the largest contributor [the US] to pay a massive amount.' China called on the UN Secretariat to 'improve its planning and budget management for fund expenditures to reduce the financial impact of different payment timelines from Member States.'¹⁰⁹ Such justification, shifting the guilt to the UN Secretariat, draws parallels with the long-standing position of the US, prior to the second Trump administration, on delayed payments linked to the US fiscal year.

According to an individual interviewed by ISHR, China's behaviour around delayed payments was different from the US, and a main driver of the liquidity crisis prior to the second Trump administration: 'If [the UN Secretariat] know[s] a Member State will pay out by a certain time of the year, as some States have different financial calendars, [...] it's more or less manageable. If you don't have visibility [on when the payment will come], that causes [the UN Secretariat] huge problems. The US was paying late but predictable. But China was not paying until December and [the UN Secretariat] did not know when [their contribution] would come.'¹¹⁰

¹⁰⁸ These are the latest figures at the time of writing. UNGA, 'Financial situation of the United Nations, Statement by Catherine Pollard, Under-Secretary-General on Management Strategy, Policy and Compliance', 9 October 2025.

¹⁰⁹ Joe Leahy, Hannah Pedone, Mercedes Ruehl, 'China's delayed payments fuel UN funding crisis', Financial Times, 17 September 2025.

¹¹⁰ ISHR Interview with anonymous individual, 2024.

Meanwhile, the UN Secretary-General launched the UN80 Initiative in March 2025. In his revised estimates shared with Member States and the ACABQ on 15 September 2025 incorporating first proposals to achieve 'efficiencies, he proposed to reduce the UN's regular budget for 2026 by 15.1% compared to 2025 and to abolish 2,681 posts, or 18.8% of the UN Secretariat staff ([see Chapter 12](#)).¹¹¹ At the time of writing, the ACABQ is reviewing the revised estimates, and negotiations on other programmatic proposals related to UN80 Initiative are ongoing.

China is benefiting from the liquidity crisis, as the US is primarily blamed and budget cuts are pushed through regardless of Member States' negotiations. According to one delegate, the Secretary-General has not criticised China for its role in the liquidity crisis, potentially out of fear the Chinese Government would stop paying at all.

As one G77 State told ISHR, 'China is one of the biggest economies and is behaving like a big country, behaving like the country [the US] they despise'.¹¹²

Modest increase of XB but overall miniscule contributions

Compared to other large financial contributors to the UN (as measured by assessed contributions), China pays very little in the way of XB to the UN. In 2023, the last year with available data for all States, China made USD 150 million in voluntary donations across the UN, or approximately 0.47% of the total that the UN received in XB contributions from Member States. In comparison, the EU and its 27 Member States paid 43% of the total voluntary contributions that year, and the US paid 30%. In 2024, China's XB to OHCHR amounted to 1% of what OHCHR collected.

China first started to make voluntary donations to OHCHR in 2010 (See Chart below). Between 2010-2013, its contributions ranged between USD 20,000 to USD 50,000, a tiny amount of what OHCHR received. In 2014, China reportedly pledged USD 3.2 million over a four-year period (2014-2017) but the total amount was written off as none of those contributions were ever paid, though China did ultimately donate USD 100,000 in 2017.¹¹³ Between 2018-2022, China continued to make a modest annual contribution of USD 800,000. Since then, however, it has started to increase its XB contributions to OHCHR. In 2023-2024, China provided an annual total of USD 4 million, ranking as the 18th largest XB donor to OHCHR for that year out of 95 State and private donors.¹¹⁴ ISHR has received information that China will modestly increase its XB to OHCHR as it continues to seek to advance its political influence through the budget.

Since 2019, the ten major providers of XB to OHCHR have been: the European Commission, the US, Germany, Sweden, Norway, the Netherlands, the UK, Denmark, Switzerland and Canada.¹¹⁵

These funds are almost exclusively earmarked towards China's issues of interest, including monitoring and reporting on 'unilateral coercive measures' (UCMs, or sanctions), the right to development, migration and economic, social and cultural rights.

¹¹¹ *Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period*, Secretary-General, A/80/xxx, (undated September 2025), pg. 145-6 (accessed 16 September 2025); UN Affairs, '[Bold new initiative aims to strengthen and improve the UN, senior officials tell Member States](#)', 24 June 2025.

¹¹² ISHR interview with Fifth Committee delegate, New York, August 2024.

¹¹³ OHCHR, [Annual Report 2016](#), 1 January 2017, pg. 79.

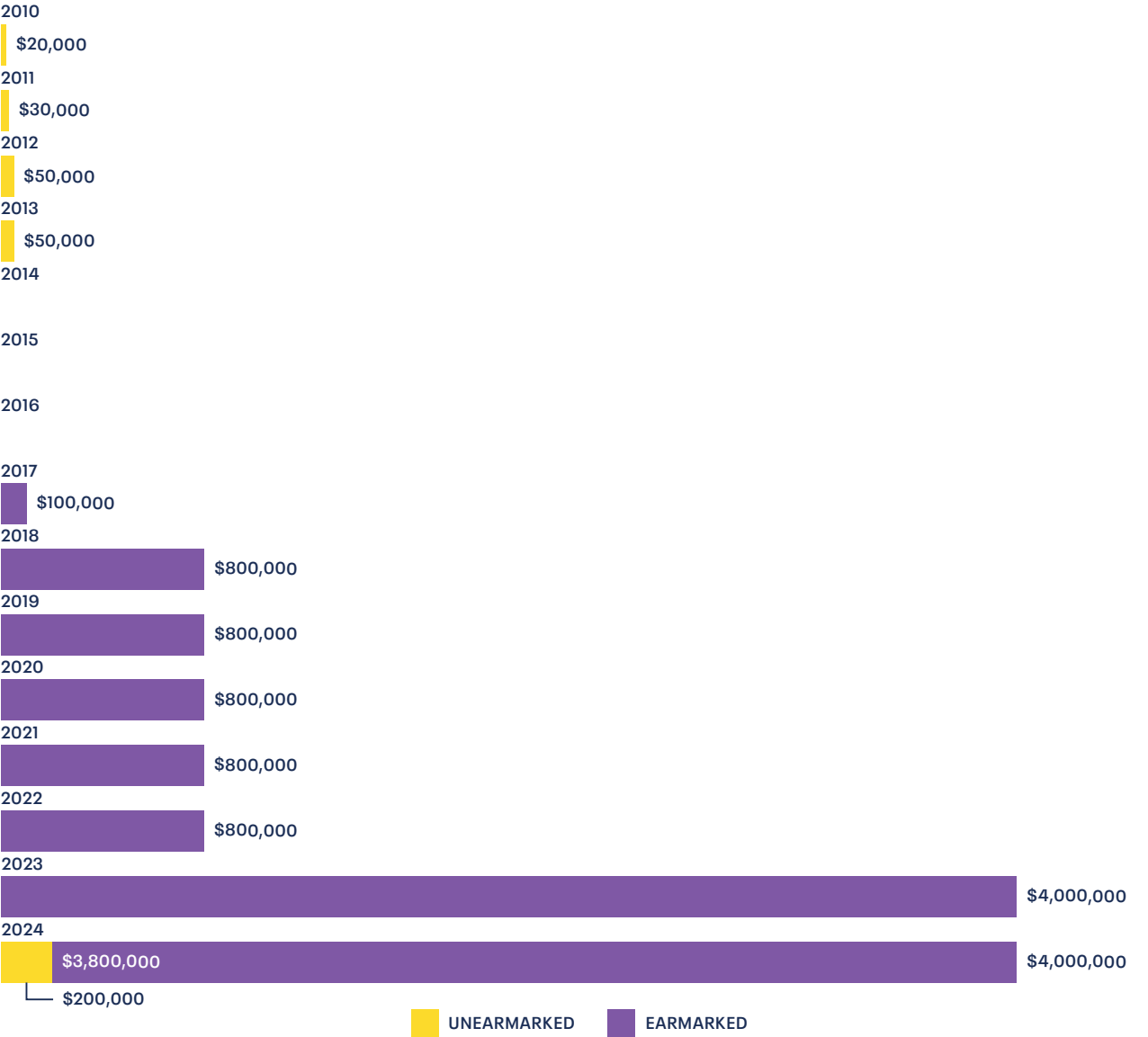
¹¹⁴ OHCHR, [Annual Report 2023](#), 30 May 2024, pg. 82.

¹¹⁵ For a comparison over 2019-2024, OHCHR, [Annual Report 2024](#), 30 May 2025, pg. 400.

In 2024, China gave, for the first time, earmarked funds (USD 200,000) to the Asia Pacific, Middle East and North Africa Branch of OHCHR's Global Operations Division, which supervises the monitoring of human rights situations of countries in those regions, including China.

In 2024, China also gave a small amount (5% or USD 200,000) of unearmarked XB funds for the first time to OHCHR (see [Annex IV](#) for full details on China's XB contributions for 2024).¹¹⁶

CHART 13: CHINA'S EXTRABUDGETARY CONTRIBUTIONS (XB) TO OHCHR (2010-2024)



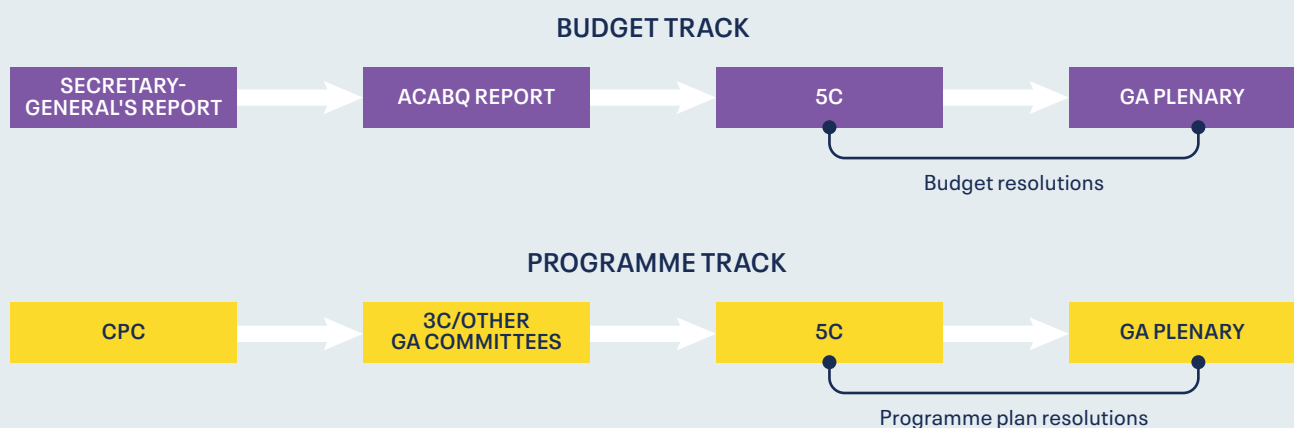
116 OHCHR, [Annual Report 2024](#), 30 May 2025, pg. 389.



The election of members of the Committee for Programme and Coordination during the 76th General Assembly.
© UN Photo/Eskinder Debebe

9. OHCHR'S PROGRAMME PLAN MIRED IN DYSFUNCTIONAL COMMITTEE FOR PROGRAMME AND COORDINATION

The financial resources for the regular budget cannot be adopted by the 5C without a programme plan for the different sections. The human rights programme plan produced by OHCHR translates the resolutions mandated by Member States into a programme of activities. However, the process for human rights, and many other programmes, has failed for nearly a decade due to the dysfunction in the CPC.



The CPC is a subsidiary body of ECOSOC and the GA made up of 34 Member States elected on a geographical basis to serve a three-year renewable term.¹¹⁷ Its dual reporting structure reflects the CPC's hybrid role: it deals with both substantive programming (the purview of ECOSOC) and administrative and budgetary coordination (the purview of the GA, via 5C).

The CPC's role is to ensure that the Secretary-General is implementing mandates that have been adopted by States. The CPC's role is not to create new mandates nor delete existing ones. Some States have not prioritised the CPC, which did not have full membership until 2022.¹¹⁸

The CPC's role is to submit its conclusions and recommendations on programme plans to the 5C for approval. At its final stage, the 5C can make changes to the text of the programme plan, or vote to prevent such changes, and then the GA 'endorses' the conclusions and recommendations of the CPC to approve the plans.¹¹⁹

When the CPC cannot reach consensus, it recommends the GA review the relevant programme plan within one of its main committees (e.g. the Third Committee (3C) for the human rights programme). However, this is effectively an abdication of its responsibility as it pushes another activity onto already busy committees. Worryingly, these committees could also potentially trigger a vote on the programme plan if consensus is not reached which could result, if successful, in sections of the programme being amended or deleted.

China and Russia-led recent efforts to block human rights programme

The human rights programme plan has been a point of contention for Member States for decades.

Over the past 30 years the CPC has only been able to approve the human rights programme on five occasions (2016, 2014, 2010, 2002, and 1999).¹²⁰ Since it was last able to approve the human rights programme in 2016, the CPC has been unable to reach consensus, mostly due to efforts in recent years led by China and Russia.

In order to approve the budget in the absence of an approved programme, the 5C adopts, on an 'exceptional' basis, a list of mandates to stand in as the programme plan. This is the case for all programmes the CPC is unable to approve, not just human rights.

Every year several programmes are not approved. In 2019, the CPC was unable to approve a single programme plan and referred all 28 to the 5C.¹²¹ In its review of CPC reports from 2019 to 2024, ISHR found that the: **programmes consistently not approved in the past six years alongside human rights (programme 20) include the programmes on disarmament (programme 3) and on legal affairs (programme 6).**

¹¹⁷ African Group – 9 seats; Asia-Pacific Group – 7 seats; Group of Latin America and the Caribbean – 7 seats; Western European and Other Group – 7 seats; Eastern European Group – 4 seats. See, '[Membership of the 65th session](#)' for a full list of the Member States sitting on the Committee in its 2025 session.

¹¹⁸ Despite having 34 seats, in previous years CPC only had 32 or 31 members.

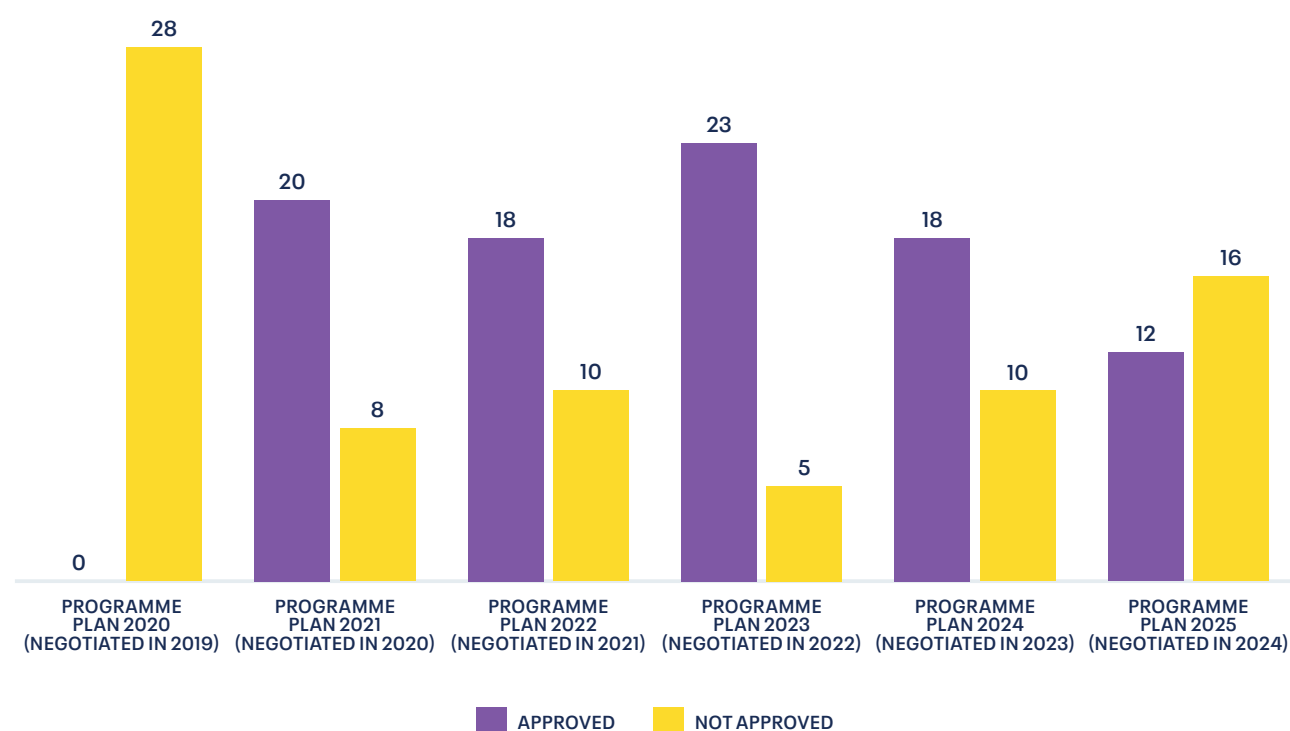
¹¹⁹ Fifth Committee Manual, 'Committee for Programme and Coordination', 2022 edition, p.33.

¹²⁰ According to ISHR's review of CPC reports from 1994 to 2024. For the last approved programme plan in 2016, see *Report of the Committee for Programme and Coordination*, 56th Session, A/71/16, para 365.

¹²¹ *Report of the Committee for Programme and Coordination*, 59th Session, A/74/16, para 17.

Programme 6 on legal affairs covers international law and justice, mainly the Office of Legal Affairs, but it also includes two independent investigative mechanisms on international justice and human rights, one in Myanmar and one in Syria.¹²² The 5C often needs to vote on the programme for legal affairs, instead of adopting it by consensus, because of efforts from Russia, China and other States to try to shut down the investigative mechanism on Syria by removing all references to it in the programme plan.

CHART 14: NUMBER OF PROGRAMME PLANS APPROVED AND NOT APPROVED BY THE COMMITTEE FOR PROGRAMME AND COORDINATION (CPC) (2019-2024)

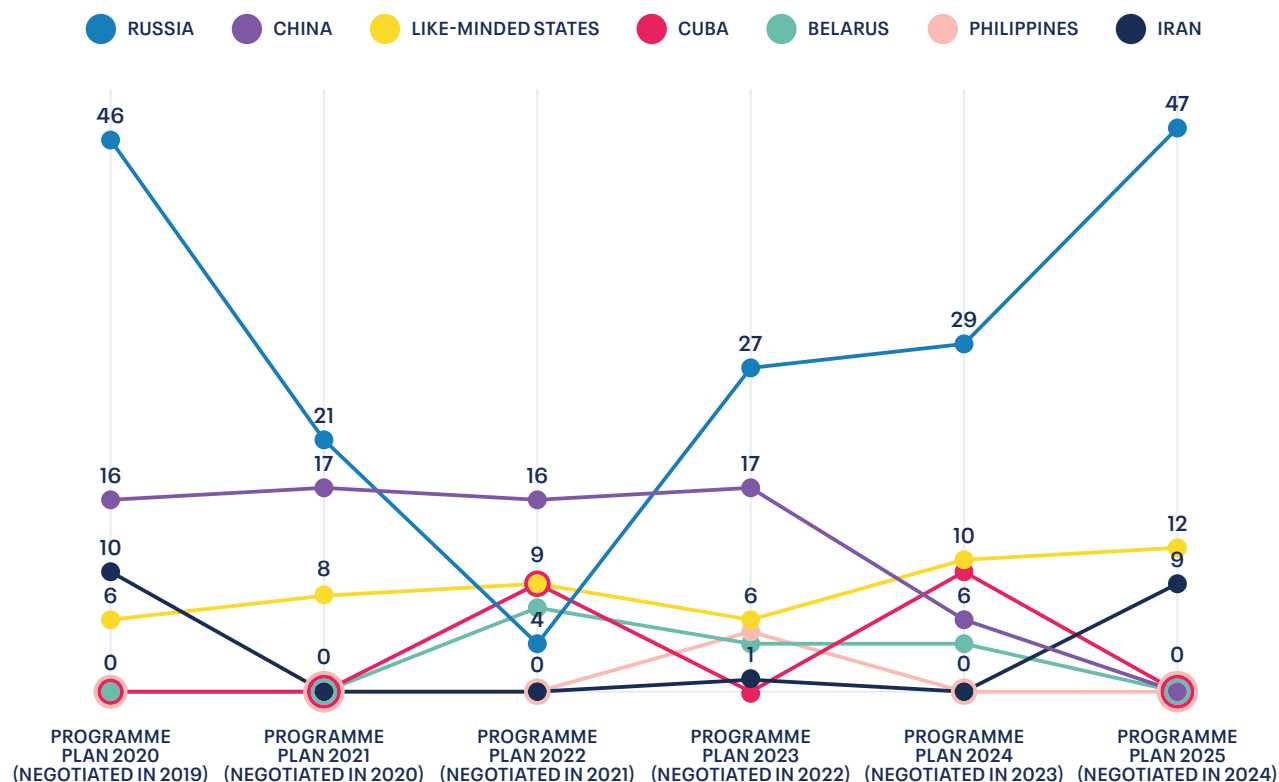


Source: CPC reports, 2019-2024

¹²² The Independent Investigative Mechanism for Myanmar (shortened to IIM Myanmar) was established by the HRC in 2018 and investigates serious international crimes in Myanmar since 2011. The IIM Syria (mentioned in Chapter 7) was established by the GA in 2016.

ISHR also reviewed six years (2019-2024) of draft CPC reports (called 'C docs') on the human rights programme that include the text of language proposals and the State that made them.

CHART 15: NUMBER OF LANGUAGE PROPOSALS TO ALTER THE HUMAN RIGHTS PROGRAMME PLAN IN CPC BY STATE



Source: C Doc CPC report, 2021-2024

A small group of States, led primarily by Russia and China, are most active in leading efforts to try to change the human rights programme in the CPC and ultimately block consensus.

Some examples of proposed edits include:

- deleting entire sections of the programme, such as sections where OHCHR assesses performance on its plan in previous years;
- removing references to certain mandates adopted by the GA and the Security Council (that is, resolutions adopted by Member States that guide the human rights programme);
- removing references to the concept of 'human rights based' approach and replacing it with Chinese domestic political concepts;
- deleting references to certain HRC mandates, like those related to sexual orientation and gender identity (SOGI);
- eliminating language on the 'enjoyment of all human rights';
- removing references to human rights defenders; and,
- inserting language into proposed activities that OHCHR would undertake only if it was 'upon the request of a State concerned'.

These edits are reflective of other actions that China and Russia have taken in administrative and budgeting bodies to hinder the independence of OHCHR and promote State sovereignty at the expense of the enjoyment of human rights.

Paragraph 24.93 (e) Delete “victims” and “and the United Nations human rights machinery and cooperating policymaking bodies”.	Commented [UN55]: Russian Federation
Paragraph 24.93 Delete “civil society organizations, victims”.	Commented [UN56]: China

Proposed edits to OHCHR's programme plan from Russia and China in 2022. (Source: C. Doc 2022 CPC report)

Every year, Like-Minded States propose language to adopt the human rights programme plan, making between 6-12 recommendations a year that welcome the programme plan and the work of OHCHR, express support for the promotion and protection of human rights, and commend certain subprogrammes and their work, while making no or minor suggested changes to the plan itself.

Yet, consensus is not possible with the types of language proposals being made by Russia and China. While Russia has long played a leading role in submitting language, China stopped making language proposals in 2024, indicating possible coordination between the two.

‘One hides behind the other, but we see them [China and Russia] coordinating.’

CPC delegate

UN Secretariat promotes self-censorship in response to CPC disputes in 2021

In late 2021, the UN Programme Planning and Budget Division (PPBD) within the Office of Programme Planning, Finance and Budget of the UN Secretariat sought to introduce a glossary to ease what it described as ‘prolonged discussions’ around ‘sensitive terms and expressions’ during CPC negotiations (for a copy of the glossary, [see Annex II](#)).

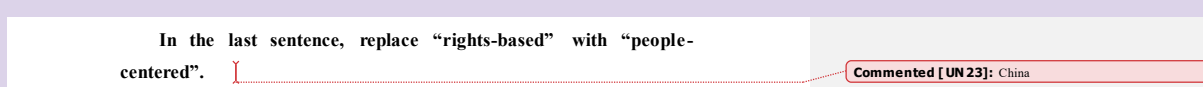
These fights over terminology are recorded in CPC reports every year. For example, in 2024, an unnamed delegation said it could not agree with the use of ‘unspecified terminology and concepts that had not been agreed upon at the intergovernmental level’.¹²³

The ‘glossary of terms’ was circulated by PPBD for use by UN programmes and agencies to replace some ‘sensitive’ words in programme plans with terms that are ‘acceptable to Member States’. According to the introduction to the glossary, it was ‘to enable a more efficient and effective process’ because the terms had triggered sensitive discussions in CPC for at least one programme. The glossary recommended that the terms be replaced because they ‘would constitute a risk’ for discussions on 2023 programme plans overall.

¹²³ Report of the Committee for Programme and Coordination, 64th session, A/79/16, para. 518.

The glossary was deeply problematic, seeking to exclude a wide range of terms grounded in GA resolutions and international human rights treaties, like ‘gender’, ‘human rights norms and standards’, ‘protection of human rights’, and ‘women’s rights’, and to replace them with weaker alternatives or political terms (see [Annex III](#) for ISHR’s letter to the Secretary-General opposing the glossary).

For example, the glossary suggested replacing the term ‘human rights-based’ with ‘people-centred’, which, in the human rights context specifically, is a Chinese domestic political term. From 2020-2021, China had tried to replace ‘human rights-based’ with ‘people-centred’ in the human rights programme, according to ISHR’s review of the ‘C docs’ (draft CPC reports).¹²⁴ A former 5C delegate also confirmed to ISHR that **China opposed the use of ‘human-rights based’ language and tried to get its own language, ‘people-centred’, inserted into programme plans.**



Screenshot from proposed (and unsuccessful) edit to OHCHR’s programme plan from China in 2021 (Source: C Doc, 2021)

The term ‘human-rights based’ has long been accepted by a wide range of UN development and other bodies and included in HRC and GA resolutions. It encompasses a series of principles, such as empowerment and participation of affected communities, accountability and respect of international human rights standards.

In contrast, the terms ‘people-centred’, and ‘people-centred approach’ are, in the context of human rights, a Chinese domestic political concept that has no basis in international human rights standards and seeks to portray development as State-led top-down process whereby the State defines the development needs of ‘the people’.

The term ‘people-centred’ has been used in speeches given by Chinese President Xi Jinping; China’s State Council’s website hosts over 700 articles where the term is used to describe the Chinese government’s human rights philosophy and approach to governance.¹²⁴

In negotiations of resolutions at the HRC, China has consistently requested the deletion of the term ‘human rights based’ and has sought to advance a ‘people-centred approach to development’, including in its biennial HRC resolution on ‘the contributions of development to the enjoyment of human rights.’

ISHR confirmed with the UN Secretariat that the glossary is not in use. One former 5C delegate told ISHR that there had been strong pushback against the glossary by some Member States and it was in their view a misguided attempt by PPBD to try to pre-empt the breakdown in consensus in CPC caused by China and Russia’s behaviour rather than the result of direct pressure from those States.

However, a legacy of the repeated efforts by Russia, China, Iran and other Member States to block consensus by objecting to terminology is that there is some self-censorship by the UN Secretariat and OHCHR around using language in programme plans. That being said, according to a 5C delegate, it is not as ‘drastic, all encompassing, far reaching, and pro-China’ as the glossary.¹²⁵

¹²⁴ Xinhua, ‘[Xi stresses people-centered approach in promoting economic recovery](#)’, 21 April 2022; Ministry of Foreign Affairs of PR China, ‘[Communique of the Third Plenary Session of the 20th Central Committee of the Communist Party of China](#)’, 18 July 2024; See for example, a search of the term on 7 January 2025 on the [website of the State Council Information Office](#), which delivers 704 results.

¹²⁵ ISHR interview with former Fifth Committee delegate, New York, July 2024; ISHR interview with former OHCHR budget official, November 2024.

In addition to its coordination with Russia, China wields significant influence in the CPC. China doesn't negotiate with G77+China in the CPC, so it is less likely to be constrained by any possible moderating State(s) in the group.

One example shared with ISHR by a CPC delegate illustrated this influence. **Every year, Iran submits language on 'unilateral coercive measures' (UCMs, or sanctions) to different programme plans as a 'poison pill' to block consensus** as they know mostly Like-Minded States oppose the inclusion of such language in programmes. During the 2024 session, Iran proposed UCM language in programme 7, which is the programme for the Department of Economic and Social Affairs (DESA) and is traditionally led by a Chinese national and strongly supported by China. According to one delegate, '[Iran] went too far and introduced it into programme 7 which is China's baby. China chewed Iran's ear off about it and Iran withdrew it. We know [Iran] is introducing it into other programmes because they want to kill things.'¹²⁶

Interviews with 5C delegates, some of whom also sit in the CPC, shared similar concerns over bad faith efforts by China, Russia, Cuba and Iran to block programme plans. Several delegates claimed in interviews that the behaviour of the Chinese delegate in the 2024 session reached the level of bullying – even physically intimidating other delegates at times.

'Very soon we'll be the largest contributor, and [you] stop this bullying of us [China], because we're coming for you.'

Comment from Chinese delegate to fellow delegates at CPC in 2024, reported by interviewee to ISHR

The Chinese delegate also reportedly threatened 'every single delegate who made a comment or raised a question, threatening to report them to their ambassador or to the Chinese ambassador to report them to capital.'¹²⁷ One interviewee said this Chinese delegate was an anomaly, and their behaviour was so bad it seemed to create tension even with Russia's delegate.

Ultimately, the failure of the CPC to reach consensus on the human rights programme in 2024 was due to bad faith amendments put forth by Russia and the behaviour of the Chinese delegate.

Despite this hostility in the CPC from Russia and China, OHCHR continues its efforts to get its programme plan adopted. 'Every year they bring a plan and make an effort, meet with Russia, China, and the US. OHCHR does its homework. The closest we ever came to adopting the [human rights programme] was in 2023, we almost got consensus and then Russia broke it,' a delegate told ISHR.¹²⁸

The lack of an approved programme plan by the CPC contributes to the overall narrative promoted by some Member States and the ACABQ that OHCHR's budget presentations are not clearly justified. Most 5C delegates and a former OHCHR official told ISHR that on a pragmatic and basic level, the most important outcome is that the UN functions, which is possible when no programme plan is approved and the 5C adopts the list of mandates instead.

However, OHCHR would be able to function more effectively if it had a regularly updated programme. The impact of this deliberate dysfunction is that, without a programme plan, OHCHR lacks approved strategy, objectives, deliverables or performance measures that it can refer to with future reports, making it harder to justify resources in the long-term.

¹²⁶ ISHR interview with CPC delegate, New York, January 2025.

¹²⁷ ISHR interview with former Fifth Committee delegate, New York, July 2024.

¹²⁸ ISHR interview with CPC delegate, New York, January 2025.

Third Committee assumes role for approving human rights programme instead of CPC

When the CPC cannot reach consensus, it will refer the programme to the GA to consider the programme. While 5C is the main committee in the GA with a mandate on programme plans, namely to approve the plans at the end of the year, the other main GA committees have programme planning on their agendas. This has resulted in the CPC referring programmes to the main committees in the GA that have a substantive role in the area of the plan.

Since 2021, the CPC has referred the human rights programme to 3C annually, which is the committee for social, humanitarian and cultural issues. This is the result of an effort by Brazil to bypass the paralysis in CPC to advance the programme, but with unintended consequences that could imperil the human rights programme. 5C formalised the process in a resolution in 2022, which prevents a 3C Chair from ignoring the CPC's referral.¹²⁹

Annually since 2021, the 3C Chair has held an informal meeting and then summarised the discussion in a letter sent to 5C.¹³⁰ This has caused problems for 3C which has a very busy workload. The 3C has settled into this course of action as it is a pragmatic way out, according to a 3C delegate, as it lets some States save face even though it has no added value to the programme plans. A CPC delegate added that this process 'disempowers the CPC because there is no reason to find consensus if we can just send it to 3C'.¹³¹

Since the 3C referral began again in 2021, delegates have expressed concerns to ISHR that introducing a discussion on the human rights programme plan into 3C created a potentially dangerous new avenue for a Member State to challenge or constrain OHCHR's human rights activities.

While no State to date has taken any substantive action during the informal meeting in 3C, interviewees in 2024 said there is always the risk a State calls a vote to change the programme. Prior to 2021, the human rights programme was previously referred to 3C three times, in 2007, 2008, and 2012. All three instances were due to disagreements about language on the Durban Declaration.¹³² In 2008 and 2012, votes were called by Israel, yet decisively defeated.¹³³

¹²⁹ Resolution adopted by the General Assembly on 30 December 2022: *Shifting the management paradigm in the United Nations: review of changes to the budgetary cycle*, General Assembly, A/RES/77/254 (5 January 2023), para. 11.

¹³⁰ See, *Letter dated 16 November 2021 from the Chair of the Third Committee addressed to the Chair of the Fifth Committee*, General Assembly, A/C.5/76/17 (17 November 2021).

¹³¹ ISHR interview with CPC delegate, New York, January 2025

¹³² The Durban Declaration and Programme of Action, adopted at the 2001 World Conference Against Racism in Durban, South Africa, affirms a global commitment to combat racism, racial discrimination, xenophobia, and related intolerance. It has been controversial – particularly among Western States – due to language seen as singling out Israel, with critics arguing it equates Zionism with racism and politicises the anti-racism agenda.

¹³³ *Allocation of agenda items to the Third Committee*, 62nd Session, A/C.3/62/1 (21 September 2007), p. 3; *Allocation of agenda items to the Third Committee*, 63rd Session, A/C.3/63/1 (25 September 2008), p. 3; *Allocation of agenda items to the Third Committee*, 67th Session, A/C.3/67/1 (24 September 2012), p. 3; Third Committee 48th Meeting, 'Recorded vote on A/C.3/67/L.73 – Draft decision entitled 'Programme 20, Human rights, of the proposed strategic framework for the period 2014-2015', 28 November 2012, https://www.un.org/en/ga/third/67/docs/voting_sheets/L.73.pdf; GA 63rd Session (2008) Third Committee, 'Status of action on draft proposals – L.79 119 Decision re. programme 19', updated as of 2 December 2008, <https://www.un.org/en/ga/third/63/statusofdrafts.pdf>.

States defending human rights needed on CPC

Many delegates have expressed frustration on the failure of the CPC to execute its mandate to review and approve programme plans. Several 5C delegates told ISHR that they thought the CPC could be abolished because it cannot do its job. Russia's successful efforts to block consensus at the CPC was highlighted as a key obstacle. Russia is 'killing the CPC to demonstrate the annual budget doesn't work, and that we should go back to biannual,' a CPC delegate said.¹³⁴ The annual budget reform will be up for review in 2028.

Adding to these challenges is that **smaller Member States have told ISHR that they have not prioritised membership on the CPC due to capacity constraints.** While one State told ISHR that they have put themselves forward to become a member because they think it's an important body, more principled States that support human rights are needed on the CPC to protect the human rights programme.

Proposals for reform to the CPC suggested by delegates included that the CPC should vote on programme plans rather than achieve consensus. However, there is no mechanism for the CPC to vote, making it a difficult reform to implement. Another suggestion was the CPC update its working methods to strive for 'greatest possible consensus', but those efforts have been blocked by Russia. Another proposal is that the GA should end the practice of referring the programme plans to the main committees to put the onus back on CPC to find consensus.

While a seemingly minor body, membership on the CPC is important to help support and defend the human rights pillar. It is as an area where principled human rights States can help push back against bad faith efforts to weaponise administrative bodies to undermine OHCHR and human rights mechanisms.

¹³⁴ ISHR interview with CPC delegate, New York, January 2025.



Secretary-General António Guterres meets with the UN Board of Auditors (2024). © UN Photo/Eskinder Debebe

10. AN OVERLOOKED YET CRITICAL OVERSIGHT BODY: THE BOARD OF AUDITORS

The Board of Auditors (BoA) is one of the oversight mechanisms of the UN and was established in 1946 to conduct external audits. It is made up of three board members who serve non-renewable six-year terms and rotate out every two years.¹³⁵ Board members must hold the office of Auditor-General in their country. In addition to a full-time Director stationed at UN headquarters in New York that represents each Board member, they provide their own staff from their national audit office.¹³⁶ The current Board is composed of China (until 2026), France (until 2028), and Brazil (until 2030), which replaced Chile when its term expired on 30 June 2024.¹³⁷

Under the UN Financial Regulations and Rules, the Board is completely independent and solely responsible for the conduct of the audit.¹³⁸ The Board audits all UN accounts, including every account in the regular budget (including OHCHR), the peacekeeping accounts, and the 17 separate UN funds and programmes.¹³⁹ The Board allocates and rotates the audit work among

¹³⁵ Board of Auditors, Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, Article VII.

¹³⁶ Board of Auditors, '[Audit Operations Committee](#)', (accessed 22 January 2025); Board of Auditors, '[Tenure of Office](#)', (accessed 22 January 2025).

¹³⁷ Board of Auditors, '[Current Membership](#)', (accessed 22 January 2025).

¹³⁸ Board of Auditors, Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, Regulation 7.6.

¹³⁹ Board of Auditors, '[United Nations Organizations Audited](#)', (accessed 22 January 2025).

its members, subject to the agreement of the ACABQ.¹⁴⁰ The ACABQ can also request the BoA to make specific examinations, review its report, and may ask the UN Secretariat how it implemented recommendations made by the BoA.¹⁴¹

The Board divides up its work internally and, according to interviewees, some countries from certain regional groups traditionally take the lead on different portfolios. France (and other WEOG States) have traditionally audited peacekeeping operations and OHCHR. There can be tensions between the different members (e.g. different views between France and China), but all three board members must jointly sign off on the BoA's reports.

Several interlocutors told ISHR that **the BoA member from China had requested a reshuffling of programmes in 2024 and insisted that China be allocated OHCHR to audit**. He had reportedly claimed that a WEOG state couldn't be unbiased while overseeing OHCHR. There was pushback from the other board members (France and Chile), and the new board member from Brazil supported the position that France should continue to audit OHCHR.

As previously noted in Chapter 5 on the ACABQ, interviewees shared that **at the same time, the then-ACABQ member from China, Ji Haojun, requested that the ACABQ recommend that China take over the OHCHR audit from France**. Although the ACABQ ultimately did not make such a recommendation, the request demonstrates a coordinated effort by China to advance its interests through technical subsidiary bodies that are intended to have independent members.

Classified or privileged information can only be made available to the BoA if the Secretary-General agrees it is required for the audit. Several interlocutors believe that China's board member is **acting in his government's interests and using his position on the BoA to ask questions that go beyond those required to audit financial accounts, such as requesting access to sensitive materials, including the names and nationalities of whistleblowers and the CVs of every Chinese national working in the UN**. The UN Secretariat has pushed back on these requests, on the basis that they go beyond the scope of the audit.

Furthermore, 5C delegates told ISHR that the **Chinese 5C delegates are using confidential information obtained from the BoA during negotiations**, in contravention of the UN Financial Regulations and Rules.¹⁴²

If China's board member was to audit OHCHR, the concern is that they would use that position to seek confidential information – as was attempted regarding Chinese nationals or whistleblowers – such as the names of human rights defenders or staff at civil society organisations who engaged with OHCHR.

Given that China ranks as the fourth largest perpetrator of reprisals against activists engaging with the UN for the past ten years, the consequences for individual activists would be severe if that information was handed over.¹⁴³ The only protection in such a scenario would be OHCHR or the UN Secretariat refusing to comply with a request.

¹⁴⁰ Board of Auditors, '[Allocation of Assignments](#)', (accessed 22 January 2025); Board of Auditors, Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, Regulation 7.8.

¹⁴¹ Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, Regulation 7.7, 7.8, 7.12.

¹⁴² Under the UN Financial Regulations and Rules, each Board and its staff also have 'free access at all convenient times to all books, records, and other documentation which are, in the opinion of the Board, necessary for the performance of the audit' but must 'respect the privileged and confidential nature of any information so classified which has been made available and shall not make use of it except in direct connection with the performance of the audit.' Terms of reference governing the audit of the United Nations, Financial Regulations and Rules of the United Nations, Annex para 3.

¹⁴³ ISHR, '[Reprisals: ISHR's 2024 submission on trends and recent cases in China](#)', 30 July 2024.

While the UN Secretariat confirmed to ISHR that they protect sensitive human rights information during audits, BoA requests are not readily transparent to civil society, and it would be next to impossible for those affected to confirm if their information had been protected.

Unlike the ACABQ, the BoA has comprehensive written rules of procedure including an ethics clause which states, '[Board members] neither seek nor receive instructions from an individual Member State'.¹⁴⁴ These rules of procedure were written by the Board itself and don't appear to have an enforcement or penalties clause. The UN Financial Regulations and Rules, which require the Board members to be independent, state that staff members who contravene the rules 'may be held personally accountable and financially liable for his or her actions.'¹⁴⁵

¹⁴⁴ Board of Auditors, '[Rules of Procedure](#)', (accessed 22 January 2025).

¹⁴⁵ Board of Auditors, Financial Regulations and Rules of the United Nations, Rule 101.2.



Image generated by ISHR using Google Gemini

11. UNITED STATES CUTS FUNDING FOR HUMAN RIGHTS UNDER TRUMP

Longstanding hostility among segments of the US political class towards the UN – fuelled by perceptions that the UN's actions conflict with American national interests – intensified following the November 2024 re-election of President Donald Trump and Republican Party electoral victories in the House of Representatives and Senate. The second Trump administration looks set to fundamentally restructure the US relationship with the UN.

In January-February 2025, President Trump ordered a pause of US foreign aid funding and US payment of assessed contributions to the UN regular budget pending a review of the US treaty obligations.¹⁴⁶ The resulting withdrawal of the assessed and XB funding from the US has severely impacted many UN agencies and funds. **The US is the largest assessed contributor to the UN budget and provided 30% of XB funding. The cuts have already had very serious ramifications for the UN and the human rights budget.**

¹⁴⁶ The White House, '[Reevaluating and Realigning United States Foreign Aid](#)', 20 January 2025; Department of State, '[Implementing the President's Executive Order on Reevaluating and Realigning United States Foreign Aid](#)', 26 January 2025; The White House, '[Withdrawing the United States from and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations](#)', 4 February 2025.

As of 30 September 2025, the US owed USD 1.5 billion in unpaid assessments to the regular budget (80% of total of unpaid assessments).¹⁴⁷ Of this, USD 1.2 billion of its unpaid assessments is due to the pause in funding enacted by Trump in January, made up of USD 826.9 million, or 100% of its 2025 contributions, and USD 435 million, or 57% of its 2024 assessment. The remainder constitutes accumulated arrears from previous years. This amount is nearly equivalent to two years of its assessed contributions (for the 2024-2025 period) which, if surpassed, would trigger the two-years threshold in Article 19 of the UN Charter and lead to the suspension of US voting rights at the GA. This means that in 2026, the Trump administration must either pay a part of its contributions – possibly keeping it just below the Article 19 two-year threshold – or face losing the right to vote at the GA.

The US was previously the largest voluntary donor (XB) to OHCHR in 2024, contributing USD 36 million. As of June, the US has made no XB contributions to OHCHR in 2025.¹⁴⁸ The cuts in funding from the US and reductions from European countries in their own aid budgets have already led to thousands of job losses at UN entities,¹⁴⁹ and steep cuts to UN human rights mechanisms ([see Chapter 4](#)).

The Trump's administration's hostility to human rights mechanisms is evidenced in his February 2025 Executive Order *Withdrawing the United States from and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations*, that 'withdrew' the US from the HRC (though it was not a member anymore). The order also required the US proportional share to the UN regular budget that would go to the HRC (nearly USD 7 million) be withheld, similar to an unsuccessful effort attempted during the first Trump Administration, which would reduce the overall US contribution to RB but would not be necessarily removed from OHCHR's budget *per se*.

In May 2025, the Trump administration signalled radical changes to the US fulfilment of its obligations to pay assessed contributions to the UN, which must be approved by Congress. The administration's proposed State Department budget for 2026 – which is the amount allocated for the UN's 2025 regular budget – **does not request any funding for the US assessed contributions to the UN regular budget or peacekeeping budget.**¹⁵⁰

It instead requests the creation of an 'America First Opportunity Fund' (A1OF) with approximately USD 2 billion that the President could use to make discretionary payments related to foreign policy, including to the UN regular and peacekeeping budgets.¹⁵¹ The requested amount for the A1OF fund would not cover US assessed contributions in full.

If enacted, this would effectively place the entirety of US contributions to the UN, that is, 22% of the UN's regular budget, at the sole discretion of President Trump and a deeply UN-sceptic White House.

At the time of writing, the US has still not paid any of its 2025 contributions, though it normally does not pay until after 1 October due to its fiscal year ([see Chapter 3](#)). Due to the difference between the US and UN fiscal years, the US traditionally pays some of its assessment for the previous year's budget in the following calendar year. The State Department has stated that it may release additional funds to pay the US assessment under the UN's 2024 budget but following the review of the US treaty obligations mandated by the February Executive Order.¹⁵² It is unlikely to be the full amount. The US

¹⁴⁷ These are the latest figures at the time of writing. UNGA, 'Financial situation of the United Nations, Statement by Catherine Pollard, Under-Secretary-General on Management Strategy, Policy and Compliance', 9 October 2025.

¹⁴⁸ OHCHR, 'Voluntary Contributions to OHCHR in 2024', (accessed 10 July 2025); OHCHR, 'Voluntary Contributions to OHCHR in 2025 as of 30 June', (accessed 10 July 2025).

¹⁴⁹ Kasmira Jefford, Michelle Langrand, 'International Geneva layoffs pile up amid painful funding cuts', Geneva Solutions, 8 July 2025.

¹⁵⁰ Department of State, 'Congressional Budget Justification Department of State, Foreign Operations, and Related Programs', FY2026, p. 87.

¹⁵¹ 'Congressional Budget Justification Department of State, Foreign Operations, and Related Programs', FY2026, p. 125.

¹⁵² 'Congressional Budget Justification Department of State, Foreign Operations, and Related Programs', FY2026, p. 89, 92.

has said in the past that it won't pay previous years arrears as the money is no longer needed. It may eventually elect to do the same for the unpaid portions of the 2024 assessment.¹⁵³

At the time of writing, the US Congress has not acted on the administration's proposal, but it is expected that US funding for assessed contributions to the UN will be significantly or fully cut in the US budget if the Congress addresses the State Department's budget before the end of the US fiscal year on 30 September 2025. While there is some domestic political opposition to the administration's funding cuts, including from former US diplomats to the UN,¹⁵⁴ the Republican majorities in the legislature will ensure that Trump's proposals can be adopted.

In parallel with the US-China-fuelled financial crisis, the UN Secretary-General launched the UN80 Initiative in March 2025, and in September 2025 proposed a reduction in the budget for 2026 of 15.1% compared to 2025 and to abolish 2,681 posts, or 18.8% of the UN Secretariat staff (see Chapter 12).¹⁵⁵ At the time of writing, negotiations on the UN80 Initiative are ongoing. Such cuts, if adopted, would still not address the impact of the US non-payment of its 22% share of the regular budget. Michael Waltz, who has been nominated as the US ambassador to the UN, indicated support for the proposed levels of cuts during a confirmation hearing.¹⁵⁶ At the time of writing, the UN80 process is ongoing.

The US has been active in 5C and the CPC. Although its approach to UN engagement has differed between Republican and Democratic administrations, the US has pushed back on China and Russia's efforts to defund and undermine human rights mechanisms and the human rights programme plan. The US under both Democratic and Republican administrations has consistently voted against measures brought by China, Russia and the States they work with to defund HRC mechanisms, with the exception of initiatives pertaining to Israel. The US has consistently voted with Israel in all but one of the votes that Israel triggered on human rights (abstaining on one).

The US has long tried to advance its political objectives through withholding of payments, especially around the status of Palestine or to push through management reforms, a tactic that China has now adopted.

The US efforts to block funding for the UN's human rights pillar did not start with the second Trump administration. The first Trump administration was also marked by US hostility towards the UN in general and human rights in particular, both publicly and during private negotiations in the 5C.

The US has withheld or delayed its payments to the UN, leading to a liquidity crisis in 2019.¹⁵⁷ The US withdrew from the HRC in 2018, and leaked emails from the State Department from that year revealed how the Trump administration had tried to withhold funding for US payments to the UN, but that effort was blocked by the Democrat-controlled Congress. The Trump administration reportedly sought to eliminate millions in funding for human rights programmes by not making payments that had been appropriated by Congress, including regular budget contributions equivalent to the expected share that would fund the HRC (USD 7 million) and OHCHR (USD 16 million).¹⁵⁸

¹⁵³ Eugene Chen, '[Preparing for the Worst Case for UN Assessed Funding Under Trump 2.0](#)', NYU Center on International Cooperation, 21 February 2025.

¹⁵⁴ Jana Nelson, and Chris Lu, '[By Slashing U.S. Funding for the United Nations, Trump Is Empowering China](#)', Foreign Policy, 23 May 2025.

¹⁵⁵ *Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period*, Secretary-General, A/80/xxx, (undated September 2025), pg. 145-6 (accessed 16 September 2025); UN Affairs, '[Bold new initiative aims to strengthen and improve the UN, senior officials tell Member States](#)', 24 June 2025.

¹⁵⁶ '[Opening Statement for Michael Waltz Nominee for U.S. Representative to the United Nations, with the Rank of Ambassador, and U.S. Representative in the UN Security Council Senate Foreign Relations Committee July 15, 2025](#)'.

¹⁵⁷ Wasim Mir, '[Financing the United Nations Secretariat: Resolving the UN's Liquidity Crisis](#)', International Peace Institute, March 2020.

¹⁵⁸ Robbie Gramer, Colum Lynch, '[Trump Stealthily Seeks to Choke Off Funding to U.N. Programs](#)', 2 October 2018, Foreign Policy.

During negotiations on the PPB for 2021, the US also tried to push through a 100% cut to OHCHR's programme budget that goes to support the HRC (USD 22.3 million), which failed.

306. Decides to reduce the resources for Subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms, by 22,317,500 dollars;

Commented [UN375]: US

Screenshot from Section 24 of Rev1 for PPB2021, negotiated during the 2020 main session

Animosity towards the UN during the first Trump administration culminated in the US calling a failed vote in December 2020 on the Programme Budget Resolution A-C for 2021 (this resolution is the final approved budget). The US called the vote after it had lost a vote on reintroducing sanctions on Iran and what it described as a budget that 'perpetuated antisemitism and anti-Israel bias.'¹⁵⁹ Trump left office a month later. This was the first vote on the full appropriations bill in at least 20 years (the period that ISHR reviewed in the 5C) and contributed to the downward spiral of consensus breaking down.

While the Biden administration (2021-2025) sought to pay off US arrears, and pay assessments in a timelier manner, Republican congressional hostility still hampered some of those efforts. The US had built up approximately USD 300 million in arrears to the UN regular budget before the second Trump administration took office.

¹⁵⁹ Summary record of the 8th meeting Held at Headquarters, New York, on Wednesday, 30 December 2020, at 6 pm, Fifth Committee, A/C.5/75/SR.8 (15 March 2021), paras. 128, 131-132.



Secretary-General António Guterres addresses the General Assembly. © UN Photo/Loey Felipe

12. LOOKING AHEAD: LIQUIDITY CRISIS AND UN80 REFORMS

In recent years, the UN has repeatedly run low on cash as a result of Member States, mainly the US and China, not paying their assessed contributions in full and on time, leading to a financial crisis in 2025. **While many States eventually meet their obligation to pay in full, only 25% paid on time in 2025, by 6 February.**¹⁶⁰ As of 30 September 2025, only 70% of Member States (136) have paid their contributions in full, the lowest proportion in the past ten years. This includes nine HRC members.

Since 2018, between 74 and 79% of Member States pay their contributions in full by the end of the calendar year. While the percentage of States paying within the 30-days due period increased from 18% in 2019, it has stagnated at an average of 25-28% since 2022-2025 ([see Annex VI](#) for a detailed breakdown).

Compounding the problems of unpaid assessments from Member States is that the UN must return unspent funds in the form of a credit on a future assessment year (normally two years later).¹⁶¹ When the lack of cash flow prevents the UN from spending the full amount of the approved budget for the year, it has to return the unspent funds to Member States, including those that did not pay their

¹⁶⁰ According to UN Financial Regulation 3.4, Member States must pay their regular budget assessments in full within a 30-day due period after receipt of the communication of the Secretary General informing them of their commitments, or on the first day of the calendar year to which they relate, whichever is later.

¹⁶¹ [Letter from Secretary-General António Guterres to UN Member States](#), 25 January 2024.

assessments in full. While there are some measures to ‘spend’ funds the UN hasn’t yet received (such as executing them internally in software for that calendar year and waiting until the funds arrive late to make payments), the returning of credits compounds liquidity problems for future budget periods and eats into liquidity reserves.

In 2024, the UN Secretariat had to return USD 114 million in credits to Member States as a part of their 2024 assessments. This means that **on top of the UN Secretariat not collecting 100% of assessed contributions that year, it had even less funds available to execute that year’s budget.**¹⁶² It was then unable to spend USD 255 million due to late payments (mainly China), which means those funds will be returned to Member States as credits in 2026.¹⁶³ In 2025, the UN Controller reported USD 298.9 million in returnable credits to Member States,¹⁶⁴ out of which USD 89 million had already been returned at the beginning of the year,¹⁶⁵ further straining available cash. In its 9 October presentation to the 5C, the Controller once more proposed to temporarily suspend returning credits and place unspent funds in a reserve to be used if and insofar as collected contributions in 2026 are insufficient to implement mandates.¹⁶⁶ The G77+China did not endorse the proposal, indicating ‘it is not a fundamental way of solving [the] problem’, instead emphasising the most ‘fundamental and effective answer’ depends on Member States paying in full and on time, with an implicit reference to US responsibility.¹⁶⁷

In 2024, the UN Secretariat had to borrow USD 607 million to avoid running out of cash in December, including USD 250 million from the Working Capital Fund in September. In 2025, the UN Secretariat already borrowed the maximum USD 250 million from the Working Capital Fund in August, and is expected to tap into other reserves (the ‘Special Accounts’ and the closed tribunals) starting in October.¹⁶⁸

As noted in Chapter 11, **the US has not paid its assessed contributions in full or on time for decades and is historically responsible for ongoing liquidity problems for the organisation.** Since 2022, China began to pay extremely late, which meant the UN was unable to fully execute its budget and thus had to return unspent portions of China’s contribution in the form of credits. While it makes statements to blame the US, **the Chinese delegation has rejected proposals that would address the liquidity problems, such as suspending the return of credits to Member States,** thus perpetuating the problem while deflecting the blame.¹⁶⁹

China may seek to counterbalance US influence on the UN – given the latter’s dependency on US funds – by itself also instrumentalising its payments to wield influence, in particular during the UN80 Initiative. Now that China’s assessed contributions have grown to one-fifth of the UN regular budget, it wields even greater influence with its late payments to try to push its vision for the UN, which prioritises development and minimises human rights. Though other States provide far more than China’s less than 1% contribution to XB, it seems to have had little impact on China’s growing influence over the budget.

¹⁶² [Letter from Secretary-General António Guterres to UN Member States](#), 25 January 2024.

¹⁶³ *Financial situation of the United Nations – Addendum*, Report of the Secretary-General, A/79/521/Add.1 (12 May 2025), pg. 4.

¹⁶⁴ UNGA, ‘[Financial Performance Report on the Programme Budget for 2024, Statement by Chandramouli Ramanathan, Assistant Secretary-General, Controller](#)’, 9 October 2025.

¹⁶⁵ UNGA, ‘[Financial situation of the United Nations, Statement by Catherine Pollard, Under-Secretary-General on Management Strategy, Policy and Compliance](#)’, 9 October 2025.

¹⁶⁶ UNGA, ‘[Financial Performance Report on the Programme Budget for 2024, Statement by Chandramouli Ramanathan, Assistant Secretary-General, Controller](#)’, 9 October 2025.

¹⁶⁷ Permanent Mission of Iraq, ‘[Statement on behalf of the Group of 77 and China on Agenda Item 136](#)’, 9 October 2025.

¹⁶⁸ UNGA, ‘[Financial situation of the United Nations, Statement by Catherine Pollard, Under-Secretary-General on Management Strategy, Policy and Compliance](#)’, 9 October 2025.

¹⁶⁹ Permanent Mission of China to the UN, ‘[Statement by Ambassador Dai Bing, Deputy Permanent Representative of China at the Opening of the Main Session of the Fifth Committee of the 79th UN General Assembly](#)’, 7 October 2024.

A UN Secretariat official told ISHR in 2024, before Trump returned to office, that their **main challenge has been money not coming in and the lack of predictability of when that cash will come**. While the US has been historically responsible for liquidity problems, it used to share information with the UN Secretariat about when it would pay and the UN had learnt to adapt to the US fiscal year. China did not share in 2023 when it would pay, exacerbating the uncertainty around cash reserves and payments.

While the UN Secretariat can borrow money from the Working Capital Fund (which is USD 250 million) to fill some of the shortfall, and some States pay in advance towards their assessed contributions,¹⁷⁰ **the UN is not able to fully make up the cash shortfall that comes from the actions of the US and China**.

During the second resumed session of the 5C in May-June 2025, ISHR received information that **China coordinated with Russia to prevent two measures being adopted in a resolution that would have eased the liquidity crisis**: suspending the returning of credits to Member States and borrowing funds from closed peacekeeping missions as a liquidity reserve. This was despite China having agreed to these measures with the rest of the G77+China.

The failure of the 5C to reach an agreement on the liquidity crisis in June 2025 was met with frustration by the UN Controller, who said to delegates at the close of the session: 'No money, no implementation. There is not enough cash. I cannot emphasise enough a massive effort needed on your side to somehow take us over that line.'¹⁷¹

UN80 Initiative proposes deep cuts that would reverse recent gains to human rights budget

In March 2025, Secretary-General António Guterres kicked off a reform process to tie in with the organisation's 80th anniversary, the UN80 Initiative. While it builds upon previous reforms championed by Guterres and is not officially a response to the impact of US funding cuts, the Initiative is unofficially linked: the process comes after years of liquidity constraints and a month after the US withdrawal of funding under Trump.

The UN80 Initiative is focused around three 'workstreams': efficiencies (workstream 1), mandate implementation (workstream 2), and programme realignment through structural changes (workstream 3).¹⁷² While many aspects of the UN bureaucracy need reform, the UN80 Initiative is controversial, with many UN Member States, staff unions and civil society organisations critiquing the process as rushed and insufficiently consultative. UN80 brings into the same initiative cost-saving efforts to address the liquidity crisis (workstream 1), and long-standing appetite for structural reform of the organisation (workstreams 2 and 3). Yet, the urgency of the liquidity crisis has largely turned what should be structural reform efforts requiring strategic planning and consultation into a hasty cost-saving exercise. **As human rights is already the least resourced of the three UN pillars, the impact of UN80 will be deeply felt.**

In presenting the initiative to Member States in May 2025, Secretary-General Guterres said to expect 'meaningful reductions' in the overall budget as a result of UN80 reforms and consolidation of activities spread across the system,¹⁷³ including an objective of 20% post reductions under workstream 1.

¹⁷⁰ Armenia, Estonia, Gambia, Hungary, Israel, Kazakhstan, Lithuania, Morocco, Poland, Portugal, Slovakia, Ukraine paid in advance in 2024 towards their 2025 contributions. UNGA, '[Financial situation of the United Nations Statement by Chandramouli Ramanathan, Assistant Secretary-General, Controller](#)', 9 May 2025.

¹⁷¹ UN News, '[General Assembly approves \\$5.4 billion UN peacekeeping budget for 2025-2026](#)', 1 July 2025.

¹⁷² UN, '[Guterres prioritizes reform at 'UN80 Initiative' launch](#)', 13 March 2025.

¹⁷³ UN Secretary-General, '[António Guterres Secretary-General's remarks on the UN80 Initiative](#)', 12 May 2025.

In the PPB 2026 for Section 24 released in April 2025, which did not include proposed UN80 ‘efficiency’ cuts, the Secretary-General proposed a modest increase of 1.8% in the Section’s budget compared to 2025 (1.2% specifically for OHCHR’s budget), in line with new activities mandated under various UN resolutions. On 30 August, the ACABQ issued its report recommending a series of non-post reductions, and recommending against all post creations, pending its review of the Secretary-General’s revised estimates reflecting UN80 reductions.

On 15 September, the Secretary-General presented its revised estimates for the entire PPB 2026, reflecting UN80 goals under workstream 1 (efficiencies).¹⁷⁴ The revised budget proposes an overall reduction to the UN regular budget of 15.1% compared to the amount approved in 2025, and for 2,681 posts to be abolished (18.8%) of the UN Secretariat staff. However, these proposed reductions do not respond to specific reform proposals — they seek efficiencies for the sake of cost-saving only. For OHCHR, the revised proposed budget is 15.2% (USD 39.4 million) lower than the amount approved for 2025 and requests 105 posts be abolished. This effectively reverses the 1.2% proposed increase for 2026 and further reduces OHCHR’s budget by 14% compared to its 2025 approved budget. It also reverses the 61 new posts requested in PPB 2026 and further abolishes 44 of the approved posts in 2025. An additional 24 posts are proposed to be redeployed across duty stations.

Regardless of the proposed reductions to the budget under UN80, if the US stops paying its assessed contributions, there will be a further cash shortfall of up to 22%. The proposed budget cuts and a loss of US assessed contributions mean **close to 35% of the UN budget may be at stake**. The Secretary-General also stated that further proposals would be included in the PPB for 2027.¹⁷⁵

On 18 September, the Secretary-General released its initial proposals under workstream 3 (programmatic realignment), without substantial proposed reform to human rights, aside from increased coordination among UN entities within a ‘Human Rights Group’ led by the High Commissioner for Human Rights. These proposals will serve as the basis for further negotiations among States, the outcome of which will be reflected in a further revision of the budget in 2026 for 2027.¹⁷⁶ Additional budget revisions in 2026 will also capture future proposals emerging from negotiations among Member States under workstream 2 (mandate implementation), under the auspices of an *ad hoc* working group co-chaired by New Zealand and Jamaica, scheduled to be concluded by 31 March 2026.

As noted in Chapter 4, OHCHR has already had to make significant cuts to its activities due to the financial crisis. **With the proposed reduction of budget and staff in 2026, several of the temporary measures taken to reduce OHCHR activities may become permanent without Member State intervention.** This would severely impact the promotion and protection of human rights on the ground at the same time as human rights crises grow globally. Making permanent the cuts to the activities and meeting times of the HRC, Special Procedures and Treaty Bodies that were adopted as an exceptional measure would reduce international measures to hold perpetrators of human rights violations accountable and bring justice for victims.

A permanent reduction of the human rights budget will put enormous strain on an already deeply underfunded OHCHR. Requiring OHCHR to be able to respond to the new and ongoing human rights crises globally without the required funding is a similar move to previous China-Russia proposals for revised estimates that OHCHR absorbs new activities within available resources.

¹⁷⁴ *Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period*, Secretary-General, A/80/xxx, (undated September 2025), pg. 145-6 (accessed 16 September 2025).

¹⁷⁵ UN, ‘Secretary-General Presents More-Focused, Digital-Driven ‘Life-Cycle’ Approach to Improve UN Mandate Implementation, in *Briefing on UN80 Initiative*’, 1 August 2025.

¹⁷⁶ *Shifting Paradigms: United to Deliver*, Secretary-General, 21 September 2025 (accessed 21 September 2025).

The revised PPB for 2026 under UN80, and future negotiations in 2026 to be reflected in PPB for 2027, may also present an opportunity for hostile Member States to further weaken the human rights pillar. China has indicated it would use UN80 to push more funding to development, stating that 'reform should be focused on prioritising development...to ensure that development is at the centre of the UN agenda.'¹⁷⁷ As the US cedes space at the UN through its failure to pay, and China has largely avoided public blame for its role in the liquidity crisis, China's influence may prove crucial in the process.

The Secretary-General's revised PPB for 2026 shields from reductions seven budget sections, of which four related to development.¹⁷⁸ OHCHR, representing the human rights pillar, was not shielded from reductions despite its historical underfunding; the IIM for Myanmar and the IIM for Syria, which sit under Section 8 of the budget (Legal affairs), are targeted with proposed cuts of 15.2% and 16.7%, respectively, compared to the 2025 approved budget.

The Secretary-General stressed the cuts are 'carefully calibrated' and ensure balance between the UN's three pillars (peace and security, development, and human rights).¹⁷⁹ Yet, the development pillar faces cuts of 11.7% (USD 81.9 million),¹⁸⁰ while the budget for peace and security is proposed to be reduced by 13% (USD 122.9 million), compared to the 2025 approved budget.¹⁸¹ **Despite the Secretary-General's promises, the human rights pillar, chronically underfunded, is disproportionately targeted by UN80 budget reductions.** Concretely, this means for instance that, if the UN Secretariat had proposed to cut the development pillar's budget by 1% more, this would have saved nearly 3% of OHCHR's budget (according to its 2025 approved budget).

As Chart 16 below shows, the budget for the development pillar rose as a percentage of overall regular budget as the human rights pillar shrunk.

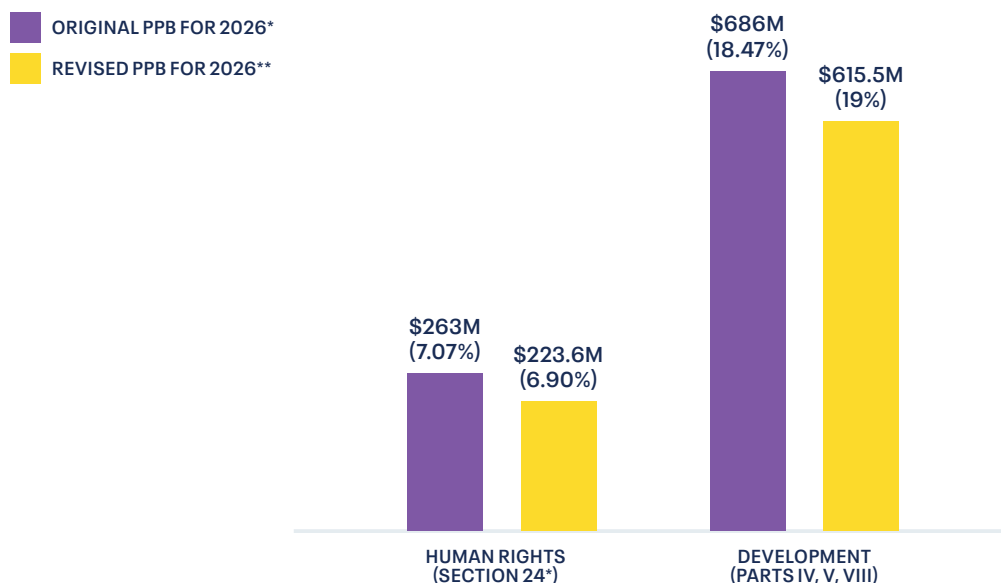
¹⁷⁷ Permanent Mission of China to the UN, '[Remarks by Ambassador Fu Cong at the Briefing on the UN80 Initiative](#)', 12 May 2025.

¹⁷⁸ *Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period*, Secretary-General, A/80/xxx, (undated September 2025), pg. 145-6 (accessed 16 September 2025), para. 54.

¹⁷⁹ *Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period*, A/80/xxx, para. 6.

¹⁸⁰ This includes Parts IV, V and XIII of the budget: Part IV (including, among other UN Women, UNEP, UN-Habitat) faces proposed cuts of 14.8%, Part V (regional commissions and international cooperation for development) faces proposed cuts of 9.6%, while Part XIII (UN Development Account) was explicitly shielded from reductions.

¹⁸¹ This considers Part II of the budget (political affairs, disarmament, peacekeeping, outer space), which faces cuts of 13% compared to the 2025 approved budget.

CHART 16: PERCENTAGE ALLOCATED TO THE HUMAN RIGHTS AND DEVELOPMENT PILLARS IN THE PPB FOR 2026 AND THE REVISED PPB FOR 2026 UNDER UN80

Source: Revised estimates relating to PPB for 2026

*Released in April 2025 before UN80.

**Released in September/October 2025 including UN80 proposals.

Like-Minded States and progressive G77 States will need to champion human rights in the reform process. In a welcome move, a group of Latin American States reportedly raised concerns during a meeting with the head of the UN80 process that there should be a balanced distribution of funds between human rights and the other UN pillars due to the historical imbalance in funding across pillars.¹⁸²

As one delegate told ISHR, Member States can reject the revised estimates budget with the proposed UN80 reductions during the main session when considering the PPB for 2026. However, as OHCHR and other offices of the UN Secretariat have already cancelled or postponed activities due to the financial crisis, the **revised PPB for 2026 will likely be the blueprint for how the budget is implemented in 2026 whether or not it is adopted by Member States.**

While many offices of the UN Secretariat face cuts under UN80 and the revised PPB for 2026, the impact of these cuts will disproportionately hit the human rights pillar due to years of underfunding. The modest gains in human rights funding that Member States had been fighting for in the past five years have already been effectively reversed through the financial crisis, and the UN80 Initiative could make them permanent. The result would be a significant setback in ensuring the UN human rights system is fit for purpose in a deteriorating global human rights context.

¹⁸² Michelle Langrand, 'The Human Rights Council Opens Amid More Budget Cuts', PassBlue, 16 June 2025.

13. CONCLUSION

There is a profound and persistent challenge facing the funding for the UN human rights pillar: politicisation and systematic underfunding. Despite increasing global demands for human rights protection, the human rights pillar, through OHCHR, remains the least resourced among the UN's core pillars, receiving just under 7% of the UN regular budget and less than 1% of the total budget. OHCHR also remains overly reliant on voluntary contributions to fully execute its mandated activities.

In this context, limited gains in the human rights budget over the past years are likely to be reversed as a result of the ongoing liquidity crisis fuelled by the US and China and of 'efficiency' cuts proposed under the UN80 Initiative.

Consistent and coordinated efforts by specific States, particularly China and Russia, have obstructed adequate funding for human rights mechanisms through procedural and political manoeuvring at the 5C. Both invest in membership of technical subsidiary bodies to influence their recommendations to make disproportionate cuts to human rights budgets. Thus, a little-known advisory body, the ACABQ, criticised for its politicisation and lack of independence, wields enormous influence on the annual budget for OHCHR and activities mandated by HRC resolutions because its recommendations become the default position negotiated and are often adopted by the 5C.

These efforts structurally weaken OHCHR's ability to carry out its mandate in full. They also target crucial investigations of gross rights violations in a range of countries. As the 5C has increasingly reflected wider geopolitical divides and consensus-based decision-making has eroded, Israel – along with countries led by Russia and China – has repeatedly sought to defund human rights mandates through text proposals and forced votes, though without success to date.

China, the second largest Member State contributor to the UN system, is growingly assertive and openly hostile to human rights funding as it seeks to shift the UN towards an even more State-centric system that excludes civil society, impedes international scrutiny of domestic human rights crises and undermines the universality and interdependence of all human rights.

While Russia acts as a loud spoiler in negotiations, China acts as a quiet obstructionist behind closed doors, reducing the public cost of opposing human rights funding once negotiations reach the 5C. Beijing uses transactional diplomacy to win over allies within the G77+China. Its late payment of assessed contributions has exacerbated the financial crisis that threatens the UN's operational integrity and credibility. As the UN is on the cusp of major budget cuts in 2026, China is poised to redirect the UN budget towards its priorities and away from human rights.

The US, especially under the second Trump administration, has played a major role in exacerbating a ballooning funding crisis that undermines the structure of the entire UN system. Trump has implemented deep cuts to foreign aid and voluntary contributions to the UN, including to key human rights bodies. The US has stopped paying its mandatory assessments to the UN through Congress-appropriated funds, striking a huge blow to the

system as the US is the largest Member State contributor, would be leaving nearly a quarter of the UN's budget in the hands of a UN-sceptic White House.

Some States and groups, such as the Like-Minded States and a small group of GRULAC States, remain committed to defending human rights funding. The Like-Minded States are often forced into defensive positions, fighting to preserve the status quo rather than securing necessary increases because of China and Russia's tactics to obstruct consensus in the 5C. And the small group of GRULACs often lacks the capacity to invest in all relevant programme and budget-related bodies, while standing alone in defence of human rights funding within G77+China.

It is imperative that States with a principled human rights position make all efforts to defend adequate, predictable, increased, and sustainable funding for UN human rights mechanisms.

As the UN undergoes the UN80 Initiative, one of its largest reform processes ever, action is urgently needed to protect human rights funding. This includes steps to ensure the independence of advisory mechanisms, protecting regular budget allocations to OHCHR during the financial crisis, and principled stances by Member States to ensure the human rights pillar is adequately and sustainably financed.

14. RECOMMENDATIONS

To UN Member States

- Pay assessed contributions in full and on time, with full transparency to the UN Controller regarding exactly how much and when the Member State will pay, to end the budgetary and liquidity crisis.
- Ensure that reforms associated with the UN80 Initiative strengthen the human rights pillar, including by protecting the already grossly underfunded human rights pillar from any overall budget cuts.
- When late payments result in the non-implementation of budgeted activities and therefore unspent funds, establish a mechanism to allow the UN Secretariat to suspend the returning of those funds as credits against Member States' future assessments. Instead, the funds should be placed in a cashflow reserve. Furthermore, credits should not be returned to Member States in arrears.

Fifth Committee budget negotiations

- Adhere to the mandate of the 5C to provide adequate funding to the UN and cease efforts to decrease or deny the provision of resources for the full implementation of Section 24 (human rights) of the regular budget.
- Acknowledge long-term underfunding of the human rights pillar, support recent overdue efforts to grow its regular budget, and continue to work towards adequate, predictable, increased and sustainable financing for the human rights pillar in the regular budget, including by:
 - rejecting recommendations from the ACABQ to cut proposed posts or resources from the human rights budget and,
 - proposing increases beyond the Secretary-General's request in the PPB for Section 24 given historical underfunding of the human rights pillar.
- Hold a position that is principled, consistent, coherent and firmly grounded in human rights, across UN Security Council, GA committees and the HRC, and ensure that 5C delegates are adequately defending resolutions that the same Member State supported in other fora.
- Support the Secretary-General's methodology of 'consolidation of resources' for the human rights budget through the three-year trial period to ensure it is made permanent, and seek to consolidate more resources for HRC resolutions into the PPB to ensure a more predictable, liquid, and transparent human rights budget.
- Cease unnecessary and repetitive questions during the Q&A between the UN Secretariat and 5C by improving institutional memory, such as a searchable archive of previous questions and answers which is available to all delegates, or a cap on questions that have been repeatedly asked and answered.

- Refrain from bad faith negotiation tactics, including bullying, threats, or other actions that undermine trust and harm consensus, and condemn such practices during sessions of the 5C and relevant bodies.
- Improve early coordination within and among regional and political groups with a view to identify common ground and proposals in a timely fashion, allowing sufficient time for negotiations in December.

Related to Fifth Committee subsidiary bodies

- Hold transparent elections for all 5C subsidiary or adjacent bodies, including an open vote, and a public examination of candidates on the basis of objective criteria.
- Introduce rules on non-accumulation of posts for one Member State on technical subsidiary bodies adjacent to the 5C, including but not limited to, the ACABQ, the CPC, and the BoA.
- Introduce rules establishing a 'cooling off' period that prevents 5C delegates from immediately taking up positions on subsidiary bodies to prevent conflicts of interest.
- Reform the ACABQ, including through the following steps:
 - Require the ACABQ to adopt written, public working methods, including a code of conduct and code of ethics, and adopt conditions of service that ensure members are appropriately and equally remunerated while removing outside funding from diplomatic missions to ensure independence and eliminate reliance on Member States.
 - Adopt rules to rotate the ACABQ Chair to prevent it from coming under undue influence.
 - If nominating a candidate for ACABQ elections, put forth independent financial experts of recognised standing to ensure that the ACABQ is operating according to its mandate to have at least three financial experts and that its members are independent. Publicly disclose which three members are the financial experts.
 - Adopt rules to ensure that 5C delegates can ask the ACABQ questions on how they reached recommendations.
 - Create tools to improve institutional memory during the Q&A between the ACABQ and the UN Secretariat, such as a searchable archive of previous questions and answers available to all members, or a cap on questions that have been repeatedly asked and answered.

Committee for Programme and Coordination

- For States that take a principled human rights position, invest political capital, budget, and diplomatic capacity to seek membership and be active members of the CPC, and resist efforts by any Member State to introduce national terminology or other language that is not grounded in international human rights while discussing programme plans.
- End the practice of the CPC recommending that GA main committees hold sessions on programme plans and reinstate the practice of the CPC making conclusions and recommendations on programme plans.

- When acting as the penholder for resolutions, include adequate human rights language in the resolution text to help ensure there is no dispute about the mandate that has been approved by Member States which will eventually be reviewed in the CPC.

Relationship with OHCHR

- For States that take a principled human rights position, strengthen the relationship with and provide feedback to OHCHR on budget presentations or answers to 5C and ACABQ questions during the Q&A process.
- Increase unearmarked XB contributions to OHCHR and other UN entities, meaning they would not be reserved for a particular project, service provider or geographical area.

Member State capacity

- For States that take a principled human rights position, prioritise the 5C by investing adequate political capital, time in negotiations, and by seeking membership on subsidiary bodies. Strengthen the role, capacity and influence of delegates in Permanent Missions by ensuring relevant Missions have at least one full time delegate on 5C (not overly split with other portfolios).

To Group of 77 and China States

- Support the interconnectedness of the three pillars and be guided by the principle that human rights are intertwined with development, to ensure that human rights funding is more equally supported within the Group. Cease false narratives that human rights pillar has been receiving more funding than development.
- Take an active interest in the 5C, including through active participation in internal G77+China coordination meetings for the regular budget, and ensure that the G77+China's voice is not hijacked by a single State or small group of States.
- Prioritise and invest sufficient diplomatic and political capital to strengthen negotiations in support of human rights funding during G77+China internal negotiations, and to advocate within the G77+China for adequate resources for the human rights pillar.
- Invest in diplomatic capacity for 5C negotiations and membership in subsidiary bodies in or adjacent to the 5C in order to ensure the voices of Global South States with a principled human rights position are heard.
- Speak publicly in support of adequate, predictable, increased and sustainable financing for UN human rights mechanisms.
- Where needed, dissociate from G77+China positions that seek to undermine the human rights pillar, and support efforts, in national capacity or with other States, to secure and increase funding for the human rights pillar during negotiations on PPB and revised estimates

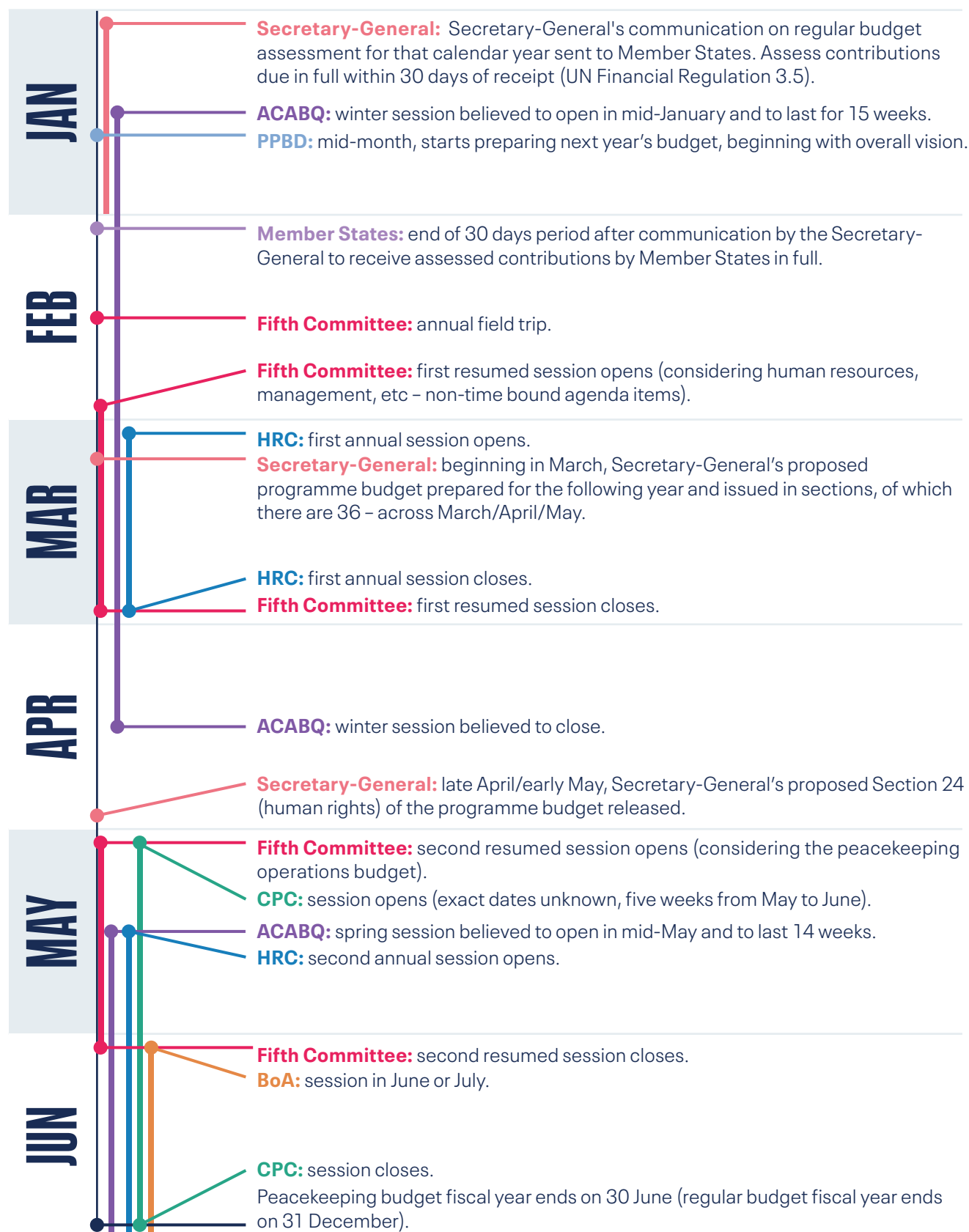
To Like-Minded States

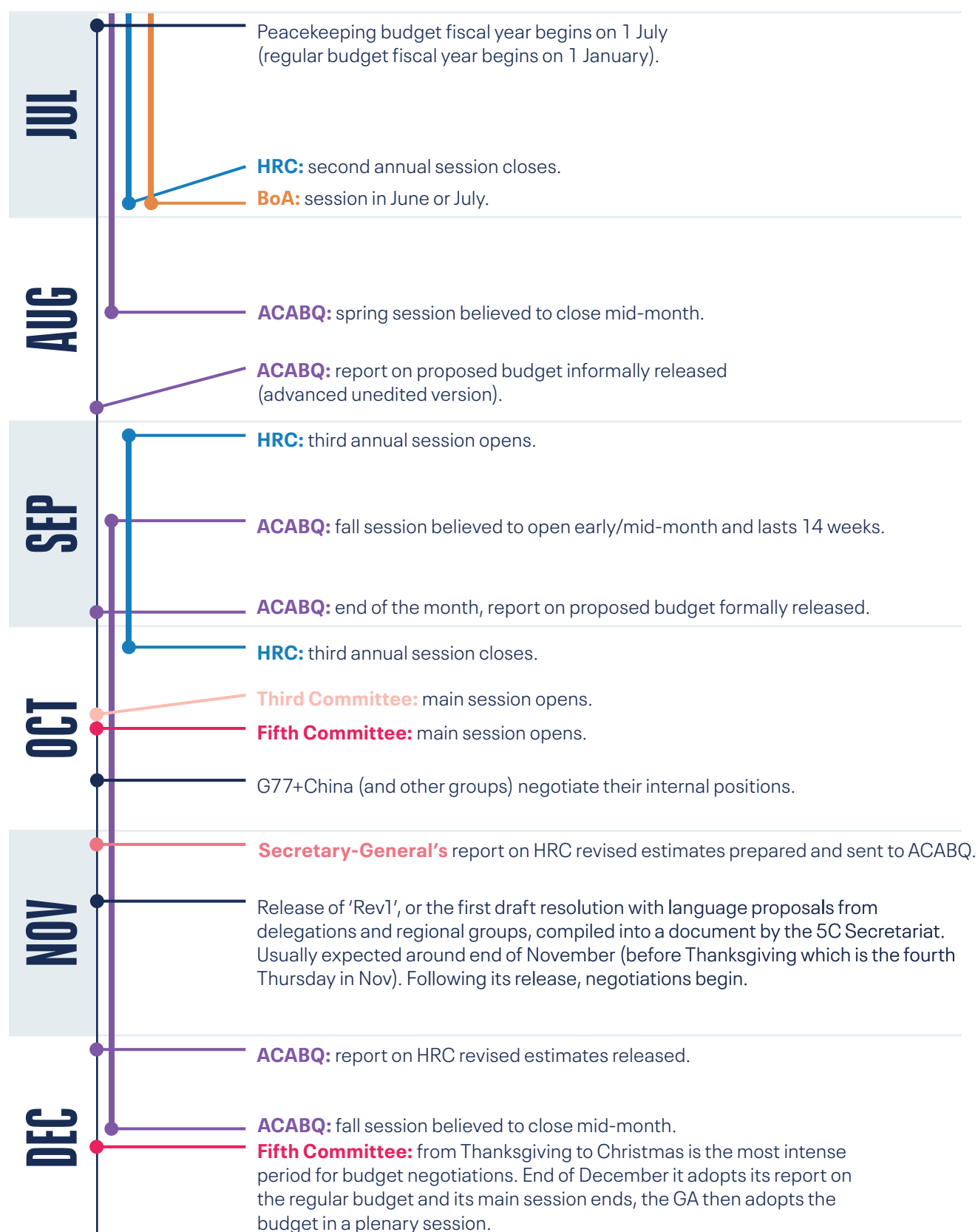
- Take a pragmatic approach to blanket ‘zero-growth’ targets, which encourage horse-trading, and ensure that adequately meeting resourcing needs is the primary objective.
- Support initiatives from the Secretary-General for adequate, predictable, increased and sustainable financing for UN human rights mechanisms.
- Support progressive Global South States within G77+China, including by ensuring adequate consideration of their priorities.
- Lead by example on reform initiatives, including by introducing cooling off periods for 5C delegates before entering a subsidiary body in a personal capacity and nominating financial experts of recognised standing to the ACABQ.

To the PPBD and the Secretary-General

- Ensure that any reform proposed through the UN80 Initiative or other measures do not allow for the reduction in funding to the already grossly underfunded human rights pillar.
- Work with OHCHR to ensure that PPBs continue to request increases for human rights and adequately brief Member States on the need for such funding.
- Continue to ensure all PPBs request the necessary funding for the full and effective implementation of the programme and all its subprogrammes and mandates.
- Ensure that programme plans on human rights do not omit language based on international human rights treaties or resolutions due to the perceived opposition of some Member States.

Annex I: Timeline of key dates in Fifth Committee and other relevant bodies





Annex II: PPBD's Glossary of terms and expressions

Glossary of terms and expressions

All terms and expressions included in the programme plan and budget are expected to enjoy agreement among Member States and must be intergovernmentally agreed. In June 2021, in considering the 2022 programme plans, the Committee for Programme and Coordination (CPC) could not find consensus on 10 of the 28 programmes. In part, this was due to prolonged discussions on sensitive terms and expressions that would not have been intergovernmentally agreed. Therefore, to enable a more efficient and effective process, the 2023 programme plan needs to exclude such sensitive terms. In this connection, PPBD has identified a number of sensitive terms and expressions, listed below, which should be either deleted or replaced by wording that has been considered acceptable to Member States. The below terms have triggered sensitive discussions in CPC for at least one programme. Therefore, even if they did not trigger such discussions for other programmes, maintaining these terms in any of the programmes would constitute a risk for the consideration process of the 2023 programme plans. Please ensure that any terms not included in this list, but that have not been intergovernmentally agreed, are equally excluded. You are encouraged to reach out to PPBD if you would like to discuss any of the terms and expressions listed with respect to your specific circumstances.

Term or expression	Requested action: Delete or Replace by
LNOB, GENDER, DISABILITY, YOUTH	
vulnerable group(s)	Replace by: those who are vulnerable OR in vulnerable situations OR people in vulnerable situations
vulnerable social groups	Replace by: vulnerable segments of the population
vulnerable social groups	Replace by: the needs of the most vulnerable
marginalized OR marginalized population(s) OR vulnerable population(s)	Replace by: most vulnerable OR the poorest and the most vulnerable OR those in vulnerable situations
social groups	Replace by: people
inclusivity	Replace by: inclusion
diversity dimension	Replace by: characteristics
economic and social inequalities	Replace by: economic and social inequalities, racism
people-centric	Replace by: people-centered
gender	Replace by: a gender perspective OR gender equality (no 'gender' in isolation)
gender mainstreaming OR gender parity	Replace by: gender equality OR gender equality and the empowerment of women and girls OR mainstreaming a gender perspective
mainstream gender	Replace by: mainstream a gender perspective
gender aspects	Replace by: a gender perspective

gender dimension	Replace by: a gender perspective
gender-related 'issues' OR gender issues	Replaced by: issues related to gender equality and women's empowerment OR women and girls
gender concerns 'are integrated'	Replace by: a gender perspective is mainstreamed
gender approach OR integrating gender	Replace by: gender mainstreaming OR mainstreaming a gender perspective
gender perspectives	Replace by: a gender perspective
gender-responsive OR gender responsive	Replace by: gender-sensitive
gender-related results	Replace by: mainstreaming a gender perspective
gender-disaggregated	Replace by: sex-disaggregated
gender data	Replace by: gender statistics
gender macroeconomics	Replace by: macroeconomics
leading with equity	Replace by: mainstreaming gender equality
parity	Replace by: equality
age, gender and disability	Replace by: age-, disability-, gender-sensitive and family-oriented
youth-inclusive	Replace by: youth-related
HUMAN RIGHTS	
human-rights based OR human rights based	Replace by: delete OR 'with full respect to human rights'
rights based approach OR rights-based approach	Delete OR replaced by: 'people-centered'
human rights norms and standards	Delete OR replace by: with full respect to human rights
protection of human-rights	Replace by: protection of rights
integration of human rights OR integrate human rights	Replace by: collaboration in matters regarding human rights OR take into account... human rights treaties
women's rights	Replace by: the realization of human rights for women
digital rights OR digital-rights	Replace by: access to digital technologies
humanitarian law	Replace by: international humanitarian law
humanitarian shocks	Replace by: environmental shocks and disasters
PEACE & SECURITY, DISARMAMENT, POLITICAL AFFAIRS	

conflict	Replace by: armed conflict
conflict-affected OR conflict affected	Replace by: countries in armed conflict
fragile countries	Replace by: countries at risk of lapsing or relapsing into conflict
fragile situations	Replace by: in situations of conflict and post-conflict countries
affected countries	Replace by: affected States
complex settings	Replace by: countries in armed conflict
non-mission setting	Replace by: post-conflict situation
sustainable peace and conflict prevention	Delete OR Replace by: inclusive social development and prevention of violence
sustainable peace	Replace by: inclusive social development
conflict prevention	Replace by: prevention of violence OR violence reduction
violent extremism OR extremism OR extremists	Replace by: violent extremism conducive to terrorism
cybersecurity	Replace by: security in the use of ICT OR data protection
international justice mechanisms	Replace by: United Nations and United Nations-assisted criminal tribunals
multilateral extradition	Delete
global space governance	Delete
mass destruction	Replaced by: mass destruction and chemical and biological weapons
Treaty on the Prohibition of Nuclear Weapons	Delete
the elimination... of nuclear weapons	Replace by: the eventual elimination... of nuclear weapons
the decolonization process	Replace by: the decolonization process in accordance with the Charter of the United Nations and relevant resolutions of the General Assembly
CLIMATE & ENVIRONMENT	
green OR greener OR greening	Replace by: sustainable
green jobs	Replace by: new jobs
green recovery	Replace by: sustainable recovery

green economy	Replace by: green economy in the context of sustainable development and poverty eradication
blue economy OR blue economic OR blue economies	Replace by: oceans economy
blue economic recovery	Delete
blue	Delete
circular economy OR circular-economy	Replaced by: sustainable consumption and production
climate-resilient low carbon economies	Replace by: low greenhouse gas emission and climate-resilient development
carbon	Replace by: greenhouse gas
low-carbon OR low carbon	Replace by: low-emission(s) OR low greenhouse gas emission
nature-based	Replace by: ecosystem-based
renewable	Replace by: cleaner
green blue OR green-blue	Delete
Global Pact for the Environment process	Delete
dimensions of health	qualification required to include: One Health Approach
climate-induced human insecurity	Delete
man-made 'crisis'	Delete OR replace by: other emergencies
disaster-related displacement	Replace by: address displacement within the context of disasters
OTHER	
build back better OR building back better	Delete
intersecting OR intersection	Delete
interlinkages	integrated/integration
nexus	Delete OR replace by: agenda OR linkages OR link OR synergy OR integration
humanitarian, development and peace nexus	Delete OR replace by: humanitarian and development assistance
transformative agendas	Replace by: major international frameworks
Sahelian Member States	Replace by: states within the Sahel region

all languages OR all available languages	Replace by: all official languages...of the United Nations
six languages	Replace by: six official languages... of the United Nations
new working method(s)	Replace by: new internal working methods
geographical diversity OR regional diversity	Replace by: equitable geographical representation
diverse workforce	geographical equitable workforce
benchmarks for augmenting regional diversity	Delete
win-win	Replace by: work for all
timely, accurate and balanced news	Replace by: accurate, impartial, comprehensive, balanced, coherent, timely and relevant information

Annex III: ISHR Letter to UN Secretary-General Antonio Guterres regarding PPBD's Glossary of terms and expressions



17 December 2021

To: Secretary General of the United Nations, Mr António Guterres

And to: Assistant Secretary General for Strategic Coordination, Mr Volker Türk

Re: Glossary of terms and expressions circulated by Office of Programme Planning, Finance and Budget

Dear Secretary-General Guterres and Assistant Secretary-General Türk

We write to express our strong concerns regarding the 'Glossary of terms and expressions' circulated by the Programme Planning and Budget Division of the UN Office of Programme Planning, Finance and Budget.

The glossary purports to instruct UN agencies to exclude 'sensitive terms' from 2023 programme plans. It says that 'PPBD has identified a number of sensitive terms and expressions...which should either be deleted or replaced by wording that has been considered acceptable to Member States'. The glossary sets out 5 pages of 'sensitive terms and expressions' together with the terms or expressions with which they should be replaced. The terms and expressions relate to issues including gender, human rights, climate and the environment. Terms to be excluded include: 'gender', 'human rights based', 'human rights norms and standards', and 'sustainable peace and conflict prevention', among many others.

ISHR has four primary concerns with this list.

First, the list seeks to exclude a wide range of terms that have been used and accepted in General Assembly resolutions that have been adopted without a vote. Further, many of these terms, particularly as they relate to human rights, are underpinned by and elaborate terms used in the UN Charter, the Universal Declaration of Human Rights, and the core international human rights treaties.

Second, a number of the replacement terms proposed in the list have no basis in international law and are instead drawn from or strongly associated with particular political parties or ideologies. The direction to exclude the term 'human rights based' and to replace it with 'people-centred' – a term used and preferred by the Chinese Communist Party – is a paradigm example.

Third, a number of the replacement terms significantly change the meaning of the original term. For example, the proposal to replace the term 'diverse workforce' with the term 'geographical (sic) equitable workforce' reduces diversity – which encompasses considerations as to race, sex, language, disability, religion, national or social origin and a range of other attributes – to merely considering issues of geographic distribution alone.

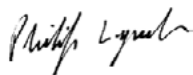
Fourth, a number of the terms that are directed to be excluded are used by the UN Secretary-General in the 2020 'Call to Action for Human Rights'. In that document, for example, the Secretary-General calls for a 'human rights-based approach to development', a

term which PPBD now directs should be avoided. This undermines the authority of the Secretary General and calls into question the extent to which this supposedly 'transformative vision for human rights...underpinning the work of the entire UN system' is being respected or implemented.

ISHR calls on the UN Secretary-General and the Executive Office to disassociate themselves from this deeply problematic 'Glossary of terms and conditions' and make clear to all UN agencies that they are free to and should use terms and expressions that best reflect and give effect to their mandates, and to human rights and the values of dignity, freedom, equality, justice, accountability, inclusivity, diversity and sustainability that underpin them.

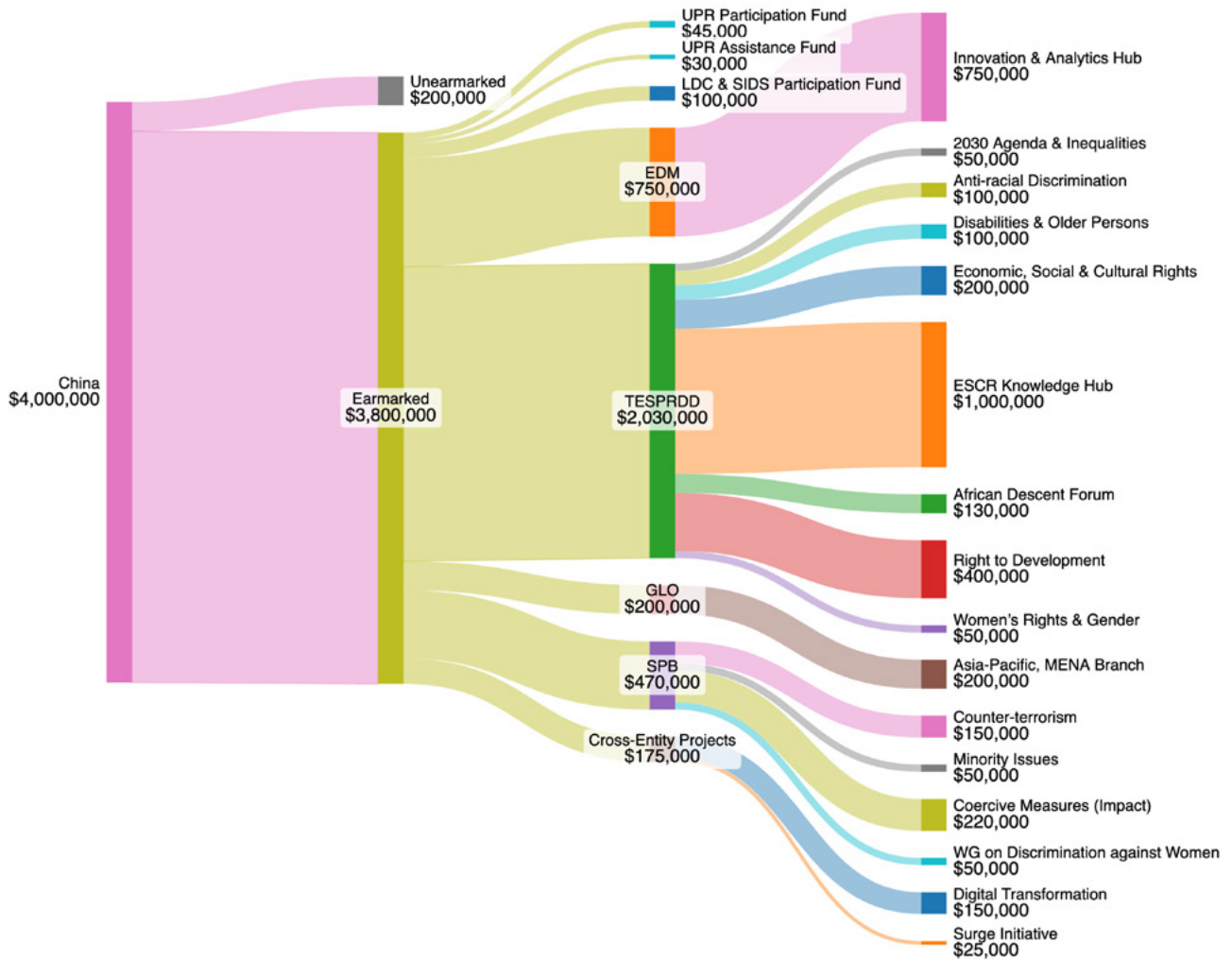
I would be pleased to discuss this matter further and look forward to your response.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Phil Lynch', written in a cursive style.

Phil Lynch
Director

Annex IV: China's extrabudgetary contributions to OHCHR in 2024



Annex V: Human Rights Council resolutions targeted with defunding in Fifth Committee

Click here to access full table of HRC resolutions targeted with defunding in Fifth Committee. This includes text proposals during negotiations, and hostile amendments and 'L. Docs' as well as votes on positive amendments during the adoption phase at the 5C.

Annex VI: Breakdown of contributions paid by UN Member States by date of payment (2019-2025)

Click here to access the ISHR landing page for a breakdown analysis of which Member States have paid in full and on time for the period 2019-2025.

Annex VII: Comparison of votes by Member States on Human Rights Council resolutions across the Human Rights Council and the Fifth Committee

Click here to access the ISHR landing page for an analysis of votes by Members States at the Fifth Committee, and a comparison against their votes at the Human Rights Council.



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@ISHRglobal

GENEVA OFFICE

Rue de Varembé 1, 5th floor, P.O. Box 16,
CH-1211 Geneva 20 CIC, Switzerland

NEW YORK OFFICE

777 UN Plaza, 7th floor, New York,
NY 10017, USA