



## **General Assembly**

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#### **Eightieth session**

Agenda items 67, 136 and 137

#### **Report of the Human Rights Council**

#### **Programme budget for 2025**

#### **Proposed programme budget for 2026**

#### **Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-eighth, fifty-ninth, sixtieth regular sessions, and thirty-seventh special session, in 2025**

#### **Twenty-fifth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2026**

#### **I. Introduction**

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-eighth, fifty-ninth, sixtieth regular sessions, and thirty-seventh special session, in 2025 (A/80/525). During its consideration of the report,

the Advisory Committee received additional information and clarification, concluding with written responses dated 16 December 2025.

2. The previous report of the Advisory Committee on the Human Rights Council revised estimates (A/79/7/Add.42) provides a background to the overall resource requirements arising from resolutions and decisions adopted by the Council at its fifty-fifth, fifty-sixth and fifty-seventh regular sessions.

## **II. Financial implications resulting from the resolutions and decisions adopted by the Human Rights Council**

### *Overall resource requirements*

3. During its three regular sessions and one special session of 2025, the Council adopted 79 resolutions giving rise to resource requirements, of which 54 have implications for the proposed programme budget for 2026. The 79 resolutions give rise to total requirements of \$88,991,600 for 2026 and \$74,035,900 for 2025, of which an amount \$17,616,600 relating to mandates of perennial nature and an amount of \$55,557,500 related to mandates of renewable nature have already been included in the proposed programme budget for 2026. Additional requirements for 2026 resulting from President's statement 18/1 amount to \$169,900 (see A/79/7/Add.47). The Secretary-General indicates that, in alignment with the UN80 initiative, the initially estimated additional resource requirements of \$15,987,500 have been adjusted to ensure greater efficiency and cost-effectiveness in mandate delivery, resulting in reductions totalling \$1,395,900. The remaining requirements for 2026, amounting to \$14,591,500 are additional and it is requested that the General Assembly approve this amount as additional appropriations for 2026, and establish 25 new posts in relation to its resolutions 58/13, 59/7, 60/2, 60/14, and 60/20 (A/80/525, paras. 3-6, Summary).

4. Upon enquiry, the Advisory Committee was informed that progress on the implementation of PRST/OS/18/1 includes the partial implementation of a mapping tool; a searchable database of Human Rights Council texts and mandated

activities, introduction of tools to identify overlaps, and advancement of digital solutions to improve efficiency. The Committee was also provided with the table below showing the evolution of resources related to HRC decisions and resolutions for the past 5 years.

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Table : Resources related to HRC decisions and resolutions for the past 5 years  
(United States dollars)

| Budget section        | 2022                                          |                   |                    | 2023                                          |                                          |                   | 2024               |                                               |                   | 2025               |                                               |                                                                                 | 2026              |                    |                                               |                                                                                 |                   |                    |
|-----------------------|-----------------------------------------------|-------------------|--------------------|-----------------------------------------------|------------------------------------------|-------------------|--------------------|-----------------------------------------------|-------------------|--------------------|-----------------------------------------------|---------------------------------------------------------------------------------|-------------------|--------------------|-----------------------------------------------|---------------------------------------------------------------------------------|-------------------|--------------------|
|                       | Perennial requirements included in the budget | New requirements  | Total requirements | Perennial requirements included in the budget | Included under new and expanded mandates | New requirements  | Total requirements | Perennial requirements included in the budget | New requirements  | Total requirements | Perennial requirements included in the budget | Included in the baseline-mandates of a renewable nature (consolidated mandates) | New requirements  | Total requirements | Perennial requirements included in the budget | Included in the baseline-mandates of a renewable nature (consolidated mandates) | New requirements  | Total requirements |
| 2                     | 2,802,800                                     | 3,259,700         | 6,062,500          | 6,234,500                                     | 1,358,000                                | 2,377,600         | 9,970,100          | 8,276,800                                     | 2,784,700         | 11,061,500         | 3,084,600                                     | 1,733,300                                                                       | 1,882,500         | 6,700,400          | 6,229,500                                     | 1,756,700                                                                       | 768,000           | 8,754,200          |
| 16                    | -                                             | -                 | -                  | -                                             | -                                        | -                 | -                  | -                                             | -                 | -                  | -                                             | -                                                                               | 140,400           | 140,400            | -                                             | -                                                                               | 162,600           | 162,600            |
| 24                    | 2,458,800                                     | 26,499,200        | 28,958,000         | 5,526,400                                     | 30,349,500                               | 18,522,600        | 54,398,500         | 10,461,400                                    | 46,902,200        | 57,363,600         | 7,734,300                                     | 51,183,200                                                                      | 16,418,200        | 75,335,700         | 11,344,400                                    | 53,800,800                                                                      | 11,187,400        | 76,332,600         |
| 24 IIM<br>Afghanistan |                                               |                   |                    |                                               |                                          |                   |                    |                                               |                   |                    |                                               |                                                                                 |                   |                    |                                               |                                                                                 | 1,897,300         | 1,897,300          |
| 28                    | -                                             | 9,000             | 9,000              | -                                             |                                          | 455,700           | 455,700            | 7,600                                         | 7,800             | 15,400             | 2,200                                         | 800                                                                             | 648,800           | 651,800            | 7,700                                         |                                                                                 | 15,100            | 22,800             |
| 29E                   | -                                             | 91,500            | 91,500             | 26,700                                        | 12,400                                   | 19,400            | 58,500             | 33,300                                        | 35,000            | 68,300             | 12,500                                        | 4,200                                                                           | 108,100           | 124,800            | 35,000                                        |                                                                                 | 19,200            | 54,200             |
| 29F                   | -                                             | -                 | -                  | -                                             |                                          | -                 | -                  | -                                             | -                 | -                  | -                                             |                                                                                 | -                 | -                  | -                                             |                                                                                 | 520,900           | 520,900            |
| 34                    | -                                             | -                 | -                  | -                                             |                                          | 65,800            | 65,800             | 8,500                                         | -                 | 8,500              | -                                             |                                                                                 | -                 | -                  | -                                             |                                                                                 | 21,000            | 21,000             |
| <b>Total</b>          | <b>5,261,600</b>                              | <b>29,859,400</b> | <b>35,121,000</b>  | <b>11,787,600</b>                             | <b>31,719,900</b>                        | <b>21,441,100</b> | <b>64,948,600</b>  | <b>18,787,600</b>                             | <b>49,729,700</b> | <b>68,517,300</b>  | <b>10,833,600</b>                             | <b>52,921,500</b>                                                               | <b>19,198,000</b> | <b>82,953,100</b>  | <b>17,616,600</b>                             | <b>55,557,500</b>                                                               | <b>14,591,500</b> | <b>87,765,600</b>  |

5. **The Advisory Committee notes the significant increase in resource requirements arising from Human Rights Council decisions and resolutions for the past 5 years and that, before reductions proposed in the context of the UN80 revised estimates, resource requirements for 2026 would have resulted in an increase of 150 per cent in the proposed amounts over this period. The Committee further notes the progress in the implementation of a mapping tool of mandates approved by the Human Rights Council and trusts that it will support discussions for a more efficient approach in the context of Workstream 2 of the UN80 Initiative.**

6. The requested amount for 2026 comprises \$768,000 under section 2, General Assembly and Economic and Social Council affairs and conference management, \$162,600 under section 16, International drug control, crime and terrorism prevention and criminal justice, \$13,084,700 under section 24, Human rights, \$15,100 under section 28, Global communications, \$19,200 under section 29E, Administration, Geneva, \$520,900 under section 29F, Administration, Vienna, and \$21,000 under section 34, Safety and Security (see table below). Included in the requested appropriation is the amount of \$1,897,300 under section 24, Human rights, relating to the launch of the new Independent Investigative Mechanism in Afghanistan (IIM Afghanistan), as well as 14 of the 25 new posts requested for 2026 (A/80/525, paras. 3-6, Summary). From the information provided to it, the Committee also notes that the proposal contains additional requirements in the amount of \$6,238,100 related to mandates that already had resources included in the proposed programme budget for 2026, either as perennial mandates or as a result of consolidation of renewable mandates.

Table: Summary of requirements for 2026 by budget section

(United States dollars)

| <i>Budget section</i>                    | <i>Included in the proposed programme budget for 2026 (included in the baseline-mandates of a perennial nature)</i> | <i>Included in the proposed programme budget for 2026 (included in the baseline-mandates of a renewable nature)</i> | <i>Additional requirements for 2026 requested in the present report</i> |
|------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 2                                        | 6 229 500                                                                                                           | 1 756 700                                                                                                           | 768 000                                                                 |
| 16                                       | -                                                                                                                   | -                                                                                                                   | 162 600                                                                 |
| 24                                       | 11 334 400                                                                                                          | 53 800 800                                                                                                          | 13 084 700                                                              |
| 28                                       | 7 700                                                                                                               | -                                                                                                                   | 15 100                                                                  |
| 29E                                      | 35 000                                                                                                              | -                                                                                                                   | 19 200                                                                  |
| 29F                                      | -                                                                                                                   | -                                                                                                                   | 520 900                                                                 |
| 34                                       | -                                                                                                                   | -                                                                                                                   | 21 000                                                                  |
| <b>Total</b>                             | <b>17 616 600</b>                                                                                                   | <b>55 557 500</b>                                                                                                   | <b>14 591 500</b>                                                       |
| Staff assessment                         | 1 681 400                                                                                                           | 5 527 900                                                                                                           | 931 100                                                                 |
| <b>Total, including staff assessment</b> | <b>19 298 000</b>                                                                                                   | <b>61 085 400</b>                                                                                                   | <b>15 521 600</b>                                                       |

7. During its deliberation on the Secretary-General report on the contingency fund, the Advisory Committee was informed that, in the context of the UN80 Initiative and bearing in mind that the Revised Estimates report (A/80/400) was based on approved mandates at the time it was prepared, the Secretariat took, during the main session of the General Assembly, a very conservative approach with regard to outlining additional budget requirements for new or expanded mandates being considered or approved. In that context, oral statements were read related to ten General Assembly resolutions highlighting that the Secretariat will, to the extent possible, seek to absorb these requirements within the overall approved regular budget resources for 2026. It was also indicated that oral statements related to resolutions decided during the 79th session indicating requirements of over \$2 million would not be requested at this stage. It was also indicated that should it appear to be necessary to deliver on new or expanded mandates, the Secretariat will either report use of additional resources in the financial performance report, or will seek additional funds through a Revised Estimates report for 2026 at the resumed sessions of the General Assembly. The Advisory Committee notes that, after submission of the revised estimates for ECOSOC (see A/80/7/Add.21), the only additional resources requested for 2026 to be presented to the General Assembly in 2025 are those resulting from the adoption of resolutions in the Human Rights

Council. **The Advisory Committee trusts that more information will be provided to the General Assembly at the time of consideration of the present report on the different approaches taken by the Secretary-General in deciding when to submit requests for additional resources for 2026 after the presentation of the revised estimates for 2026 (A/80/400). The Committee notes that the present report of the Secretary-General does not provide information on the possible absorption of the additional requirements under individual sections, including for consolidated mandates where resources had already been requested under the proposed programme budget for 2026, and trusts that further clarification in that regard will be provided to the Assembly at the time of consideration of the present report.**

8. **The Advisory Committee recalls its view that, in the context of implementation of the reforms under the UN80 Initiative and the pursuit of enhanced financial sustainability for the Organization, all efforts should be undertaken to ensure that existing capacities are deployed to support mandate implementation, including new mandates. In that context, any exceptions requiring additional resources must be thoroughly justified with information on projected increases in workload and accompanied by additional clarification on why vacant posts could not be redeployed/reassigned and/or activities could not be implemented in coordination with and relying on capacities existing in the Secretariat and system-wide (see A/80/7/Add.21, para. 2). Taking into account the overall budget of the relevant sections, the amounts requested, and current financial constraints, the Committee recommends that the proposed amounts under sections 2, 28, 29E and 34 be reduced by 20 per cent.**

### **III. Proposed resources under section 24, Human Rights**

9. **The Advisory Committee previously noted the continual increases in the approved budget under section 24 from 2020 onwards. In this regard, the Committee noted that for the biennium 2018-2019, the OHCHR budget was**

\$230,022,000 while the annual budget for 2025 was \$246,472,000, and that the number of posts has increased from 415 to 597, or a 43.8 per cent increase (A/80/7/Add.9, para. VI.19). Upon enquiry, the Committee was provided with the table below showing the expenditure for OHCHR for 2024 and 2025, and proposed 2026 resources.

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Table : Office of the United Nations High Commissioner for Human Rights resources and expenditures, 2024 - 2026  
(United States dollars)

| Object of expenditure      | 2024               |                    |                                 |                                                    |                                                        | 2025               |                    |                                |                                                    |                                                        | 2026                      |                     |                    |                                        |                    |
|----------------------------|--------------------|--------------------|---------------------------------|----------------------------------------------------|--------------------------------------------------------|--------------------|--------------------|--------------------------------|----------------------------------------------------|--------------------------------------------------------|---------------------------|---------------------|--------------------|----------------------------------------|--------------------|
|                            | Approved budget    | Allotment          | Expenditure as of December 2024 | Implementation rate against allotment (percentage) | Implementation rate against appropriation (percentage) | Approved Budget    | Allotment          | Expenditure as of October 2025 | Implementation rate against allotment (percentage) | Implementation rate against appropriation (percentage) | Proposed programme budget | Other changes       | Revised estimates  | Human Rights Council Revised Estimates | Total              |
| Posts                      | 102,684,800        | 92,333,700         | 95,740,166                      | 103.7                                              | 93.2                                                   | 120,997,300        | 102,587,500        | 93,334,966                     | 91.0                                               | 77.1                                                   | 128,531,000               | (15,656,200)        | 112,874,800        | 1,344,200                              | 114,219,000        |
| Other Staff Costs          | 46,210,300         | 43,217,096         | 44,280,406                      | 102.5                                              | 95.8                                                   | 72,117,000         | 52,320,700         | 41,734,856                     | 79.8                                               | 57.9                                                   | 67,653,100                | (10,317,500)        | 57,335,600         | 5,946,000                              | 63,281,600         |
| Hospitality                | 2,300              | 1,100              | -                               | -                                                  | -                                                      | 2,400              | -                  | -                              | -                                                  | -                                                      | 2,400                     | -                   | 2,400              | -                                      | 2,400              |
| Consultants Experts        | 2,620,100          | 888,793            | 884,283                         | 99.5                                               | 33.7                                                   | 3,165,000          | 899,609            | 557,613                        | 62.0                                               | 17.6                                                   | 2,933,700                 | (808,200)           | 2,125,500          | 757,300                                | 2,882,800          |
| Travel of Represent        | 18,343,200         | 11,463,288         | 11,447,298                      | 99.9                                               | 62.4                                                   | 19,946,800         | 9,101,925          | 8,373,289                      | 92.0                                               | 42.0                                                   | 19,595,100                | (4,749,900)         | 14,845,200         | 244,900                                | 15,090,100         |
| Travel of Staff            | 4,562,000          | 3,619,424          | 3,615,986                       | 99.9                                               | 79.3                                                   | 6,079,200          | 2,296,137          | 2,208,576                      | 96.2                                               | 36.3                                                   | 5,969,700                 | (1,282,100)         | 4,687,600          | 754,300                                | 5,441,900          |
| Contractual Services       | 2,266,700          | 3,003,124          | 2,971,502                       | 98.9                                               | 131.1                                                  | 4,240,800          | 2,763,479          | 1,883,157                      | 68.1                                               | 44.4                                                   | 4,347,600                 | (861,300)           | 3,486,300          | 310,500                                | 3,796,800          |
| General Operating Expenses | 6,442,000          | 7,213,784          | 4,465,414                       | 61.9                                               | 69.3                                                   | 8,749,100          | 7,666,283          | 5,022,206                      | 65.5                                               | 57.4                                                   | 9,262,800                 | (836,500)           | 8,426,300          | 820,500                                | 9,246,800          |
| Supplies and Materials     | 378,600            | 151,316            | 151,316                         | 100.0                                              | 40.0                                                   | 294,800            | 151,708            | 105,948                        | 69.8                                               | 35.9                                                   | 295,900                   | (92,600)            | 203,300            | 20,400                                 | 223,700            |
| Furniture and Equipment    | 1,574,700          | 1,633,689          | 1,633,689                       | 100.0                                              | 103.7                                                  | 1,661,500          | 126,472            | 159,155                        | 125.8                                              | 9.6                                                    | 1,783,300                 | (509,700)           | 1,273,600          | 78,000                                 | 1,351,600          |
| Improvement of Premises    | -                  | 149,498            | 149,498                         | 100.0                                              | -                                                      | -                  | -                  | -                              | -                                                  | -                                                      | -                         | -                   | -                  | -                                      | -                  |
| Grants and Contributions   | 7,437,700          | 3,229,989          | 3,138,873                       | 97.2                                               | 42.2                                                   | 9,218,100          | 1,423,387          | 1,790,651                      | 125.8                                              | 19.4                                                   | 9,052,100                 | (2,348,600)         | 6,703,500          | 911,300                                | 7,614,800          |
|                            | <b>192,522,400</b> | <b>166,904,800</b> | <b>168,478,432</b>              | <b>100.9</b>                                       | <b>87.5</b>                                            | <b>246,472,000</b> | <b>179,337,200</b> | <b>155,170,417</b>             | <b>86.5</b>                                        | <b>63.0</b>                                            | <b>249,426,700</b>        | <b>(37,462,600)</b> | <b>211,964,100</b> | <b>11,187,400</b>                      | <b>223,151,500</b> |

10. Upon enquiry as to consolidation, the Committee was informed that, out of the 26 resolutions presented as consolidated in the proposed programme budget for 2026, sixteen remained unchanged for Section 24, OHCHR, while ten resolutions experienced changes. Among these changes, two resolutions were reduced, and eight underwent minor increases. According to the Secretariat, the full benefits of consolidation have yet to be realized due to the ongoing liquidity crisis.

11. **The Advisory Committee reiterates its previous recommendations and observations on the optimal use of resources approved for the Office, by maximizing sharing of capacities and reducing overlap, on deriving further efficiencies from consolidation of resources and on further expanding the use of core capacities (A/80/7/Add.9, para. VI.5; A/80/7, para. VI.6). The Committee also recalls its views on the need to maximize the intended benefits of consolidation of resources and trusts that further efforts are made to absorb small amounts related to mandates with resources already requested in the programme budget (see also A/80/7, para. VI.10). The Committee reiterates that OHCHR should take concrete steps to instil a culture of efficiency, including through an in-depth consideration and effective use of available resources, with a view to addressing the automaticity of proposals for increased resources (see also A/79/7 Add.47, para. 2; see paras. 28, 29, 37, 41 and 49 below).**

12. The Committee previously noted the intention of the Secretary-General to establish a Human Rights Group comprising entities from across the UN system, led by the High Commissioner for Human Rights and recalled its view that, under the UN80 Initiative, a global mapping exercise should be undertaken to identify all resources across the UN system that are devoted to human rights activities, to provide a more comprehensive picture of available resources (A/80/7/Add.9, para. VI.7). Upon enquiry, the Committee was informed that the Group will provide a convening space to address emerging human rights issues, respond to challenges,

and develop prompt and unified action across the UN system, with the initial focus on regional efforts and on fostering a more comprehensive and aligned approach to human rights within the UN system. According to the Secretariat, through this initiative, the Human Rights Coordination Group will advance the human rights agenda, strengthen system-wide collaboration, and facilitate the UN's collective response to complex and evolving human rights challenges. In reviewing the proposed resources presented in the present report, upon enquiry as to the roles of other UN entities with regards to specific resolutions and enhanced cooperation towards their implementation, the Committee was informed that the resolution framed issues within the scope of human rights and did not duplicate mandates of other entities (see para. 39 below on UNESCO), that while the Office will implement a mandate in collaboration with other entities, the work is highly specialized and central to OHCHR's expertise (see para. 35 below on funds of illicit origin). The Committee also notes that, in the context of resolution 60/20, sea-level rise and its effects on the full and effective enjoyment of human rights, OHCHR indicated, upon enquiry, it will strengthen its partnerships with UNDRR, OCHA, UNEP, WMO, UNESCO, IOM, UNHCR, UN Habitat, UNFCCC, CBD, IPCC and the ISA, while asking for three additional posts to implement the mandate (see also para. 24 below) **The Advisory Committee trusts that the Human Rights Group will facilitate the United Nations' collective response to complex and evolving human rights challenges, as intended, and ensure a more cost-effective implementation of mandates, including, as appropriate, the Office's support to other entities mainstreaming human rights in their activities with a view to reducing the duplication of efforts and the increase in resource requirements, and looks forward to an update on the work of the Human Rights Group in the next budget submission.**

**A. Proposed new posts**

13. Annex IV to the report of the Secretary-General provides a list of the proposed 25 new posts to be established (annex I below), including 14 related to resolution 60/2 discussed in section IV below.

*58/13 Open-ended intergovernmental working group for the elaboration of a legally binding instrument on the promotion and protection of the human rights of older persons*

14. It is proposed that 2 posts of Human Rights Officer (1 P-4 and 1 P-3), based in Geneva, be established under section 24, Human rights. Paragraph 24 of the report indicates that the P-4 incumbent, would assist the open-ended intergovernmental working group in implementing its mandate, including in the drafting of the international legally binding instrument, to identify and analyze existing documents and to conduct in-depth legal research. The P-3 incumbent would support the work of the working group by collecting, reviewing and analyzing relevant documents from various UN and regional bodies and also prepare the holding of the organizational session.

15. Upon enquiry, the Committee was informed that the drafting of a new internationally legally binding instrument on the human rights of older persons requires highly specialized legal and substantive expertise, and their scope and complexity exceed the Branch's current capacity to absorb the additional requirements. Both incumbents would have specialized expertise on the human rights of older persons. With respect to the relationship between resolutions 58/13 and 60/11, the Committee was informed upon enquiry that resolution 58/13 created an open-ended Intergovernmental Working Group to address the desire by States to develop a legally binding instrument relating to older persons. Whereas for HRC Resolution 60/11, the resources requested are the standard support needed for the Independent Expert on the enjoyment of all human rights by older persons. The Independent Expert's primary mandate will continue to be to monitor the situation of the rights of older persons globally, identify good practices and protection gaps, provide technical support, as well as to produce two annual thematic reports to the HRC and the General Assembly.

16. The Committee was also informed that the work is currently supported by a P-5 level staff member funded by extrabudgetary contributions and has benefitted for the past two years from the support provided by a Junior Professional Officer. The Independent Expert is supported by one P-3 post for 12 months and one P-3 GTA for 6 months per year, with GTA administrative support of 6 months, as well as 6 months of B-level consultancies.

17. The Committee recalls that resolution 65/182 of 21 December 2010, established an open-ended working group, for the purpose of strengthening the protection of the human rights of older persons. In its decision 14/1, the Open-ended Working Group on Ageing acknowledged significant shortcomings in existing human rights laws for older individual and outlined pathways to address these gaps, with a new UN convention being a primary recommendation. The Committee also notes the existence of a UN system-wide network coordinating actions on ageing across agencies (IAGA), with DESA Programme on Ageing serving as the permanent co-chair, and a second co-chair selected by IAGA members from among United Nations entities, on a rotating annual basis.

18. **Considering the work already existing in the United Nations system on ageing, the Advisory Committee considers that greater clarity should be provided on existing capacities system-wide to provide support to the open-ended intergovernmental working group (OEIWG). The Committee is also of the view that the existing capacity of Human Rights Officers in OHCHR, including those approved in support of the Independent Expert on the rights of older persons, should also contribute and support the OEIWG. Therefore, the Committee recommends against the proposed P3 at this stage. Any related non-post costs should be adjusted accordingly.**

*59/7 Access to medicines, vaccines and other health products in the context of the right of everyone to the enjoyment of the highest attainable standard of physical and mental health*

19. The Secretary-General proposes the establishment of one temporary post, Human Rights Officer (P-4), based in Geneva, for 12 months in 2026, 12 months in 2027, and 12 months in 2028, under section 24, Human rights. Paragraph 73 of the report indicates that the incumbent would provide technical assistance to States throughout the next three years on the human rights dimension of access to medicines and vaccines in the context of the right of everyone to the highest standard of physical and mental health, and for developing countries, in particular least developed states, landlocked states and small island developing states, and models, mechanisms and arrangements of international and regional cooperation.

20. Upon enquiry as to existing capacity in the area of health, the Committee was informed that OHCHR has had one P-3 level post working on the right to health. For resolution 50/13 on access to medicines, vaccines and other health products, the General Assembly approved resources of 36 months (12 months in 2023, 12 months in 2024, and 12 months in 2025) of GTA at the P-4 level. The renewal of that resolution this year by resolution 59/7 ensures continuity of that workstream, in particular to the ongoing technical cooperation work on a human rights approach to access to medicines and vaccines, and is closely related to OHCHR's cooperation with WHO, UNAIDS and other relevant stakeholders. The technical cooperation focuses on (a) barriers to access for vulnerable segments of the population and for developing countries, in particular least developed States, landlocked States and small island developing States; (b) models, mechanisms and arrangements of international and regional cooperation; and (c) protection gaps of vulnerable segments of the population. In addition to the proposed temporary post, OHCHR has 9 months of GTA P-3 to support efforts related to HIV/AIDS (resolution 56/20: 6 months in 2025 and 3 months in 2026). The Advisory Committee considers that the ample mandate of providing technical assistance to Member States on the human rights dimension of access to medicines and vaccines requires the human rights approach to be mainstreamed in the work of WHO, and other relevant entities. **Taking into consideration the work of OHCHR, in coordination with WHO, on this theme in the last 3 years, the Committee is of the view that further clarity**

**is required as to the additional aspects that continue to require OHCHR dedicated capacity in that regard. In view of the above, and taking into consideration the existing capacity on the right to health, the Advisory Committee recommends against the proposed P4 temporary post and recommends instead a P-4 general temporary assistance position for 6 months at this stage. Any related non-post costs should be adjusted accordingly. The Committee trusts that mandate implementation will be undertaken in close collaboration with WHO and other relevant entities.**

*60/14 Promoting and protecting economic, social and cultural rights within the context of addressing inequalities*

21. The Secretary-General proposes the establishment of 5 Human Rights Officer posts (P-4), location to be determined, under section 24, Human rights. Paragraph 146 of the report indicates that the posts would scale up the capacity of the Office of the High Commissioner to provide technical assistance support and capacity building, collect and share good practices on Economic Social and Cultural Rights (ESCR), develop guidance on economic policies anchored in human rights norms and principles, develop practical tools and support to strengthen the work delivered through the Knowledge Hub on ESCR, including conducting research, providing substantive analysis and designing and implementing tools and capacity strengthening, facilitating engagement with human rights mechanisms, UN entities, Member States and other stakeholders.

22. Upon enquiry, the Committee was informed that, in 2025, as part of the review of resources related to the UN80 process, some of the posts related to the ESCR have been proposed for abolishment, as they would be vacant for more than 2 years in 2026. In addition, 8 posts were proposed for redeployment to the regional offices. The five proposed posts would join the 8 posts proposed for redeployment in the revised estimates report (A/80/400), should those redeployments be approved. Strengthening OHCHR's regional capacity would enable the provision of more effective and tailored technical assistance that responds to region-specific needs and

national priorities. From information provided to it during consideration of the UN80 revised estimates, the Committee notes that, of the 86 vacant posts in OHCHR not proposed for abolishment or redeployment, there are 8 professional posts working on development, economic and social issues. **Noting the capacity in regional offices in OHCHR, including the proposed redeployments under the revised programme budget, as well as the number of vacant posts remaining in the Office after the reviews undertaken under the UN80 Initiative, the Advisory Committee recommends against 4 of the proposed 5 P-4 posts at this stage and trusts that the new post will provide support to existing capacities in the regional offices in the new mandated area. Any related non-post costs should be adjusted accordingly.**

*60/20 Sea-level rise and its effects on the full and effective enjoyment of human rights*

23. Three new posts, Human Rights Officers (P-3), at the regional level (Africa, Caribbean and the Pacific, exact locations TBD) are proposed, with functions including coordination and execution of work and initiatives on the promotion and protection of human rights in the context of sea-level rise and interconnected forms of environmental degradation, through technical advice, capacity building and substantive analysis, discussions with stakeholders, and processes at the national, regional, and global level, partnerships, cooperation, gathering of good practices and facilitation of their dissemination, development of tools and methodologies, and promotion of consistency and coherence in approaches (A/80/525, para. 158).

24. Upon enquiry, the Committee was informed that OHCHR does not currently have any posts/positions covering the portfolio of sea-level rise, but has the following posts on climate change and on diverse aspects of human rights and environment: 1 P-3 position in Geneva for 8 months in 2025 (non-recurrent); 1 P-3 position in Geneva for 3 months (annual panel discussion, perennial); 1 P-4 post in Geneva; 3 P-3 posts in Pretoria, Panama and Bangkok (with 1 post in Pretoria proposed for abolishment under the revised programme budget); 1 P-3 position for

3 months in 2025 (non-recurrent); 1 P-3 position in Geneva (recurrent); 1 P-4 position in Palikir/Pohnpei (recurrent); 1 P-3 post in Geneva; 1 P-3 position in Geneva for 6 months (recurrent); 1 GS (OL) position in Geneva for 6 months (recurrent). Upon enquiry, the Committee was informed that the resolution will work on the direct and urgent impacts of sea-level rise, and the prioritization of direct support to SIDS and LDCs, starting in 2026, to support a human rights based approach to mitigate, adapt to and address the human rights impacts of sea-level rise and interconnected forms of environmental degradation, and that, through this resolution, OHCHR will strengthen its partnerships with UNDRR, OCHA, UNEP, WMO, UNESCO, IOM, UNHCR, UN Habitat, UNFCCC, CBD, IPCC and the ISA, and environment and human rights defenders and organizations. **The Advisory Committee is of the view that more information should be provided on how OHCHR intends to work with different entities in the system to implement the mandate on the human rights impacts of sea-level rise and interconnected forms of environmental degradation. Therefore, and in view of the existing capacity in the Office promoting human rights and environment issues, the Advisory Committee recommends against 2 of the proposed P-3 posts at this stage and trusts that the new post will provide support to existing capacities in the regional offices in the new mandated area and further cooperation with other relevant entities of the UN system. Any related non-post costs should be adjusted accordingly.**

**B. Vacancy rates and vacant posts**

25. Upon enquiry, the Advisory Committee was provided with the table below showing the actual vacancy rates in OHCHR for P and higher and GS (and equivalent) level posts. Budgeted vacancy rates for OHCHR are 12.1% for professional and higher, and 15.2% for GS and related. The Committee was informed in the context of the revised programme budget that there are 185 vacant posts in OHCHR, including 99 proposed for abolishment, and 48 vacant since establishment (A/80/7/Add.9, para.VI.34).

Table : Vacancy rates of OHCHR

| <i>Key Date</i> | <i>P+ actual vacancy rate</i> | <i>GS and equivalent actual vacancy Rate</i> |
|-----------------|-------------------------------|----------------------------------------------|
| 31-Jan-25       | 20.0%                         | 10.9%                                        |
| 28-Feb-25       | 17.6%                         | 10.0%                                        |
| 31-Mar-25       | 16.8%                         | 10.0%                                        |
| 30-Apr-25       | 17.2%                         | 10.0%                                        |
| 31-May-25       | 18.2%                         | 10.9%                                        |
| 30-Jun-25       | 18.4%                         | 10.9%                                        |
| 31-Jul-25       | 17.8%                         | 10.9%                                        |
| 31-Aug-25       | 18.0%                         | 10.9%                                        |
| 30-Sep-25       | 18.0%                         | 10.9%                                        |
| 31-Oct-25       | 18.8%                         | 10.9%                                        |
| 31-Oct-21       | 13.9%                         | 7.7%                                         |

### C. Non-post resources

26. Proposed non-post resources for section 24 amount to \$9,843,200, including \$6,075,700 under other staff costs, including \$521,200 under non-post resources for resolution 60/2.

27. Upon enquiry, the Advisory Committee received the following table showing current expenditure (as of 30 November) for section 24. The Committee notes that under travel of representatives, expenditure amounted to \$8,438,600, compared with the allotment of \$9,101,925 and an appropriation of \$19,946,800. The Committee also notes that under grants and contributions, expenditure amounted to \$1,910,300 compared with the allotment of \$ 1,423,387 and an appropriation of \$9,218,100. Based on the information received on allotments received in the context of the liquidity crisis, the Committee observed that OHCHR allocated funds to travel and representatives and grants and contributions at amounts approximately 54.5 per cent and 84.5 per cent lower than the appropriation, respectively, while funds allocated to other staff costs are 27.5 per cent below appropriation. The Committee also notes that, of the total \$9,843,200 additional requirements for non-post resources under section 24 for 2026, \$6,075,700, or 61.7 per cent, are proposed under other staff costs. **The Advisory Committee trusts that further clarification will be**

provided to the General Assembly , during its review of the present report, regarding the process and criteria used by OHCHR to prioritize the reduced non-post resources on liquidity management.

Table : Budget implementation for section 24 of the programme budget for 2025  
(United States dollars)

| Section 24<br><i>Object of expenditure</i> | 2025                 |                    |                                           |                                                           |                                                               |
|--------------------------------------------|----------------------|--------------------|-------------------------------------------|-----------------------------------------------------------|---------------------------------------------------------------|
|                                            | <i>Appropriation</i> | <i>Allotment</i>   | <i>Expenditure as of 30 November 2025</i> | <i>Implementation rate against allotment (percentage)</i> | <i>Implementation rate against appropriation (percentage)</i> |
| Posts                                      | 120,997,300          | 102,587,500        | 103,717,400                               | 101.1                                                     | 85.7                                                          |
| Other Staff Costs                          | 72,117,000           | 52,320,700         | 42,885,400                                | 82.0                                                      | 59.5                                                          |
| Hospitality                                | 2,400                | -                  | -                                         | -                                                         | -                                                             |
| Consultants Experts                        | 3,165,000            | 899,609            | 642,400                                   | 71.4                                                      | 20.3                                                          |
| Travel of Representatives                  | 19,946,800           | 9,101,925          | 8,438,600                                 | 92.7                                                      | 42.3                                                          |
| Travel of Staff                            | 6,079,200            | 2,296,137          | 2,480,200                                 | 108.0                                                     | 40.8                                                          |
| Contractual Services                       | 4,240,800            | 2,763,479          | 2,133,500                                 | 77.2                                                      | 50.3                                                          |
| General Operating Expenses                 | 8,749,100            | 7,666,283          | 5,296,400                                 | 69.1                                                      | 60.5                                                          |
| Supplies and Materials                     | 294,800              | 151,708            | 113,000                                   | 74.5                                                      | 38.3                                                          |
| Furniture and Equipment                    | 1,661,500            | 126,472            | 221,300                                   | 175.0                                                     | 13.3                                                          |
| Improvement of Premises                    |                      |                    | 40,700                                    | -                                                         | -                                                             |
| Grants and Contributions                   | 9,218,100            | 1,423,387          | 1,910,300                                 | 134.2                                                     | 20.7                                                          |
|                                            | <b>246,472,000</b>   | <b>179,337,200</b> | <b>167,879,200</b>                        | <b>93.6</b>                                               | <b>68.1</b>                                                   |

28. Under consultants/experts, an additional \$757,300 is requested for 2026. The Committee notes that as of October 2025, expenditures under this budget line amount to \$557,600 against an allotment of \$899,609 and an appropriation of \$3,165,000. **Taking into account the need for enhanced efforts to absorb additional resources, the expenditure level in 2025, and the reiterated calls by the General Assembly that the use of external consultants should be kept to a minimum, the Advisory Committee recommends a reduction of 20 per cent (\$151,500) to the proposed amounts under consultants/experts.**

29. For general operating expenses, the Committee notes an additional amount of \$820,500 is proposed for 2026. As of October 2025, expenditures amount

to \$5,022,200 compared to an allotment of \$7,666,283 and an appropriation of \$8,749,100. **Taking into account the need of enhanced efforts to absorb additional resources, and the expenditure level in 2025, the Advisory Committee recommends a reduction of 20 per cent (or \$164,100) under general operating expenses.**

**D. General temporary assistance positions**

30. The Committee was provided with a list of the proposed general temporary assistance positions of 12 months, by component/subprogramme (see Annex II below). **The Committee recalls that it previously noted that the report of the Secretary-General does not contain consolidated information on general temporary assistance positions, as previously requested by the Committee and endorsed by the General Assembly in its resolution 78/253, and trusted that future budget submissions would include detailed and coherent information about all positions (A/79/7, para. VI.37).**

31. Upon enquiry, the Committee was provided with the tables below showing the number of additional general temporary assistance positions for 2026, and the new general temporary assistance positions for mandates of a perennial nature for OHCHR. Of the 58 positions proposed for 2026, 26 are full-time.

Table : Number of additional general temporary assistance positions, as well as their duration, for which funding is requested for 2026, as presented in the revised estimates report

| <b>Level</b>    | <b>Less than 12 months</b> | <b>12 months</b> |
|-----------------|----------------------------|------------------|
| P-5             | -                          | 1                |
| P-4             | 10                         | 7                |
| P-3             | 19                         | 11               |
| P-2             | 3                          | 2                |
| NO              | -                          | 4                |
| GS (OL)         | -                          | 1                |
| <b>Subtotal</b> | <b>32</b>                  | <b>26</b>        |
| <b>Total</b>    | <b>58</b>                  |                  |

Abbreviations: GS (OL), General Service (Other level); NPO, National Professional Officer.

Table : New general temporary assistance positions for mandates of a perennial nature for the Office of the United Nations High Commissioner for Human Rights

| <i>Adopted<br/>HRC<br/>Resolution</i> | <i>Resolution Title</i>                                                                                                                                             | <i>Resource<br/>Category</i> | <i>Grade</i> | <i>Position Title</i>                        | <i>Number<br/>of<br/>Months</i> | <i>Funding<br/>type</i> |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------|----------------------------------------------|---------------------------------|-------------------------|
| 58/10                                 | Mandate of Special Rapporteur on the right to food                                                                                                                  | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 6                               | New                     |
| 58/13                                 | Open-ended intergovernmental working group for the elaboration of a legally binding instrument on the promotion and protection of the human rights of older persons | Other Staff<br>Costs (GTA)   | P-2          | Associate<br>Programme<br>Management Officer | 6                               | New                     |
| 58/18                                 | Promotion and protection of human rights in Nicaragua                                                                                                               | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 12                              | New                     |
| 58/19                                 | Situation of human rights in Belarus                                                                                                                                | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 12                              | New                     |
| 58/25                                 | Situation of human rights in the Syrian Arab Republic                                                                                                               | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 12                              | New                     |
| 58/25                                 | Situation of human rights in the Syrian Arab Republic                                                                                                               | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 12                              | New                     |
| 58/31                                 | Technical assistance and capacity-building for South Sudan                                                                                                          | Other Staff<br>Costs (GTA)   | NPO          | Associate Human<br>Rights Officer            | 12                              | New                     |
| 60/14                                 | Promoting and protecting economic, social and cultural rights within the context of addressing inequalities                                                         | Other Staff<br>Costs (GTA)   | P-4          | Human Rights<br>Officer                      | 3                               | New                     |
| 60/14                                 | Promoting and protecting economic, social and cultural rights within the context of addressing inequalities                                                         | Other Staff<br>Costs (GTA)   | P-4          | Human Rights<br>Officer                      | 3                               | New                     |
| 60/25                                 | Special Rapporteur on contemporary forms of slavery and trafficking in persons                                                                                      | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 6                               | New                     |
| 60/8                                  | Arbitrary Detention                                                                                                                                                 | Other Staff<br>Costs (GTA)   | P-3          | Human Rights<br>Officer                      | 2                               | New                     |

### *12 month-GTAs*

#### *58/19 Situation of human rights in Belarus*

32. One additional Human Rights Officer (P-3), to be based in Vienna, for 12 months (one existing full year position, and the extension to full year of one new full-year position - recurrent, previously funded for six months in 2025) is proposed (A/80/525, para. 35(a)). Upon enquiry, the Committee was informed that the revised estimates report for the HRC decisions in 2024 (A/79/575) proposed the creation of a non-recurrent P-3. This GTA position focuses on identifying relevant stakeholders, including civil society actors both inside and outside Belarus; organizing and following up on the substantive aspects of consultations; preparing meeting notes; analyzing information from various sources; and assisting in the preparation of communications regarding human rights violations within the scope of the mandate, among other responsibilities. However, with the adoption of Resolution 58/19, the nature of these requirements transitioned from non-recurrent to recurrent, signifying a shift towards sustained and long-term commitment. No specific GTA position for the Special Rapporteur on Belarus or the International Team of Experts is proposed

for abolishment under the RE report (A/80/400). However, the overall resources allocated to these mandates are proposed to be reduced by 15 per cent. **The Advisory Committee notes that the work of the additional Human Rights Officer (P-3), now proposed to be done on a recurrent basis, was implemented through the approval of a 6 months GTA in 2025 and recommends that, for 2026, the position continue to be approved for 6 months.**

*58/25 Situation of human rights in the Syrian Arab Republic*

33. Resources for two new Victim Protection Officers (P-3) general temporary assistance positions, to be based in Geneva, are proposed, for the protection, security and support to victims and witnesses, with a particular attention to the application of gender-sensitive victim-centred approaches. In 2025, the COI has 27 GTA positions: 1 P-5 Head of the Secretariat/Coordinator; 1 P-4 Legal Adviser; 1 P-4 Analyst; 1 P-4 Chief of Investigations; 1 P-4 Military Adviser; 1 P-4 Investigator/Adviser on sexual violence; 11 P-3 Investigators; 1 P-3 Political Adviser; 1 P-3 Reporting Officer; 1 P-3 Analyst; 1 P-3 Interpreter; 1 P-3 Legal Officer; 1 P-3 Media Officer; 1 P-3 Information Evidence Officer; 1 P-2 Associate Analyst; 2 GS-OL Programme Assistants (funding for 1 GTA has been reduced in the revised estimates for 2026) (A/80/525, para. 50(a)). The Committee notes, from information received in the context of the proposed programme budget for 2026, that 8 out of the 27 positions of the Syria COI were vacant as at 30 June 2025. The Committee further notes that the IIIM is proposing the establishment of a Witness Protection and Support Officer (P-4) for 2026. **The Advisory Committee notes the number of vacant posts in the Syria commission of inquiry as of June 2025. The Committee also notes that, should the General Assembly approve the proposed revised estimates for 2026, the IIIM would be provided with one Witness Protection and Support Officer (P-4), and considers that the entities should cooperate on the application of gender-sensitive victim-centered approaches. Therefore, the Committee recommends against the proposed resources for the two P-3s, noting that any additional assistance could be provided through the repurposing of the vacant positions.**

*60/22 Situation of human rights in eastern Democratic Republic of the Congo*

34. Resources for 15 GTAs are proposed for the COI in DRC: 1 Senior Human Rights Officer (P-5); 1 Investigations Team Leader (P-4); 1 Human Rights Officer/Analysis and Reporting Officer (P-4); 1 Human Rights Officer/Legal Adviser (P-4); 3 Human Rights Officers/Investigators (P-3); 1 Human Rights Officer/Investigator/Child Rights (P-3); 1 Military Advisor (P-4); 1 Human Rights Officer (Open Source Investigator) (P-3); 1 Gender Adviser/Sexual and Gender-Based Violence Investigator (P-4); 1 Evidence and Information Officer (P-3); 1 Forensics Pathologist (P-4) (reduced from 12 months to 6 months following a further review of the proposed resources for 2026); and 2 Interpreters (P-2) (A/80/525, para. 164). The Committee was informed in the context of the integrated budget estimates for UN-Women for the biennium 2026-2027, that UN-Women provides gender expertise to all investigations for one year after they are established (pending available resources), and to other investigations under exceptional circumstances. **Noting the number of positions to be recruited and the need for a realistic phased onboarding plan, the Advisory Committee recommends against resources for 1 of the 3 Human Rights Officers/Investigators (P-3) at this stage. The Committee is also of the view that in the first year of operations, gender-related support should be provided by UN-Women, as per existing practice. The Committee therefore recommends against the resources for a Gender Adviser/Sexual and Gender-Based Violence Investigator (P-4) at this stage (see also A/78/7/Add. 39, para. 51).**

*58/7 The negative impact of the non-repatriation of funds of illicit origin to the countries of origin on the enjoyment of human rights, and the importance of improving international cooperation*

35. Resources for one Human Rights Officer (P-4), to be based in Addis Ababa, is proposed. Upon enquiry, the Committee was informed that the incumbent would organize a full-day intersessional expert meeting on the repatriation of illicit funds; prepare a regional specialist meeting in Africa; and draft a detailed report.

According to OHCHR, while the Office will implement the mandate in collaboration with other entities, the work is highly specialized and central to OHCHR's expertise. Completing these activities is expected to take 12 months. **The Advisory Committee is of the view that the work on the repatriation of illicit funds should benefit from cooperation of entities across the system, such as DESA, UNODC and the regional commissions and trusts that more information on the collaboration between the proposed Human Rights Officer (P-4) and system-wide entities will be provided to the General Assembly at the time of consideration of the present report. Therefore, the Committee recommends that the resources for the Human Rights Officer be approved for 9 months.**

*60/28 Assistance to Somalia in the field of human rights*

36. The proposed GTAs (including 6 for 2026) are: 1 Human Rights Officer (P-4), based in Nairobi, for 12 months in 2026 and in 2027; 1 Human Rights Officer (P-3), based in Nairobi, for 12 months in 2026, and 12 months in 2027; 3 Associate Human Rights Officer (NO-B) (one position request was removed following a further review of the proposed resources for 2026), based in Mogadishu, for 12 months in 2026, and 4 Associate Human Rights Officer (NO-B) for 12 months in 2027; and 1 Administrative Assistant (GS (OL)), based in Nairobi, for 12 months in 2026 and in 2027 (A/80/525, para. 173).

37. Regarding the 12-month GS(OL) Administrative Assistant, the Committee was informed that core capacities have been established for the investigative bodies of the Human Rights Council. However, there are currently no core capacity posts or positions dedicated to fulfilling the technical assistance mandates. The new mandate for technical cooperation in Somalia requires one Administrative Assistant (GS (OL)), initially based in Nairobi, for 12 months in 2026 and in 2027, to support the team with various responsibilities related to the organization of technical cooperation activities in Somalia. These responsibilities would include tasks involving logistics, finance, and human resources. **The Committee reiterates that OHCHR should review the use of core capacities in a**

**comprehensive manner and ensure that further efficiencies are pursued, which should not be restricted to investigative bodies (A/80/7, para. VI.13). Therefore, the Committee recommends against the resources for the GS (OL) position.**

*Short-term general temporary assistance positions*

38. The Advisory Committee received, upon enquiry, a list of OHCHR GTA positions to support workshops and meetings and indication of any other posts/position covering similar substantive themes (see Annex III below). The Committee was also provided upon enquiry with a table showing a list of proposed GTA positions to assist with organization of meetings and administrative logistics.

Table : GTA positions for meetings for OHCHR

| <i>Adopted Resolution</i> | <i>Resolution Title</i>                                                                                                                                                                       | <i>Position Title</i>                  | <i>Level</i> | <i>Number of Months</i> |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|--------------|-------------------------|
| A/HRC/RES/58/13           | Open-ended intergovernmental working group for the elaboration of a legally binding instrument on the promotion and protection of the human rights of older persons                           | Associate Programme Management Officer | P-2          | 6                       |
| A/HRC/RES/58/4            | Cultural rights and the protection of cultural heritage                                                                                                                                       | Associate Programme Management Officer | P-2          | 2                       |
| A/HRC/RES/58/7            | The negative impact of the non-repatriation of funds of illicit origin to the countries of origin on the enjoyment of human rights, and the importance of improving international cooperation | Associate Programme Management Officer | P-2          | 3                       |

39. On the posts and positions required and existing capacity within OHCHR, the Committee was informed, upon enquiry, that, while a range of posts/positions support the same substantive themes, each post/position is governed by a distinct term of reference and delivers specific, non-interchangeable functions. It was also indicated, with reference to mandates 54/22, 53/28 and 53/29, that the primary role of the existing human rights officers is to provide technical support and capacity building, rather than reporting. With regards to resolution 58/4, cultural rights and the protection of cultural heritage, cooperation with UNESCO and the requirements of one Human Rights Officer (P-4), based in Geneva, for 5 months in 2026, and 6 months in 2027, to develop appropriate tools for the dissemination of an approach to digital heritage, undertake surveys and research, prepare analytical papers and to prepare and organize a one-day workshop; one Associate Programme

Management Officer (P-2), based in Geneva, for 2 months in 2026, to assist in the organization and travel arrangements of the experts, the Committee was informed, upon enquiry, that explicitly frames cultural heritage within the scope of cultural rights and underscores that destruction or loss of cultural heritage is not solely a cultural loss but a violation of human rights. It also signals that cultural heritage protection is not solely a UNESCO technical matter but a human rights priority requiring the attention of the Human Rights Council. The Secretariat considers that the resolution does not duplicate UNESCO's mandate.

40. Upon further enquiry on the information received that OHCHR had no other post/position working on substantive themes similar to general temporary assistance positions requested to support the mandate of international cooperation in the field of human rights (resolution 59/3) and several mandates on women's rights (e.g. resolutions 59/17, 59/18 and 59/20), as reflected in annex III below, the Committee was informed of existing capacity in international cooperation in human rights, as follows: the Independent Expert on human rights and international solidarity (HRC Resolution 53/5, resourced with a 12-months per year GTA position at the P-3 level) and the Independent Expert on the promotion of a democratic and equitable international order (HRC Resolution 54/4, resourced with a post at the P-3 level). Regarding gender, OHCHR has one P-5 post (section chief), two P-4 posts, one P-3 post and one GS (OL) in Geneva under the programme budget. In addition, the following Special Procedures mandates are dedicated to women's rights: the Working Group on discrimination against women and girls (HRC Resolution 8 59/14), whose approved resources for 2025 and proposed resources for 2026 include 1 P-4, 1 P-3, 1 P-2 and 1 General Service (OL) posts; and the Special Rapporteur on violence against women and girls, whose approved resources for 2025 and proposed resources for 2026 includes a 6-month per year GTA position at the P-3 level. From the responses provided, the Committee notes that OHCHR interpretation of other posts and positions performing similar functions/topics seems to adopt a restrictive interpretation.

41. The Advisory Committee recalls its view that regulation 5.1 the Financial Regulations and Rules of the United Nations does not preclude the utilization of approved resources in support of different mandates of the Office. The Committee is also of the view that independence of different entities established by the Human Rights Council does not preclude the sharing of support capacities. The Committee also recalls it underscored that OHCHR should review the use of core capacities in a comprehensive manner and ensure further efficiencies are pursued, which should not be restricted to investigative bodies (A/80.7, paras. VI.6 and 13). **In view of the existing capacity in OHCHR, and the need to expand the use of the core capacity, the Advisory Committee recommends a reduction of 15 per cent (or \$322,100) to the proposed resources under other staff costs, excluding the proposed resources referred to in paragraphs 32-37 above.**

**E. Extrabudgetary resources**

42. Upon enquiry, the Committee was provided with the tables below showing the available extrabudgetary resources and allocation for OHCHR from 2014 to 2025. **The Advisory Committee trusts that detailed information on extrabudgetary resources will be included in future budget submissions.**

Table : Available extrabudgetary resources for the Office of the United Nations High Commissioner for Human Rights, 2014–2025  
(United States dollars)

|             | 2014-2015   | 2016-2017   | 2018-2019   | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Estimate    | 264,997,200 | 257,193,000 | 263,188,500 | 191,980,600 | 220,626,100 | 244,719,400 | 264,520,000 | 280,010,100 | 250,890,800 |
| Expenditure | 265,151,400 | 258,466,951 | 338,771,503 | 184,264,600 | 213,870,200 | 234,089,300 | 273,024,500 | 279,287,800 |             |

Table : Allocation of extrabudgetary funds, 2014–2025  
(Thousands United States dollars)

| <i>Extrabudgetary<br/>Income</i>   | 2014      | 2015      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022      | 2023      | 2024      | 2025*     |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Voluntary<br>Contributions<br>(XB) | 123,739.7 | 125,884.2 | 129,592.2 | 142,825.0 | 187,080.2 | 178,991.4 | 224,331.6 | 227,734.5 | 240,841.4 | 281,471.2 | 269,444.7 | 202,785.0 |
| Earmarked<br>Funds                 | 65,064.9  | 78,818.4  | 79,913.3  | 81,404.7  | 131,362.8 | 121,914.7 | 161,998.9 | 143,284.7 | 160,967.4 | 196,424.3 | 175,387.7 | 130,225.4 |
| Unearmarked<br>Funds               | 58,674.8  | 47,065.8  | 49,679.0  | 61,420.2  | 55,717.4  | 57,076.7  | 62,332.7  | 84,449.8  | 79,874.0  | 85,046.9  | 94,057.0  | 72,559.6  |
|                                    | 53%       | 63%       | 62%       | 57%       | 70%       | 68%       | 72%       | 63%       | 67%       | 70%       | 65%       | 64%       |
|                                    | 47%       | 37%       | 38%       | 43%       | 30%       | 32%       | 28%       | 37%       | 33%       | 30%       | 35%       | 36%       |

\*As of 20 November 2025, figures may change.

## G. Equitable geographical representation

43. Upon enquiry, the Committee was provided with the table below showing the trend of geographical appointments from 2021 to 2024.

Table : Trend of geographical appointments, 2021-2024

| <i>Representation Status</i> | <i>2021</i> | <i>2022</i> | <i>2023</i> | <i>2024</i> |
|------------------------------|-------------|-------------|-------------|-------------|
| Over represented             | 53%         | 47%         | 36%         | 30%         |
| Within range, above Midpoint | 20%         | 19%         | 19%         | 28%         |
| Within range, below Midpoint | 20%         | 21%         | 28%         | 17%         |
| Un/Underrepresented          | 7%          | 13%         | 17%         | 25%         |
| <b>Total</b>                 | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |

44. **While noting the progress made in recent years, the Committee notes that 25 per cent of geographical appointments in OHCHR in 2024 were from underrepresented Member States, below the 50 per cent target set under the senior managers' compacts with the Secretary-General. The Committee reiterates the need for continuous and intensified efforts to achieve equitable geographical representation, with a special focus on the equitable distribution of staff in the context of desirable ranges for unrepresented or underrepresented Member States among the staff, in line with Article 101, paragraph 3, of the Charter of the United Nations (A/79/7/Add.42, para. 41).**

## IV. Proposed resources related to resolution 60/2: Situation of human rights in Afghanistan

45. By its resolution 60/2, the Human Rights Council decided to establish an ongoing independent investigative mechanism to collect, consolidate, preserve and analyze evidence of international crimes and the most serious violations of international law, including those that may also amount to violations and abuses of international human rights law, committed in Afghanistan. Upon enquiry, the Committee was informed that the resources for the new independent investigative mechanism on Afghanistan have been included under budget section 24 (Human Rights), but it will operate independently of OHCHR. Coordination between the new

mechanism and UNAMA will be determined and carried out by the head of the mechanism once appointed. Where information gathered by UNAMA could be useful to the IIM Afghanistan, while in full respect of the principles of “do no harm,” informed consent, and confidentiality, UNAMA and the IIM Afghanistan may exchange information while preserving the independence and scope of the mandates of both entities. It is also indicated that, once appointed, the head of the mechanism will assume responsibility for setting priorities and defining strategies and needs, including financial and human resources. According to the Secretariat, the resolution recognizes that the resources and expertise needed differ significantly from those required for a Commission of Inquiry or Fact-Finding Mission. The Committee notes, from information provided to it in the context of the proposed programme budget for 2026, that of the 13 existing investigative bodies currently budgeted under OHCHR, six have the adjective independent as part of their name. The Committee also notes that the Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, established by Human Rights Council Resolution S-30/1, in addition to being mandated with investigating all alleged violations of international humanitarian law and international human rights law, is also mandated to do collection and preservation of evidence for future legal proceedings. **The Advisory Committee trusts that more detailed information will be provided to the General Assembly at the time of consideration of the present report on the criteria used by the OHCHR to propose entities under section 24 separate from the budget of the Office. The Committee is of the view that, in the context of the implementation of the UN80 Initiative, establishing separate entities should not result in reduced coordination and consolidation of resources, or have a negative impact on possible efficiencies to be drawn from capacities already existing in OHCHR, such as those supporting the Special Rapporteur on the situation of human rights in Afghanistan and the established core administrative capacity for investigative bodies. The Committee also expects that the Mechanism will collaborate closely with UNAMA to avoid duplication and increase efficiency in mandate implementation.**

46. The Committee was also informed that, in accordance with resolution 60/2, the new mechanism is expected to benefit from the experience and potential synergies of existing investigative mechanisms, notably the International, Impartial and Independent Mechanism (IIIM) for Syria and the Independent Investigative Mechanism for Myanmar (IIMM). The establishment and operationalization of the new mechanism is expected to draw on methodological guidance and, where feasible, technological or related resources, provided that such cooperation does not impair the functioning of the IIIM and IIMM and that the independence of all three mechanisms remains fully safeguarded. Upon enquiry as to the inclusion of the Mechanism under section 24, noting that the Independent Investigative Mechanism for Myanmar and the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under 2 International Law Committed in the Syrian Arab Republic since March 2011 are included under section 8, the Committee was informed that, as a general principle, substantive mandates of the Human Rights Council, which are implemented, supported and/or operationalised by OHCHR, appropriately fall within the human rights section of the budget. In the case of IIM Afghanistan, due to the independent nature of the entity, a separate entity is being established under Section 24, Human Rights. Additional factors include a specific and material link to the mandate of the Special Rapporteur on the situation of human rights in Afghanistan, itself a mandate of the Human Rights Council and supported by OHCHR. The mandate also connects directly to the work of UNAMA's Human Rights Section in the country concerned, with which an appropriate cooperation framework will also be required. Taking these elements in combination, Section 24, in the Secretariat's judgment, presents itself as the appropriate section of the programme budget. **Should the General Assembly approve the establishment of the Independent Mechanism as a separate entity, the Advisory Committee is of the view that there is merit in reflecting on possible ways of presenting the three Mechanisms under the same section, as well as further exploring additional synergies and consolidation of functions, in particular administrative and support functions. The Committee**

**recommends that the General Assembly request the Secretary-General to include proposals in that regard in the context of the next budget submission.**

*Post resources*

47. The proposed independent investigative mechanism, to be based in Vienna, would consist of 42 staff under section 24, Human rights, 14 to be recruited in 2026, 15 in 2027, and 13 in 2028. Paragraph 122 of the report indicates that the Mechanism would have 5 core sections with the following proposed staffing:

- (a) the Executive Office composed of six staff, of which four would be recruited in 2026 (1 Head of the Mechanism (D-2); 1 Witness Support Officer (P-3); 1 Security Officer (P-3); and 1 Staff Assistant (GS(OL)));
- (b) the Collection, Analysis and Sharing Section composed of 16 staff, of which three would be established in 2026 (1 Legal Officer, Chief of Section (P-5), 1 Legal Officer (P-4) and 1 Investigator (P-4));
- (c) the Information System Management Section composed of eight staff of which one would be established in 2026 (Chief of Section, (P-5));
- (d) the Language Support Services Section composed of four staff of which two would be established in 2026 (1 Dari/English Reviser (P-4) and 1 Dari/Pashto Translators/Interpreter (P-2)); and
- (e) the Administrative Services Section composed of eight staff of which four would be established in 2026 (1 Administrative Officer (P-4); 2 Administrative Assistants (GS(OL)); and 1 Human Resources Assistant (GS(OL)).

48. **The Advisory Committee welcomes the iterative approach in establishing capacities to implement the new mandate. The Committee stresses that any posts to be created beyond 2026 should be clearly presented with full justification for their establishment in future budget submissions, including expected workload indicators as measured by the progress in operations of the new Mechanism.**

49. **With regards to the 14 new posts proposed for establishment in 2026, the Advisory Committee is of the view that the Mechanism should leverage existing capacity in UNOV and in OHCHR, including in administrative and security functions. The Committee therefore recommends against the Security Officer (P-3) and 2 Administrative Assistants (GS(OL)) at this stage. Any related non-post costs should be adjusted accordingly.**

50. The Advisory Committee notes that, in the context of revised estimates for 2026, IIMM proposed abolishment of two Translators, P-2, as the Mechanism found that translations (and some interpretation) can be done efficiently, effectively and securely without being present in Geneva, and as a mitigation measure, the Mechanism will explore other modalities such as consultancies to undertake translations and interpretation (A/80/7, para. III.34). The Committee also notes that IIMM, also in the context of the revised estimates IIMM proposed the downward reclassification of one Reviser (P-4) to Field Interpreter (P-3) (ibid, para. III.63). **Considering the initial stage of establishment of the Mechanism, as well as recent lessons learned from other investigative Mechanism indicated above, the Advisory Committee recommends against the position of one Reviser (P-4) at this stage. Any related non-post costs should be adjusted accordingly.**

*Non-post resources*

51. Proposed non-post resources for resolution 60/2 comprise \$521,200 under section 24; \$520,900 under section 29F; and \$21,000 under section 34.

Table : Resolution 60/2: requirements for implementation for IIM Afghanistan for 2026 (United States dollars)

| <i>Budget section / Object of expenditure</i> | <i>Additional 2026 Recurrent</i> | <i>RE Adj.2026 Recurrent*</i> | <i>Additional 2026 Non-Recurrent</i> | <i>RE Adj.2026 Non-Recurrent*</i> | <i>Total requirements 2026</i> |
|-----------------------------------------------|----------------------------------|-------------------------------|--------------------------------------|-----------------------------------|--------------------------------|
| <b>Section 24, Human Rights</b>               |                                  |                               |                                      |                                   |                                |
| Posts **                                      | 1 470 700                        | (94 600)                      | -                                    | -                                 | 1 376 100                      |
| Consultants                                   | -                                | -                             | -                                    | -                                 | -                              |
| Travel of Staff                               | -                                | -                             | 101 500                              | (10 100)                          | 91 400                         |

|                                                      |                  |                  |                |                 |                  |
|------------------------------------------------------|------------------|------------------|----------------|-----------------|------------------|
| Contractual Services                                 | 288 500          | (28 800)         | 34 400         | (3 400)         | 290 700          |
| General Operating expenses                           | 24 300           | (2 300)          | 60 000         | (6 000)         | 76 000           |
| Supplies and materials                               | -                | -                | -              | -               | -                |
| Furniture and equipment                              | -                | -                | 70 100         | (7 000)         | 63 100           |
| Grants and contributions                             | -                | -                | -              | -               | -                |
| <b>Subtotal, Section 24</b>                          | <b>1 783 500</b> | <b>(125 700)</b> | <b>266 000</b> | <b>(26 500)</b> | <b>1 897 300</b> |
| <b>Section 29F</b>                                   |                  |                  |                |                 |                  |
| Other staff costs (GTA)                              | 95 200           | -                | -              | -               | 95 200           |
| Consultants                                          | -                | -                | -              | -               | -                |
| Travel of Staff                                      | -                | -                | -              | -               | -                |
| Contractual Services                                 | 30 700           | (1 900)          | -              | -               | 28 800           |
| General Operating expenses                           | -                | -                | -              | -               | -                |
| Supplies and materials                               | 2 500            | (200)            | -              | -               | 2 300            |
| Furniture and equipment                              | -                | -                | 82 100         | (5 300)         | 76 800           |
| Grants and contributions                             | 259 600          | (600)            | 58 800         | -               | 317 800          |
| <b>Subtotal, Section 29F, Administration, Vienna</b> | <b>388 000</b>   | <b>(2 700)</b>   | <b>140 900</b> | <b>(5 300)</b>  | <b>520 900</b>   |
| <b>Section 34</b>                                    |                  |                  |                |                 |                  |
| Grants and contributions                             | 22 400           | (1 400)          | -              | -               | 21 000           |
| <b>Subtotal, Section 34, Safety and Security</b>     | <b>22 400</b>    | <b>(1 400)</b>   | <b>-</b>       | <b>-</b>        | <b>21 000</b>    |
| <b>Grand total</b>                                   | <b>2 193 900</b> | <b>(129 800)</b> | <b>406 900</b> | <b>(31 800)</b> | <b>2 439 200</b> |

\*RE adjustments reflect the reductions applied following the review of resources in accordance with the UN80 initiative.

\*\* Total recurrent requirements for 2026 under Posts relate to 14 new posts (1 D-2, 2 P-5, 4 P-4, 2 P-3, 1 P-2/1 and 4 GS (OL)) proposed for IIM Afghanistan.

52. Upon enquiry, the Advisory Committee received the table below on section 29F. The Committee was informed that, under grants and contributions, “BMS” costs refer to buildings management services costs, based on existing agreements between IAEA and UNIDO and the United Nations. **The Advisory Committee notes that the amount of \$249,200 is budgeted for BMS costs for a total of 43 IIM staff and 2 UNOV GTAs, and trusts that the proposed amount will be reduced in line with the post-related recommendations above, as part of the reduction in related non-post costs.**

**Table: Requirements for support to be provided by UNOV in 2026 (United States dollars)**

| Class | Amount | Description |
|-------|--------|-------------|
|-------|--------|-------------|

|                                  |                  |                                                                                                                                                                                                                                                              |
|----------------------------------|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other staff costs                | \$95,200         | Provide short term General Temporary Assistance and Overtime                                                                                                                                                                                                 |
| Furniture and Equipment          | \$76,800         | \$37,800 - Provide standard furniture for 14 IIM staff (\$2,700 per person)<br>\$39,000 - Provide laptop & screens, accessories for 14 IIM staff + 1 UNOV's GTA (\$2,600 per person)                                                                         |
| Contractual services             | \$28,800         | Provide Core Personal Computer (CPC) support and M365 licence for 14 IIM staff + 1 UNOV's GTA (CPC \$1,596 per person, M365 \$320 per person)                                                                                                                |
| Supplies and Materials           | \$2,300          | Provide office supplies and photocopying costs for 14 IIM staff + 1 UNOV's GTA (office supplies \$120 per person and photocopying lump sum of \$500)                                                                                                         |
| Grants and Contributions         | \$317,800        | \$58,800 – One time security improvement costs<br>\$249,200 – BMS costs for total of 43 IIM staff + 2 UNOV's GTAs ( \$596.7 per sqm x 7 sqm per person + 102 sqm of corridor)<br>\$9,800 – Medical costs for 14 IIM staff + 1 UNOV's GTA ( \$650 per person) |
| <b>Total Section 29F, Vienna</b> | <b>\$520,900</b> |                                                                                                                                                                                                                                                              |

## V. Conclusion

53. The actions requested of the General Assembly are set out in paragraph 197 of the report of the Secretary-General (A/80/525). Subject to its recommendations and observations above, the Advisory Committee recommends that the General Assembly:

(a) Approve additional appropriations, representing a potential charge against the contingency fund, in the amount of \$11,610,700 of the proposed programme budget for 2026, comprising:

- i. Section 2, General Assembly and Economic and Social Council affairs and conference management (\$614,400);
- ii. Section 16, International drug control, crime prevention and criminal justice (\$162,600);

- iii. Section 24, Human rights (OHCHR) (\$8,751,200);
- iv. Section 24, Human rights (IIM Afghanistan) (\$1,571,500);
- v. Section 28, Global communications (\$12,100);
- vi. Section 29E, Administration, Geneva (\$15,400);
- vii. Section 29F, Administration, Vienna (\$466,700);  
and
- viii. Section 34, Security and Safety (\$16,800).

(b) Approve the establishment, effective 1 January 2026, of 13 posts, under section 24, Human rights, of which 10 are requested for IIM Afghanistan and 3 are requested for OHCHR, of the proposed programme budget for 2026, to support the activities mandated by the Human Rights Council in its resolutions 58/13, 60/2, 60/14, and 60/20.

(c) Approve an additional appropriation in the amount of \$637,100 under section 36, Staff assessment, of the proposed programme budget for 2026, to be offset by an equivalent increase of \$637,100 under income section 1, Income from staff assessment.

## Annex I: Proposed posts to be established, effective 1 January 2026

| <i>Human Rights Council resolution/decision</i> |                                                                                                                                                                                   |                                      |              |                                          |                             |  |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------|------------------------------------------|-----------------------------|--|
| <i>Resolution/<br/>decision number</i>          | <i>Title of resolution/decision</i>                                                                                                                                               | <i>Number<br/>of posts</i>           | <i>Level</i> | <i>Title</i>                             | <i>Paragraph<br/>number</i> |  |
| <u>58/13</u>                                    | Open-ended intergovernmental working group for the elaboration of a legally binding instrument on the promotion and protection of the human rights of older persons               | 1                                    | P-4          | Human Rights Officer                     | 24 (a) (i) and              |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-3          | Human Rights Officer                     | 24 (a) (ii)                 |  |
| <u>59/7</u>                                     | Access to medicines, vaccines and other health products in the context of the right of everyone to the enjoyment of the highest attainable standard of physical and mental health | 1                                    | P-4          | Human Rights Officer                     | 73 (a)                      |  |
| <u>60/14</u>                                    | Promoting and protecting economic, social and cultural rights within the context of addressing inequalities                                                                       | 5                                    | P-4          | Human Rights Officer                     | 146 (a)                     |  |
| <u>60/2</u>                                     | Situation of human rights in Afghanistan                                                                                                                                          | 1                                    | D-2          | Head of the Mechanism                    | 122 (a)                     |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-3          | Witness Support Officer                  |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-3          | Security Officer                         |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | GS (OL)      | Staff Assistant                          |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-5          | Legal Officer, Chief of Section          |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-4          | Legal Officer                            |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-4          | Investigator                             |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-5          | Chief Of Section, Information Management |                             |  |
|                                                 |                                                                                                                                                                                   | 1                                    | P-4          | Dari/English Reviser                     |                             |  |
| 1                                               | P-2                                                                                                                                                                               | Dari/Pashto Translators/Interpreters |              |                                          |                             |  |

|              |                                                                                    |           |         |                          |         |
|--------------|------------------------------------------------------------------------------------|-----------|---------|--------------------------|---------|
|              |                                                                                    | 1         | P-4     | Administrative Officer   |         |
|              |                                                                                    | 3         | GS (OL) | Administrative Assistant |         |
| <u>60/20</u> | Sea-level rise and its effects on the full and effective enjoyment of human rights | 3         | P-3     | Human Rights Officer     | 158 (a) |
| <b>Total</b> |                                                                                    | <b>25</b> |         |                          |         |

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Annex II

**Proposed general temporary assistance positions of 12 months, by component / subprogramme**

| <i>Component / subprogramme</i>                                                             | <i>Grade</i> | <i>Functional title</i>        | <i>Period</i>           | <i>Duty station</i> | <i>Rational for requirements</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------|--------------|--------------------------------|-------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Section 16, UNODC                                                                           | NPO          | Associate Human Rights Officer | 01/01/2026 – 31/12/2026 | Juba                | To offer expert advice on crime prevention and criminal justice reform, specifically relating to police and corrections services, promoting rights-based prison management such as classification of prisoners, promotion of legal aid and alternatives to detention especially for women and child detainees, prevention of and responding to rights-abuses in prisons, mentoring prison and police officials.                                                                                                                                                                                                                                   |
| <b>Section 24</b>                                                                           |              |                                |                         |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Subprogramme 1, Human rights mainstreaming, right to development, and research and analysis | P-4          | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Addis Ababa         | To plan and organize a one day intersessional expert meeting in Geneva on "Strengthening International Cooperation and the Shared Responsibilities in Facilitating the Repatriation of illicit funds to advance human rights in particular Economic, Social, and Cultural Rights and the Right to Development", and to prepare and organize a regional expert meeting in Africa on "Ways to support governments' efforts in repatriating funds of illicit origin to advance the realization of economic, social, and cultural rights, including the right to development"                                                                         |
|                                                                                             | P-3          | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Vienna              | To identify relevant stakeholders, including civil society inside and outside Belarus; organize the substantive part and follow-up on consultations; prepare meeting notes; analyse the received information from different sources and assist with the preparation of communications on human rights violations which fall within the scope of the mandate.                                                                                                                                                                                                                                                                                      |
| Subprogramme 3, Advisory services, technical cooperation and field activities               | NO-B         | Associate Human Rights Officer | 01/01/2026 – 31/12/2026 | Juba                | To offer, in collocation at the Ministry of Justice and Constitutional Affairs, expert advice, monitoring compliance, and implementing human rights related initiatives within the Ministry of Justice; to ensure that justice policies and practices align with both national and international human rights standards; to provide technical guidance on processes related to transitional justice, accountability, and fundamental freedoms, provide technical assistance to the National Human Rights Council on its mandate including regular reporting on treaty bodies, and to focus on capacity building for law enforcement institutions. |
|                                                                                             | P-3          | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Geneva              | To serve as Victim Support Officer to advise on adequate strategies and measures for the protection, security and support to victims and witnesses, with a particular attention to the application of gender-sensitive victim-centred approaches. The Commission now has access to the country, each with its own unique situation in terms of the nature of the armed actors present, the composition of communities and displaced populations, and the protection, aid and referral actors on the ground.                                                                                                                                       |

|         |                                |                         |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------|--------------------------------|-------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P-3     | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Geneva    | To serve as Victim Support Officer to advise on adequate strategies and measures for the protection, security and support to victims and witnesses, with a particular attention to the application of gender-sensitive victim-centred approaches. The Commission now has access to the country, each with its own unique situation in terms of the nature of the armed actors present, the composition of communities and displaced populations, and the protection, aid and referral actors on the ground. |
| P-4     | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Nairobi   | To provide technical assistance and capacity-building to relevant Somali authorities to implement national and international human rights obligations, including by reviewing pending bills and legislations, organising capacity building and technical assistance initiatives.                                                                                                                                                                                                                            |
| P-3     | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Nairobi   | To liaise with the field presence and prepare the report to the Human Rights Council and prepare for the interactive dialogues and the presentation of the report.                                                                                                                                                                                                                                                                                                                                          |
| NO-B    | Associate Human Rights Officer | 01/01/2026 – 31/12/2026 | Mogadishu | To work on monitoring and reporting as well as capacity-building and civil society outreach and: provide technical assistance and capacity-building to the Somali authorities to strengthen the role of civil society and local communities particularly minority groups, in promoting human rights.                                                                                                                                                                                                        |
| NO-B    | Associate Human Rights Officer | 01/01/2026 – 31/12/2026 | Mogadishu | To work on monitoring and reporting as well as capacity-building and civil society outreach and: provide technical assistance and capacity-building to the Somali authorities to strengthen the role of civil society and local communities particularly minority groups, in promoting human rights.                                                                                                                                                                                                        |
| GS (OL) | Administrative Assistant       | 01/01/2026 – 31/12/2026 | Nairobi   | To assist the team with all issues related to logistics, finance and human resources.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| NO-B    | Associate Human Rights Officer | 01/01/2026 – 31/12/2026 | Mogadishu | To work on monitoring and reporting as well as capacity-building and civil society outreach and: provide technical assistance and capacity-building to the Somali authorities to strengthen the role of civil society and local communities particularly minority groups, in promoting human rights.                                                                                                                                                                                                        |
| P-5     | Senior Human Rights Officer    | 01/01/2026 – 31/12/2026 | Kinshasa  | To perform the functions of Coordinator; support manage the overall work of the team, including by facilitating constructive internal workflows, information sharing, accountability and performance management; facilitate the communication between the Team and the rest of OHCHR as required.                                                                                                                                                                                                           |
| P-3     | Information Officer            | 01/01/2026 – 31/12/2026 | Kinshasa  | To ensure the sound collection, preservation, registration, digitization, and secure permanent storage of collected material and maintaining its chain of custody, auditing, and authenticity.                                                                                                                                                                                                                                                                                                              |
| P-3     | Investigator                   | 01/01/2026 – 31/12/2026 | Kinshasa  | To research, collect and analyse information and documentation pertaining to human rights, abuses and international humanitarian law matters as required by the mandate, and, under the guidance of the Investigations Team Leader, ensure that all measures are taken for the protection of victims and witnesses who cooperate with the Team.                                                                                                                                                             |
| P-4     | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Kinshasa  | To advise the secretariat on matters related to the legal framework and the legal standards applicable to the situation under investigation; conduct analysis and research on various legal matters pertaining to the investigation and contribute to drafting of the information gathering plan.                                                                                                                                                                                                           |

|     |                                |                         |           |                                                                                                                                                                                                                                                                                          |
|-----|--------------------------------|-------------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P-3 | Investigator                   | 01/01/2026 – 31/12/2026 | Kinshasa  | To undertake investigations and bolster the information and evidence base of the FFT in relation to responsibility for acts constituting violation of child rights and related crimes.                                                                                                   |
| P-2 | Associate Interpreter, English | 01/01/2026 – 31/12/2026 | Kinshasa  | To provide accurate interpretation and translation as required, from Swahili/Lingala to French and vice versa.                                                                                                                                                                           |
| P-4 | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Kinshasa  | To review and analyse information collected and advise the Team on addressing gaps and following leads; in coordination with the Fact-Finding Team Leader, identify gaps and orient the investigation accordingly.                                                                       |
| P-4 | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Kinshasa  | To manage the day-to-day operations of the team's fact-finding; serve as first reporting officer of Human Rights Officers/Investigators and open-source investigators and other experts in the Team as decided by the coordinator.                                                       |
| P-3 | Investigator                   | 01/01/2026 – 31/12/2026 | Kinshasa  | To conduct digital investigations on allegations of violations and abuses of international human rights, international humanitarian law or international criminal law in accordance the mandate, and OHCHR methodologies.                                                                |
| P-4 | Gender Affairs Officer         | 01/01/2026 – 31/12/2026 | Kinshasa  | To advise the Commission of Inquiry on the gender dimensions of human rights and international humanitarian law violations and abuses, including through gender analysis, ensuring integration of a gender perspective throughout the work.                                              |
| P-4 | Military Adviser               | 01/01/2026 – 31/12/2026 | Kinshasa  | To collect and analyse information to assist the Team on the overall understanding of the military related matters in the context of the conflict.                                                                                                                                       |
| P-3 | Investigator                   | 01/01/2026 – 31/12/2026 | Kinshasa  | To research, collect and analyse information and documentation pertaining to human rights, abuses and international humanitarian law matters as required by the mandate, and ensure that all measures are taken for the protection of victims and witnesses who cooperate with the Team. |
| P-3 | Investigator                   | 01/01/2026 – 31/12/2026 | Kinshasa  | To research, collect and analyse information and documentation pertaining to human rights, abuses and international humanitarian law matters as required by the mandate, and ensure that all measures are taken for the protection of victims and witnesses who cooperate with the Team. |
| P-2 | Associate Interpreter, English | 01/01/2026 – 31/12/2026 | Kinshasa  | To provide accurate interpretation and translation as required, from Swahili/Lingala to French and vice versa.                                                                                                                                                                           |
| P-3 | Human Rights Officer           | 01/01/2026 – 31/12/2026 | Nicaragua | To monitor and report taking into account race and ethnic origin to conduct research and produce analytical reports, with a specific focus on protection concerns of persons belonging to racial and ethnic groups from Nicaragua                                                        |

### Annex III

Table : OHCHR GTA positions to support workshops and meetings

| <i>Adopted HRC Resolution</i> | <i>Resolution Title</i>                                                                                                                                                                       | <i>Resource Category</i> | <i>Level</i> | <i>Position Title</i> | <i>Number of Months</i> | <i>City</i> | <i>Division</i> | <i>Does a similar post/position exist?</i>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------|-----------------------|-------------------------|-------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 58/4                          | Cultural rights and the protection of cultural heritage                                                                                                                                       | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 5                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 58/7                          | The negative impact of the non-repatriation of funds of illicit origin to the countries of origin on the enjoyment of human rights, and the importance of improving international cooperation | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 12                      | Addis Ababa | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 58/9                          | Question of the realization in all countries of economic, social and cultural rights                                                                                                          | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 5                       | Geneva      | TESPRDD         | Although resolution 54/22 contains posts with similar title, it should be noted that all of them do not specialize in preparation of reports or organization of workshops. Rather, their terms of reference is the provision of technical support and capacity-building in the area of economic, social and cultural rights. Resolution 54/22 has 24 posts (1 P-5, 7 P-4, 7 P-3 and 9 P-2) and some are proposed for abolishment                                                  |
| 58/10                         | Mandate of Special Rapporteur on the right to food                                                                                                                                            | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 6                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 58/22                         | The impact of anti-personnel mines on the full enjoyment of all human rights                                                                                                                  | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 5                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 58/23                         | Human rights defenders and new and emerging technologies. Protecting human rights defenders, including women human rights defenders, in the digital age                                       | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 58/23                         | Human rights defenders and new and emerging technologies. Protecting human rights defenders, including women human rights defenders, in the digital age                                       | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 6                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 59/3                          | Enhancement of international cooperation in the field of human rights                                                                                                                         | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 59/8                          | Human rights and international solidarity                                                                                                                                                     | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 4                       | Geneva      | TESPRDD         | Yes, 1 P-3 established post HRC 53/5                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 59/10                         | Civil Society Space                                                                                                                                                                           | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 59/11                         | New and emerging digital technologies and human rights                                                                                                                                        | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 5                       | Geneva      | TESPRDD         | Although resolution 53/29 contains posts with similar title, it should be noted that the majority of them do not specialize in preparation of reports or organization of workshops. Rather, their terms of reference is the provision of technical support and capacity-building in the context of new and emerging digital technologies. Resolution 53/29 has 6 posts (3 P-4 post (2 regional), 2 P-3 (1 P-3 proposed for redeployment) and 1 GS(OL) (proposed for abolishment)) |
| 59/13                         | Impact of arms transfers on human rights                                                                                                                                                      | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

| <i>Adopted HRC Resolution</i> | <i>Resolution Title</i>                                                                                                               | <i>Resource Category</i> | <i>Level</i> | <i>Position Title</i> | <i>Number of Months</i> | <i>City</i> | <i>Division</i> | <i>Does a similar post/position exist?</i>                                                                                                                                                                                                                                                                                                                                                                       |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------|-----------------------|-------------------------|-------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 59/15                         | The safety of journalists                                                                                                             | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 10                      | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 59/16                         | Elimination of Female Genital Mutilation                                                                                              | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 2                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 59/17                         | Empowering Women and Girls in and through Sport<br>Accelerating efforts to achieve women's economic empowerment                       | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 2                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 59/18                         |                                                                                                                                       | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 4                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 59/19                         | The contribution of development to the enjoyment of all human rights                                                                  | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 6                       | Geneva      | TESPRDD         | Although similar resolution contains posts with similar title, it should be noted that the majority of them do not specialize in preparation of reports or organization of workshops. Rather, their terms of reference is to strengthen the human rights initiatives supporting development. There are 6 P-4 posts (some proposed for abolishment ), 1 P-3 and 1 GS(OL) established starting 2024 thru HRC 53/28 |
| 59/25                         | Human rights and climate change                                                                                                       | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 2                       | Geneva      | TESPRDD         | 1 P-3 GTA 3 months                                                                                                                                                                                                                                                                                                                                                                                               |
| 59/25                         | Human rights and climate change                                                                                                       | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 7                       | Geneva      | TESPRDD         | 1 P-3 GTA 3 months                                                                                                                                                                                                                                                                                                                                                                                               |
| 60/16                         | From rhetoric to reality: a global call for concrete action against racism, racial discrimination, xenophobia and related intolerance | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 60/18                         | Preventable maternal mortality and morbidity and human rights                                                                         | Other Staff Costs (GTA)  | P-4          | Human Rights Officer  | 6                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 60/25                         | Special Rapporteur on contemporary forms of slavery and trafficking in persons                                                        | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 6                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 60/26                         | The human rights implications of drug policy                                                                                          | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 3                       | Geneva      | TESPRDD         | No                                                                                                                                                                                                                                                                                                                                                                                                               |
| 60/28                         | Assistance to Somalia in the field of human rights                                                                                    | Other Staff Costs (GTA)  | P-3          | Human Rights Officer  | 12                      | Nairobi     | GLO             | No, the mandate for IE Somalia was discontinued                                                                                                                                                                                                                                                                                                                                                                  |

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