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Revised estimates relating to the proposed programme budget for 2026

**Tenth report of the Advisory Committee on Administrative and Budgetary
Questions on the proposed programme budget for 2026**

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Abbreviations

ASG	Assistant Secretary-General
CEB	United Nations System Chief Executives Board for Coordination
DCO	Development Coordination Office
DSG	Deputy Secretary-General
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
FS	Field Service
GS (OL)	General Service (Other level)
GS (PL)	General Service (Principal level)
IAEA	International Atomic Energy Agency
ICJ	International Court of Justice
ICSC	International Civil Service Commission
ICT	Information and communications technology
IRMCT	International Residual Mechanism for Criminal Tribunals
LL	Local level
NEPAD	New Partnership for Africa's Development
NPO	National Professional Officer
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICT	Office of Information and Communications Technology
OIOS	Office of Internal Oversight Services
RSCE	Regional Service Centre in Entebbe, Uganda
SS	Security Service
TBLDC	Technology Bank for the Least Developed Countries
TC	Trades and Crafts
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDIR	United Nations Institute for Disarmament Research
UNITAR	United Nations Institute for Training and Research

UNLB	United Nations Logistics Base at Brindisi, Italy
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNODC	United Nations Office on Drugs and Crime
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTSO	United Nations Truce Supervision Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
USG	Under-Secretary-General

I. Introduction and background

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period (A/80/400). During its consideration of the report, the Advisory Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses received from 26 September until 18 November 2025. The Committee provides comments and observations on the revised estimates for the support account in its report A/80/538.

2. In section I of his report, the Secretary-General provides background on the UN80 Initiative and explains that it is structured around three interconnected workstreams: workstream 1, which seeks operational efficiencies and improvements; workstream 2, which focuses on a review of mandate implementation; and workstream 3, which deals with structural realignment. According to the Secretary-General, the initiatives stemming from workstream 1 informed the proposals outlined in section IV of the report. Proposals arising

from the other two workstreams were being developed concurrently. While those proposals will be complemented by future proposals stemming from the other UN80 Initiative workstreams, they lay the foundation for transformational changes in the Secretariat and make the Organization more cost-effective in delivering on its mandates. By reducing rigidity, they will allow the Organization to become more agile in the face of current and future challenges. Upon enquiry, the Advisory Committee was informed that the revised estimates report was not prepared in response to the liquidity crisis, but it lays out proposals that are crucial to make the Organization more financially sustainable in a context of multiple financial challenges. The consistent approach of the Secretariat has been to propose a level of resources that provides for the full, efficient and effective implementation of programmatic activities and mandates, as well as operational requirements of the Organization.

3. The Advisory Committee once again welcomes the UN80 Initiative, which, in accordance with resolution 79/318, aims to strengthen the impact of the United Nations and enhance its agility, responsiveness, and resilience, while addressing duplication and ensuring effective and efficient mandate delivery across all three pillars of the Organization's work. The Committee acknowledges the need to make the Organization more financially sustainable and trusts that, through the review and deliberation on the revised estimates, Member States will determine the level of ambition and scope of reforms, while ensuring effective mandate delivery.

4. The Advisory Committee reiterates that the depth and impact of the UN80 Initiative require going beyond a one-time cost reduction exercise to encompass continuous, unrelenting efforts to foster a culture of efficiency and cost-effectiveness for sustainable resource management, as well as addressing the current fragmented

approach to budgeting and the automaticity in the presentation of resource requirements for new and additional mandates. To that end, the Committee expects that the UN80 Initiative will contribute to continued efforts to address issues previously raised by the General Assembly, the Committee, and oversight bodies, including improving budget planning and presentation as a matter of routine (see also A/80/7, para. 5).

II. Methodology for reviewing the budget

5. The Secretary-General explains that his report and the proposals thereon were based on an extensive review initiated in May 2025 after the completion of the initial programme budget proposal for 2026. He further indicates that the reductions are focused on the larger Secretariat departments, with an emphasis on optimizing the use of resources through greater collaboration and efficiencies. Programmes and activities directly supporting Member States, in particular the least developed countries, landlocked developing countries and small island developing States, and advocacy in favour of the development of Africa, are shielded from the reductions. Regional support for development through the regional commissions faces relatively fewer reductions. The proposals are therefore aimed at strengthening direct support for countries at the global, regional and national levels in the pursuit of their development aspirations and at sustaining efforts to deliver on the 2030 Agenda. Meanwhile, the humanitarian reset and strengthening the coordination of rights-based responses in countries will continue as part of workstream 3.

6. The Advisory Committee notes that a significant budget reduction target has been set for Secretariat entities, including a reference point of a 20 per cent reduction in the number of posts. The Committee also recalls that during its consideration of the proposed

programme budget for 2026, it was initially informed that sections 7, 23, 26, 31 and 35 were excluded from the scope of the reductions. Subsequently, it was confirmed that sections 10, 11 and 25 were also excluded from the scope of the proposed reductions. In its report on the proposed programme budget for 2026, the Committee trusted that exceptions to the review process in the revised estimates will be limited and that all efforts will be undertaken to ensure that the principles guiding the UN80 Initiative for a more efficient and judicious management of resources are consistently applied. **The Advisory Committee notes that some entities were exempted from the request for reduction or underwent fewer budget reductions. The Committee considers that such entities should still be expected to pursue synergies to achieve greater efficiencies in the management of their resources, in line with the principles guiding the UN80 Initiative. The Committee trusts that information on the outcomes of these efforts will be reflected in future budget submissions.**

7. According to information provided to the Advisory Committee, the proposed reductions contained in the report do not follow a one-size-fits-all approach and have been carefully calibrated. The entity-specific proposals detailed in section IV, parts B and C of the report emanate from the entities directly. The Office of Programme Planning, Finance and Budget of the Department of Management Strategy, Policy and Compliance provided templates and methodologies to support entities in formalizing the outcome of their review and analysis. In this context, two templates were provided, including a resources proposal template and a narrative proposal template for entities to detail the rationale of their proposals and the anticipated impact on deliverables. According to the Secretariat, the Office did not prescribe how the reductions were to be achieved and engaged actively with entities and their

senior management to support them in formulating proposals within the instructions and targets set by the Secretary-General. No change to the entities' proposals was made without their full endorsement.

8. **The Advisory Committee acknowledges that the revised estimates proposals were developed by the Secretary-General within a short time frame, which inevitably limited the opportunity for a more thorough review and assessment of the basis for the proposed budget reductions, in particular in view of the imperative to present cost-reductions for a more financially sustainable Organization. The Committee is of the view, however, that many proposals, especially those involving entities with significant resource reductions, could have benefited from a more structured and interdependent approach, informed by the results of mandate and functional reviews and incorporating Member State inputs. Such an approach would have allowed for a better assessment of the impact on existing mandates and their alignment with the strategic priorities of Member States. The Committee expects that future proposed programme budget submissions will take into account changes arising from the other two workstreams and the deliberations among Member States thereon, as well as any consequent identification of efficiencies and cost savings in a more sustainable manner (see A/80/7, para. 30; see also para. 16 below).**

Impact on mandate implementation and mitigation measures

9. The Secretary-General indicates in his report that the realignment of resources to meet evolving operational and programmatic needs will have some impact on entities' deliverables, as outlined in section IV of the report. Mitigation strategies are intended to minimize any negative effects on mandate implementation. According to information provided to the

Advisory Committee upon enquiry, resource reductions of the scale proposed in the revised estimates will inevitably require adjustments in how the Secretariat delivers on its mandates. These adjustments aim to enhance efficiency and financial sustainability in the face of shrinking resources. As reflected in the report, entities have outlined how they plan to adapt their activities and implement mitigation measures while continuing to fulfill their mandates. While the prioritization of mandates remains the sole responsibility of Member States, entities have identified allocative efficiencies that may result in the prioritization of certain activities. In some cases, this realignment has involved shifting resources from administrative to substantive functions or evaluating the value of specific deliverables relative to their production costs. The Committee requested and was provided with information on the expected impact on activities of each entity and deliverables which are expected to be changed in reference to the proposed programme budget for 2026, together with explanation of the impact and the associated risk mitigation measures. The information provided does not, however, give much clarity on how the proposed adjustments align with and impact the operational priorities and deliverables and how mitigation measures will address such impact.

10. The Advisory Committee notes that, although uniform instructions and templates were provided, entities did not apply a clear and consistent methodology or a common analytical framework for identifying resource reductions. The Committee further notes that, while overall reduction targets were communicated to the entities, the resulting proposals reflect varying levels of ambition and rigour in the review exercises undertaken by the different entities, with uneven results, which may lead to disproportionate variable impacts on mandate implementation.

11. The Advisory Committee notes the significant implications the implementation of post changes under the UN80 Initiative is expected to have on mandate delivery, organizational performance, and the achievement of programmatic deliverables. The Committee is of the view that, while the initiative aims to enhance efficiency and coherence across the United Nations system, the scale of reductions is expected to impact the capacity of entities to sustain core functions as previously implemented and meet mandated deliverables effectively.

12. Recognizing that cost-reduction measures will unavoidably impact on the level of activities, the Advisory Committee acknowledges the efforts made to provide information on mitigation measures intended to minimize any undue impact on the implementation of mandates resulting from the reductions and notes the reassurances provided by the Secretary-General and the heads of entity regarding their commitment to continue implementing mandates as approved by Member States. The Committee trusts that more comprehensive information on the impact of changes on mandate implementation will be provided to the General Assembly. The Committee considers that for the UN80 to succeed, there is a critical need for entities to strive to implement all possible mitigation measures to address potential impacts on mandate implementation, in particular in terms of process optimization and allocative efficiencies. The Committee therefore recommends that the General Assembly request the Secretary-General to ensure transparency and accountability through systematically including in future proposed programme budgets dedicated subsections under each budget section that clearly and comprehensively outline the impact of changes on mandate implementation and performance, along with the detailed mitigation strategies and an analysis of their effectiveness. The subsections should also comprise an assessment of how changes

contribute to enhanced effectiveness and efficiency, in line with the UN80 Initiative, including qualitative improvements and quantifiable savings, as well as a breakdown of all accrued costs resulting from their implementation. The Committee considers that this structured approach would enable Member States to assess the impact, costs and benefits of the reform efforts and ensure that they do not compromise the United Nations' ability to deliver on its mandates.

13. The Advisory Committee reiterates the paramount importance of multilingualism and the equality of the six official languages of the United Nations and considers that any proposals for cost reductions must include clear measures to ensure full implementation of all related mandates, including through the use of technology, redistribution of tasks, or other appropriate means, while preserving the quality and scope of services in all official languages, in line with related General Assembly resolutions.

Complementarity of the three workstreams

14. The Secretary-General has set out proposals to help shape the future of the United Nations system. They have been elaborated through extensive consultations across the System and coordinated through the UN80 Task Force, which ensures their coherence and complementarity. Ultimately, however, it will be for Member States to determine the direction of the UN80 Initiative. Member States will decide on the Secretariat's budget for 2026 by the end of 2025, guide the work of the Ad Hoc Working Group on the Mandate Implementation Review by the end of March 2026, and take decisions on any structural proposals in the United Nations system through the relevant organs and executive boards. Upon enquiry, the Advisory Committee was informed that the Secretary-General presented

his report under workstream 3, Shifting Paradigms: United to Deliver (A/80/392), on 18 September 2025. He briefed Member States on the proposals on 15 October 2025 and anticipated receiving their initial guidance at that time. Based on this feedback, he would establish a timeline for advancing the proposals through an implementation plan. Certain proposals may be implemented directly under his authority, while others involving only the Secretariat will be incorporated into the proposed programme budget for 2027. Proposals concerning agencies, funds, and programmes will be submitted to their respective executive boards as applicable.

15. Regarding discussions on the consolidation of administrative functions and departments, the Advisory Committee was informed that the revised estimates propose initial measures to strengthen the management and operations of the Secretariat. These include the establishment of a common administrative platform for support services (CAPs), the consolidation of payroll processing, and the relocation of functions from higher-cost to lower-cost duty stations. The Secretariat will develop additional proposals for further efficiency measures to be put forward in the proposed programme budget for 2027 (see section IV below on efficiency agenda). Separately, the Secretary-General has made more far-reaching proposals relevant to the entire United Nations system under workstream 3 progress report. Notably, he proposed the integration of supply chains, as well as the progressive consolidation of cloud services, network infrastructures, office software and systems under common providers, to serve the entire UN system. He also proposed the creation of a Technology Accelerator Platform to help modernize business practices, scale up digital and AI expertise, offer surge capacity and guide the transformation toward better IT solutions. All of them will contribute to the modernization and greater efficiency of the Organization.

16. The Advisory Committee notes the interrelations between the three workstreams of the UN80 Initiative. The Committee further notes that some entities have already reflected reductions in the revised estimates as a result of discussions under workstream 3 and indicate that no further mergers consolidation is anticipated at this stage (see also section 3 (DPPA), paras. 27 and 28 below). The Committee also notes that some entities show a high level of adjustment (e.g., DESA and UNCTAD), with ongoing discussions under workstream 3 expected to yield additional efficiencies in their operations. The Committee trusts that future budget submissions will take into account any changes arising from workstream 3, including any further efficiencies and cost-savings deriving from potential reductions system-wide with bearing on the Secretariat entities, and looks forward to receiving comprehensive updates in this regard in the next budget submission. The Committee also trusts that detailed information on the synergies and complementarities between workstream 1 and the other workstreams will be provided to the General Assembly in the next budget submission.

Format and presentation

17. According to the Secretary-General, his report consists of two interlinked components, namely initial measures to improve the management and operations of the Secretariat resulting from workstream 1 of the UN80 Initiative, and targeted efficiencies and cost reductions with regard to the proposed programme budget for 2026. It reflects the revised resource requirements resulting from the initial proposals of workstream 1, including (a) proposals for targeted efficiencies and cost reductions in the proposed programme budget for 2026 (outlined in sect. III); and (b) initial measures to improve the management and operations of the Secretariat resulting from workstream 1 (outlined in sect. II), building on earlier reforms and investments.

18. During its review of the proposals contained in the report, the Advisory Committee noted, and was informed, that the specific post changes outlined in parts IV.B and IV.C of the Secretary-General's report, and covered in the supplementary information, represent confirmed proposals from the Secretariat. These were based on functional and organizational structure reviews conducted by the respective entities. According to information provided to the Advisory Committee, the revised estimates report does not propose major overall programmatic realignments or structural changes. Any programmatic changes arising from proposals contained in the report would be reflected in the proposed programme plan for 2027, including with regard to any anticipated changes to planned results and deliverables for 2026, and would be subject to review by the Committee for Programme and Coordination, as part of the regular intergovernmental review process of the proposed programme plans.

19. In the context of deliberations on the proposals of specific sections, the Committee was also informed that the precise structure of some entities with proposed structural changes was still under discussion and would be further clarified if proposals are approved (see, for example, the New York consolidated administrative platform). **The Advisory Committee expresses concern that some key information, such as the list of posts proposed for abolishment with corresponding levels and functional titles, by section and subprogramme, has only been provided as supplementary information, which is not an official document and does not offer the level of transparency required. The Committee also notes that there are very limited explanation and clarification on the methodology applied by different entities in identifying the numbers, levels and functions of the proposed staffing changes.**

20. To enhance its understanding of the institutional impact of resource proposals in view of the limited information provided, the Committee requested, but was not provided with, comprehensive organizational charts for each entity, showing the number and types of approved posts under each component, vacant posts, and the proposed changes in a single document, as presented in the context of special political missions. According to the Secretariat, it is not possible to reflect the large number of post changes in the organizational charts of the entities, in particular, large ones. **The Advisory Committee reiterates its continued emphasis on the importance of developing a comprehensive organizational chart of the Secretariat as a whole, to facilitate the consideration of the Secretary-General's budget proposals (see also A/80/7, para. 18). The Advisory Committee trusts that the requested organizational charts will be provided to the General Assembly at the time of consideration of the present report (see also para. 27 below).**

21. The Advisory Committee notes that the information provided on relocation proposals remains very limited. In particular, the Committee is not clear on the rationale for the selection of posts proposed for relocation, nor on the associated costs and benefits of the choice of duty stations, including not only the impact on costing assumptions but also potential operational benefits over the longer term. **The Advisory Committee again trusts that more comprehensive information on the selection of posts and the choice of duty stations proposed for relocation, including the associated costs and benefits, will be provided to the General Assembly at the time of consideration of the present report and in the next budget submission.** The Committee makes further comments in the specific sections below.

22. More substantively, and as a matter of presentation, the Advisory Committee notes that the revised estimates are compared to the proposed programme budget for 2026. In that

context, for example, of the 1,699 posts proposed for abolishment under the revised estimates for 2026, excluding special political missions, 74 posts correspond to either new establishments or conversions from general temporary assistance positions. These reflect the withdrawal of posts previously proposed for establishment in the context of the proposed programme budget for 2026.

23. In its report on the proposed programme budget for 2026, the Advisory Committee indicated that, given the scale of the UN80 Initiative and of the target reductions set to be achieved by most budget sections and Secretariat entities in the revised estimates of the proposed programme budget for 2026, its review and analysis of the proposed requirements in that report were preliminary and to be read in conjunction with its present report on the proposed revised estimates, as the Committee's comprehensive assessment of the resource requirements for 2026 could only be presented following its consideration of these proposals (see also A/80/7, para. 9). The Committee further indicated that, for non-post proposals, mindful of paragraph 9 of General Assembly resolution 79/257, as well as of the need for strict budgetary discipline and a strengthened culture of efficiency amid resource constraints, the Committee made recommendations in its report A/80/7, where it saw merit in identifying further efficiencies. Such recommendations are still applicable where stated in the individual budget parts and sections below.

24. **The Advisory Committee recalls that the baseline for the proposed budget is the previous budget appropriation approved by the General Assembly. In that regard, a post not yet established by the Assembly cannot be proposed for abolishment, nor can a post currently approved in the staffing table be proposed for establishment. Recognizing the importance of comprehensive information and clarity on which initially presented**

proposals have been reverted and are no longer relevant, the Committee stresses that post-related changes must be presented in comparison to the approved baseline.

25. In terms of errors in the presentation of the proposals, under section 18, Economic and Social Development in Africa, the Secretary-General indicates that the newly merged Administration and Conference Management Division will not include the Knowledge Management Services Section, which was initially proposed to be transferred under the African Institute for Economic Development and Planning and relocated from Dakar to Addis Ababa (see A/80/400, para. 163(b)(ii)). The Advisory Committee was subsequently informed that the proposed relocation of the Institute from Dakar to Addis Ababa has been withdrawn following consultations with its Governing Council and Member States. According to the Secretariat, it is now proposed that the Institute continue to operate from Dakar, thereby preserving its institutional identity, visibility, and strong engagement with Member States, particularly in West Africa. Also, in the proposal on the support account, four posts identified as abolishments in the report have been indicated to be intended as redeployments from DOS to DPO. Despite the timely identification of the mistakes by the Secretariat, the Committee was informed, upon enquiry, that the Secretary-General did not intend to submit a corrigendum. The Committee refers to similar errors under the support account in its report A/80/538.

26. **The Advisory Committee notes that, at the time it was informed of the errors, the report of the Secretary-General was not finalized and was an advance version, and that the usual procedure in such cases is for corrections to be transmitted to DGACM for incorporation prior to the finalization and issuance of the report. The Committee trusts that, in future budget proposals, the Secretary-General will strictly apply existing budgetary processes and practices.**

27. The Advisory Committee notes that, while recognizing the limited time available for developing the proposals, presenting them in a single report, alongside proposals related to the support account for peacekeeping operations, affected the depth, clarity, and accuracy of the information provided, as well as the strength of the justifications and the presentation of the logic underpinning them. This, together with the errors contained in the report of the Secretary-General and the limited information covered in the supplementary and additional information provided to the Committee, heavily constrained its ability to examine the proposals with the usual required rigour. The Committee stresses that all proposals, especially with the magnitude proposed under the revised estimates, should always be accompanied by comprehensive information, together with full justifications, to allow for well-informed and timely consideration of such proposals. The Committee also stresses that the proposed post changes alongside the approved posts and their incumbency status, as well as any structural changes, should be presented to the General Assembly for its approval and should be clearly reflected in the relevant organizational charts.

Accountability and Change Management

28. According to information provided to the Advisory Committee, the Secretariat does not anticipate any impact on the exercise of the delegation of authority as set out in ST/SGB/2019/2. Heads of entity will continue to make the specific decisions detailed in the delegation instrument. The Business Transformation and Accountability Division will monitor the situation and assess whether adjustments are required following the General Assembly's decisions on the UN80 proposal. To support change management at the organizational level, the Secretary-General has established a Steering Group, co-chaired by the Under-Secretaries-General of DMSPC and DOS, to coordinate and oversee planning for the implementation of

the proposals and future change management efforts. The Steering Group meets twice a month, reports directly to the Secretary-General on its progress, and provides regular updates to the UN80 Task Force. The Management Committee, chaired by the Chef de Cabinet, offers another mechanism for regular reporting on the UN80 Initiative and implementation efforts once proposals are approved. Additionally, the Management Client Board, co-chaired by the Under-Secretaries-General of DMSPC and DOS, will continue to receive regular updates and serve as an important feedback mechanism on change management and implementation.

29. According to the Secretariat, guidance and advice to heads of entity will continue throughout the implementation period. Ultimately, each head of entity is responsible for overseeing and planning change management within their entity and engaging with Headquarters departments if additional advice and support are required. To underpin the potential implementation of UN80 proposals, a dedicated Relocation and Change Management/Transformation Readiness Team is in place to manage the human and organizational dimensions of relocation, restructuring, and consolidation, including post abolitions and staff reductions. This team ensures that heads of entity, managers, staff, and stakeholders are engaged, informed, and supported so the Organization is prepared when decisions are taken. In June 2025, the Secretariat issued version 1.0 of the Staff Support Framework. It sets out roles and responsibilities, communication and consultation requirements, and support for career transitions, learning, and staff wellbeing, with signposts to applicable human resources policies. **The Advisory Committee notes the efforts to support change management at the organizational level, which are fundamental in a reform process within the scope and ambition of the UN80 Initiative. The Committee notes that the Secretariat does not anticipate any impact on the exercise of delegation of authority and that, ultimately, each head of entity is responsible for overseeing and planning change management**

within their entity and engaging with Headquarters departments if additional advice and support are needed. In the current ongoing reform process, the Committee underscores the heightened imperative of ensuring a strong framework for accountability and internal controls and recalls its view that there is need for greater clarity on the roles and responsibilities of the three lines of defence for the effective functioning of the internal control system and risk management in the Organization (see also A/79/772, para. 41).

III. General comments and observations on the overall proposals

30. The revised programme budget for 2026 amounts to \$3,238.2 million before recosting and excluding transitional measures and one-time costs, representing a decrease of \$576.6 million, or 15.1 per cent, compared with the appropriation for 2025, including a decrease of 2,681 posts, or 18.8 per cent, compared with the approved staffing table for 2025. Compared with the proposed programme budget for 2026, the revised programme budget for 2026 represents a decrease of \$476.7 million, or 12.8 per cent, before recosting, including a decrease of 2,215 posts, or 16.0 per cent. The proposed abolishment or relocation of posts and positions will trigger one-time costs in 2026 amounting to a maximum of \$181.8 million. It is proposed to consolidate these requirements under section 32, Special expenses, and to seek the approval of a corresponding commitment authority, without assessment. The Secretariat explained that the calculation of these estimates is based on actual data as of August 2025 and that the actual costs, likely to be significantly lower, will vary based on different factors, including, for each staff member, the number of dependants, the annual leave balance, the specifics of the contractual status, the current duty station and the country of relocation or repatriation, and the results of the early separation programme. In addition, time-limited transitional staffing capacities will be needed to address the expected surge in activity related

to the implementation of the proposals, in particular in the area of human resources and legal affairs, and to the completion of specific deliverables. The costs of these capacities are included in each relevant entity's proposal as a budgetary add-on for a limited period of time, specified in the proposal (A/80/400, paras. 7 and 65, 67; see tables 1 and 2 below). Upon enquiry, the Advisory Committee was provided with information on the evolution of the financial resources by section of the regular budget over the past five periods and the proposed revised budget for 2026 (see table 3 below). The Committee was also provided with information on the impact of the proposed changes by object of expenditure (see table 4).

31. During its deliberations, the Advisory Committee received reports on additional resource requirements resulting from resolutions and decisions adopted by the Human Rights Council at its fifty-eighth, fifty-ninth, and sixtieth regular sessions, and thirty-seventh special session (A/80/xxx). The estimated resource requirements for 2026 resulting from those resolutions amount to \$88,984,500, of which \$73,166,900 has already been included in the proposed programme budget for 2026 and \$15,817,600 are additional requirements. According to the Secretary-General, in alignment with the UN80 initiative, initially estimated resource requirements of \$15,987,500 communicated to the Human Rights Council have been further reviewed, resulting in reductions totalling \$1,395,900 in the requirements for 2026. The additional net requirements of \$14,591,600, after the reduction of \$1,395,900, comprise \$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, \$521,000 under section 29F, Administration, Vienna and \$21,000 under section 34 Safety and Security. In section III of the present

report, it is proposed that the additional net requirements of \$14,591,600 be appropriated, representing a potential charge against the contingency fund for 2026 (see also section 24 below).

32. Similarly, the Advisory Committee received the report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its 2025 session, which sets out the budgetary impact related to four resolutions adopted by ECOSOC at its 2025 session: resolution 2025/20, 2025/25, 2025/26, and 2025/27 (A/80/357). The revised estimates amount to \$549,100, over and above the current level of the proposed programme budget for 2026, and require an additional appropriation in the amount of \$650,000 under section 2, General Assembly and Economic and Social Council affairs and conference management, \$421,800 under section 20, Economic development in Europe, and \$5,200 under section 29E, Administration, Geneva, representing a potential charge against the contingency fund. A further appropriation in the amount of \$133,200 under section 36, Staff assessment, is required and would be offset by an equivalent amount under income section 1, Income from staff assessment.

33. The Advisory Committee notes that the proposed reductions under the revised estimates are within the targets set by the Secretary-General. However, in line with the established budget methodology, additional resource requirements, from the revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council (\$1.1 million) and the Human Rights Council (\$14.6 million) , as well as the impact of recosting and the requirements relating to the provision for project management costs of the major construction projects (\$124 million) reduce the overall level of adjustment from 15 per cent to approximately 8.4 per cent compared to initial 2025 approved budget. This will be further reduced if the General Assembly's main committees adopt resolutions with additional programme budget implications. The

Committee trusts that the Secretary-General will provide an updated assessment of the overall resource requirements for 2026 to the General Assembly at the time of its consideration of the present report. Furthermore, the Committee recommends that the Assembly request the Secretary-General to include, at the level of each budget section, detailed information and a related breakdown of the totality of resources, to the extent possible, in all future budget submissions (see A/80/7, para. 11; See also resolution 78/252, para. 22). The Advisory Committee makes further observations in its report relating to the revised estimates: effects of changes in rates of exchange and inflation (A/80/7/Add. 16).

34. The Advisory Committee is of the 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 or reassigned, or activities could not be implemented in coordination with and relying on capacities existing in the Secretariat or system-wide (see also A/80/7/Add. 21, para. 2).

Table 1
Financial and human resources
(Thousands of United States dollars/number of posts and positions)

	<i>Regular budget (excluding special political missions)</i>	
	<i>Financial</i>	<i>Posts</i>
Appropriation for 2025	3 814 838.5	10 533
Proposed programme budget for 2026 (before recosting)	3 714 930.9	10 667
Revised proposed programme budget for 2026 (before recosting)	3 238 188.9	8 974

	<i>Regular budget (excluding special political missions)</i>	
	<i>Financial</i>	<i>Posts</i>
Transitional capacities	5 369.4	33 ^a
One-time costs related to the abolishment and relocation of posts and positions	181 844.4	

^a Temporary posts

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Table 2

Regular budget: financial resources and posts, by section

(Thousands of United States dollars/number of posts)

Section	Approved 2025		2026 Proposed		2026 Revised		Variance compared to 2025 ^a				Transitional capacities
	Financial	Posts	Financial	Posts	Financial	Posts	Financial	Percentage	Posts	Percentage	Posts
1. Overall policymaking, direction and coordination	98,946.4	284	101,171.8	294	90,418.4	246	(8,528.0)	(8.6)	(38)	(13.4)	5
2. General Assembly and Economic and Social Council affairs and conference management	401,021.5	1,586	397,216.2	1,579	326,486.5	1,301	(74,535.0)	(18.6)	(285)	(18.0)	—
3. Political affairs ^b	136,329.8	446	138,240.1	454	123,326.4	361	(13,003.4)	(9.5)	(85)	(19.1)	—
4. Disarmament	19,127.7	73	20,389.1	75	16,700.0	58	(2,427.7)	(12.7)	(15)	(20.5)	—
5. Peacekeeping operations	61,027.0	330	60,665.5	330	53,428.1	278	(7,598.9)	(12.5)	(52)	(15.8)	—
6. Peaceful uses of outer space	5,543.0	25	5,544.1	25	4,710.8	20	(832.2)	(15.0)	(5)	(20.0)	—
7. International Court of Justice	34,661.6	125	36,837.0	140	36,837.0	140	2,175.4	6.3	15	12.0	—
8. Legal affairs	70,082.5	214	69,627.2	214	58,233.9	168	(11,848.6)	(16.9)	(46)	(21.5)	12
9. Economic and social affairs	106,596.5	499	104,780.5	502	86,312.7	392	(20,283.8)	(19.0)	(107)	(21.4)	—
10. Least developed countries, landlocked developing countries and small island developing States	11,184.8	43	10,894.6	43	11,194.6	43	9.8	0.1	0	0.0	—
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	10,735.8	45	11,126.1	45	11,126.1	45	390.3	3.6	0	0.0	—
12. Trade and development	89,995.0	392	88,288.4	392	74,090.5	315	(15,904.5)	(17.7)	(77)	(19.6)	—
13. International Trade Centre	23,376.8	—	23,376.8	—	20,759.8	—	(2,617.0)	(11.2)	—	—	—
14. Environment	24,501.1	115	24,273.4	116	20,630.2	93	(3,870.9)	(15.8)	(22)	(19.1)	—
15. Human settlements	15,055.0	82	14,989.9	82	12,418.1	66	(2,636.9)	(17.5)	(16)	(19.5)	—
16. International drug control, crime and terrorism prevention and criminal justice	27,765.0	142	29,475.5	144	24,996.2	118	(2,768.8)	(10.0)	(24)	(16.9)	—
17. UN-Women	11,443.4	49	11,413.0	49	9,707.1	40	(1,736.3)	(15.2)	(9)	(18.4)	—
18. Economic and social development in Africa	94,922.9	540	94,517.7	550	85,104.8	495	(9,818.1)	(10.3)	(45)	(8.3)	—
19. Economic and social development in Asia and the Pacific	58,498.4	418	58,624.3	423	50,973.6	360	(7,524.8)	(12.9)	(58)	(13.9)	—
20. Economic development in Europe	40,951.8	188	40,959.5	188	35,269.9	160	(5,681.9)	(13.9)	(28)	(14.9)	3
21. Economic and social development in Latin America and the Caribbean	62,821.7	480	62,841.4	480	56,247.7	420	(6,574.0)	(10.5)	(60)	(12.5)	—

Section	Approved 2025		2026 Proposed		2026 Revised		Variance compared to 2025 ^a				Transitional capacities
	Financial	Posts	Financial	Posts	Financial	Posts	Financial	Percentage	Posts	Percentage	Posts
22. Economic and social development in Western Asia	51,152.2	257	51,162.8	257	44,987.5	214	(6,164.7)	(12.1)	(43)	(16.7)	4
23. Regular programme of technical cooperation	49,706.0	—	51,706.0	—	52,706.0	—	3,000.0	6.0	—	—	—
24. Human rights	258,224.0	686	262,955.4	750	223,563.7	636	(34,660.3)	(13.4)	(50)	(7.3)	—
25. International protection, durable solutions and assistance to refugees	50,466.9	2	50,466.9	2	50,466.9	2	0.0	0.0	0	0.0	—
26. Palestine refugees	84,315.4	247	86,518.0	247	86,518.0	247	2,202.6	2.6	0	0.0	—
27. Humanitarian assistance	20,278.5	72	20,248.8	72	17,128.1	62	(3,150.4)	(15.5)	(10)	(13.9)	—
28. Global communications	123,479.5	690	123,560.2	691	101,852.9	568	(21,626.6)	(17.5)	(122)	(17.7)	—
29A. Department of Management Strategy, Policy and Compliance	68,358.9	275	69,820.5	282	57,660.5	220	(10,698.4)	(15.7)	(55)	(20.0)	7
29B. Department of Operational Support	101,043.9	366	101,017.6	370	101,737.0	381	693.1	0.7	15	4.1	2
29C. Office of Information and Communications Technology	55,389.6	178	55,382.3	178	47,844.9	152	(7,544.7)	(13.6)	(26)	(14.6)	—
29D. Administration, Nairobi	23,512.3	112	19,015.2	114	15,124.5	87	(8,387.8)	(35.7)	(25)	(22.3)	—
29E. Administration, Geneva	90,290.8	298	90,982.2	299	77,330.1	241	(12,960.7)	(14.4)	(57)	(19.1)	—
29F. Administration, Vienna	22,314.6	83	22,408.1	85	20,203.6	69	(2,111.0)	(9.5)	(14)	(16.9)	—
30. Internal oversight	26,342.8	116	26,284.3	116	22,471.2	99	(3,871.6)	(14.7)	(17)	(14.7)	—
31. Jointly financed administrative activities	9,137.3	—	9,116.7	—	9,116.7	—	(20.6)	(0.2)	—	—	—
32. Special expenses	97,258.7	—	99,735.4	—	99,735.4	—	2,476.7	2.5	—	—	—
33. Construction, alteration, improvement and major maintenance	88,020.5	—	39,856.3	—	36,107.1	—	(51,913.4)	(59.0)	—	—	—
34. Safety and security	150,769.7	1,075	145,245.8	1,079	125,657.0	877	(25,112.7)	(16.7)	(198)	(18.4)	—
35. Development Account	19,011.9	—	19,011.9	—	19,011.9	—	0.0	0.0	—	—	—
36. Staff assessment ^c	328,136.1	—	325,352.9	—	276,421.2	—	(51,714.9)	(15.8)	—	—	—
Subtotal	3,121,797.3	10,533	3,075,099.4	10,667	2,694,616.6	8,974	(427,180.7)	(13.7)	(1,559)	(14.8)	33
Special political missions	693,041.2	3,742	639,831.5	3,142	543,572.3	2,620	(149,468.9)	(21.6)	(1,122)	(30.0)	-
Total	3,814,838.5	14,275	3,714,930.9	13,809	3,238,188.9	11,594	(576,649.6)	(15.1)	(2,681)	(18.8)	33
Commitment authority one-time cost											
32. Special expenses	181 844.4										

^a The higher variances (lower variance in the case of section 29.B) compared to the numbers captured in the resource tables of the revised estimates report A/80/400 reflect the inclusion in the variance amounts and percentages the resources redeployed to DOS for consolidation.

^b Excluding special political missions.

^c Including the staff assessment for special political missions

Table 3

Evolution of financial resources of the regular budget, by budget section, 2021-2026

(Thousands of United States dollars)

<i>Budget section</i>	2021		2022		2023		2024		2025		2026			
	<i>Approved</i>	<i>Variance with prior year (%)</i>	<i>Approved</i>	<i>Variance with prior year (%)</i>	<i>Approved</i>	<i>Variance with prior year (%)</i>	<i>Approved</i>	<i>Variance with prior year (%)</i>	<i>Approved</i>	<i>Variance with prior year (%)</i>	<i>Proposed^e</i>	<i>Variance with prior year (%)</i>	<i>Revised estimate</i>	<i>Variance with prior year^c (%)</i>
1. Overall policymaking, direction and coordination	78,809.4	2.2	79,917.3	1.4	86,769.4	8.6	92,383.7	6.5	98,946.4	7.1	101,171.8	2.2	90,418.4	(8.6)
2. General Assembly and Economic and Social Council affairs and conference management	341,106.0	4.4	346,694.1	1.6	348,510.9	0.5	371,756.7	6.7	401,021.5	7.9	397,216.2	(0.9)	326,486.5	(18.6)
3. Political affairs ^a	62,427.9	1.6	64,106.1	2.7	70,759.4	10.4	81,083.5	14.6	136,329.8	68.1	138,240.1	1.4	123,326.4	(9.5)
4. Disarmament	12,859.2	(2.9)	12,736.8	(1.0)	13,835.8	8.6	16,694.6	20.7	19,127.7	14.6	20,389.1	6.6	16,700.0	(12.7)
5. Peacekeeping operations	55,113.3	4.8	54,666.7	(0.8)	52,878.3	(3.3)	57,100.4	8.0	61,027.0	6.9	60,665.5	(0.6)	53,428.1	(12.5)
6. Peaceful uses of outer space	4,493.6	14.6	4,215.1	(6.2)	4,757.8	12.9	4,783.8	0.5	5,543.0	15.9	5,544.1	0.0	4,710.8	(15.0)
7. International Court of Justice	30,778.8	9.4	28,549.1	(7.2)	29,110.9	2.0	32,614.8	12.0	34,661.6	6.3	36,837.0	6.3	36,837.0	6.3
8. Legal affairs	73,157.9	25.2	64,331.1	(12.1)	63,806.7	(0.8)	69,127.8	8.3	70,082.5	1.4	69,627.2	(0.6)	58,233.9	(16.9)
9. Economic and social affairs	83,857.3	0.7	85,636.1	2.1	87,128.8	1.7	96,655.7	10.9	106,596.5	10.3	104,780.5	(1.7)	86,312.7	(19.0)
10. Least developed countries, landlocked developing countries and small island developing States	6,609.3	12.3	7,320.2	10.8	8,633.8	17.9	8,923.9	3.4	11,184.8	25.3	10,894.6	(2.6)	11,194.6	0.1
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	7,823.6	(2.0)	8,207.4	4.9	8,695.2	5.9	9,612.5	10.5	10,735.8	11.7	11,126.1	3.6	11,126.1	3.6
12. Trade and development	73,777.6	8.4	71,274.8	(3.4)	79,372.3	11.4	83,589.4	5.3	89,995.0	7.7	88,288.4	(1.9)	74,090.5	(17.7)
13. International Trade Centre	20,641.5	9.4	20,174.9	(2.3)	20,457.6	1.4	21,723.5	6.2	23,376.8	7.6	23,376.8	0.0	20,759.8	(11.2)
14. Environment	23,720.4	1.5	22,912.4	(3.4)	21,033.6	(8.2)	21,990.2	4.5	24,501.1	11.4	24,273.4	(0.9)	20,630.2	(15.8)
15. Human settlements	12,495.8	(0.1)	13,275.8	6.2	13,385.1	0.8	13,018.4	(2.7)	15,055.0	15.6	14,989.9	(0.4)	12,418.1	(17.5)
16. International drug control, crime and terrorism prevention and criminal justice	23,363.1	8.0	21,924.1	(6.2)	23,110.5	5.4	24,332.3	5.3	27,765.0	14.1	29,475.5	6.2	24,996.2	(10.0)
17. UN-Women	9,719.9	(0.2)	9,957.6	2.4	10,614.4	6.6	10,788.0	1.6	11,443.4	6.1	11,413.0	(0.3)	9,707.1	(15.2)
18. Economic and social development in Africa	78,703.6	(3.9)	78,453.5	(0.3)	88,119.8	12.3	95,478.6	8.4	94,922.9	(0.6)	94,517.7	(0.4)	85,104.8	(10.3)
19. Economic and social development in Asia and the Pacific	59,071.7	6.4	55,253.2	(6.5)	55,138.7	(0.2)	56,817.1	3.0	58,498.4	3.0	58,624.3	0.2	50,973.6	(12.9)
20. Economic development in Europe	36,248.5	8.9	35,509.1	(2.0)	37,229.4	4.8	39,870.4	7.1	40,951.8	2.7	40,959.5	0.0	35,269.9	(13.9)
21. Economic and social development in Latin America and the Caribbean	60,553.7	5.1	59,786.2	(1.3)	58,741.2	(1.7)	64,364.2	9.6	62,821.7	(2.4)	62,841.4	0.0	56,247.7	(10.5)
22. Economic and social development in Western Asia	54,559.4	49.4	44,191.9	(19.0)	48,931.5	10.7	50,146.3	2.5	51,152.2	2.0	51,162.8	0.0	44,987.5	(12.1)

Budget section	2021		2022		2023		2024		2025		2026			
	Approved	Variance with prior year (%)	Approved	Variance with prior year (%)	Approved	Variance with prior year (%)	Approved	Variance with prior year (%)	Approved	Variance with prior year (%)	Proposed ^e	Variance with prior year (%)	Revised estimate	Variance with prior year ^c (%)
23. Regular programme of technical cooperation	35,706.7	0.4	38,764.8	8.6	43,374.5	11.9	46,241.7	6.6	49,706.0	7.5	51,706.0	4.0	52,706.0	6.0
24. Human rights	129,926.5	12.9	136,771.4	5.3	176,186.3	28.8	196,146.0	11.3	258,224.0	31.6	262,955.4	1.8	223,563.7 ^d	(13.4)
25. International protection, durable solutions and assistance to refugees	43,181.8	7.7	42,212.3	(2.2)	44,633.9	5.7	47,175.7	5.7	50,466.9	7.0	50,466.9	0.0	50,466.9	0.0
26. Palestine refugees	33,520.9	3.6	40,405.6	20.5	39,704.0	(1.7)	71,543.0	80.2	84,315.4	17.9	86,518.0	2.6	86,518.0	2.6
27. Humanitarian assistance	18,166.6	(27.7)	18,544.1	2.1	27,125.4	46.3	28,741.0	6.0	20,278.5	(29.4)	20,248.8	(0.1)	17,128.1	(15.5)
28. Global communications	99,066.1	4.6	100,072.8	1.0	101,807.0	1.7	117,916.7	15.8	123,479.5	4.7	123,560.2	0.1	101,852.9	(17.5)
29A. Department of Management Strategy, Policy and Compliance	54,668.4	3.3	56,285.7	3.0	60,885.2	8.2	66,795.8	9.7	68,358.9	2.3	69,820.5	2.1	57,660.5	(15.7)
29B. Department of Operational Support	85,617.0	(8.0)	87,981.2	2.8	96,878.0	10.1	96,246.0	(0.7)	101,043.9	5.0	101,017.6	0.0	101,737.0	0.7
29C. Office of Information and Communications Technology	51,518.7	3.1	52,717.7	2.3	53,425.9	1.3	53,855.4	0.8	55,389.6	2.8	55,382.3	0.0	47,844.9	(13.6)
29D. Administration, Nairobi ^{b,e}	17,751.1	(1.6)	18,745.7	5.6	19,014.6	1.4	18,354.0	(3.5)	23,512.3	28.1	19,015.2	(19.1)	15,124.5 ^d	(35.7)
29E. Administration, Geneva	76,591.4	9.8	75,159.8	(1.9)	77,706.4	3.4	89,386.4	15.0	90,290.8	1.0	90,982.2	0.8	77,330.1	(14.4)
29F. Administration, Vienna	19,833.5	9.6	18,502.6	-6.7	19,940.6	7.8	20,366.0	2.1	22,314.6	9.6	22,408.1	0.4	20,203.6	(9.5)
30. Internal oversight	20,789.8	1.4	21,187.4	1.9	22,134.6	4.5	24,837.3	12.2	26,342.8	6.1	26,284.3	(0.2)	22,471.2	(14.7)
31. Jointly financed administrative activities	6,676.8	6.9	7,954.9	19.1	8,214.3	3.3	8,611.8	4.8	9,137.3	6.1	9,116.7	(0.2)	9,116.7	(0.2)
32. Special expenses	80,302.5	5.4	84,811.4	5.6	87,688.0	3.4	89,326.8	1.9	97,258.7	8.9	99,735.4	2.5	99,735.4	2.5
33. Construction, alteration, improvement and major maintenance	84,308.8	18.7	112,742.8	33.7	85,471.0	(24.2)	101,476.1	18.7	88,020.5	(13.3)	39,856.3	(54.7)	36,107.1	(59.0)
34. Safety and security	130,206.9	4.9	125,676.8	(3.5)	126,952.7	1.0	141,234.1	11.2	150,769.7	6.8	145,245.8	(3.7)	125,657.0	(16.7)
35. Development Account	15,199.4	7.0	16,199.4	6.6	16,491.3	1.8	18,502.9	12.2	19,011.9	2.8	19,011.9	0.0	19,011.9	0.0
36. Staff assessment	281,439.9	5.3	277,382.9	(1.4)	289,318.5	4.3	314,075.0	8.6	328,136.1	4.5	325,352.9	(0.8)	276,421.2	(15.8)
Subtotal	2,494,364.3	5.6	2,521,212.8	1.1	2,627,973.3	4.2	2,873,687.5	9.3	3,121,797.3	8.6	3,075,099.4	(1.5)	2,694,616.6	(13.7)
Special political missions	730,359.8	2.6	736,542.6	0.8	768,335.0	4.3	742,016.9	(3.4)	693,041.2	(6.6)	639,831.5	(7.7)	543,572.3	(21.6)
Total	3,224,724.1	4.9	3,257,755.4	1.0	3,396,308.3	4.3	3,615,704.4	6.5	3,814,838.5	5.5	3,714,930.9	(2.6)	3,238,188.9	(15.1)

a Excluding special political missions

b Administration, Nairobi, changed from section 29G in 2023 to section 29D in 2024.

c The variances shown are different from the ones captured in the resource tables of the revised estimates report A/80/400, because they reflect the inclusion in the variance amounts and percentages of the resources redeployed to DOS for consolidation.

d Excluding additional resource requirements for 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.

e The reduction includes the removal of \$4,516,200 of non-recurrent requirements approved for 2025 by the General Assembly in its resolution 79/258 A relating to the provision for project management costs of the major construction projects for: (a) the replacement of office blocks A to J (\$906,100); and (b) addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi (\$3,610,100). The related requirements for 2026 are presented as part of the progress reports on the construction projects.

Table 4

Consolidated resources per object of expenditure
(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>2025 approved</i>	<i>2026 PPB</i>	<i>Revised Estimates changes from 2026 PPB</i>	<i>Revised Estimates total after changes</i>	<i>percentage changes against 2025 (1)</i>	<i>Transitional capacity</i>
	<i>(a)</i>	<i>(b)</i>	<i>(c)</i>	<i>(d) = (b + c)</i>	<i>(e) = ((d-a)/a)</i>	<i>(f)</i>
Posts	1 672 143.6	1 697 432.3	(236 944.4)	1 460 487.9	(12.7)	5 348.6
Other staff costs	336 507.6	318 900.0	(38 095.0)	280 805.0	(16.6)	
Non-staff compensation	12 652.0	12 593.6	(350.0)	12 243.6	(3.2)	
Hospitality	330.4	340.4	(36.7)	303.7	(8.1)	
Consultants	22 786.2	21 579.4	(1 602.6)	19 976.8	(12.3)	
Experts	10 167.4	9 406.1	(39.4)	9 366.7	(7.9)	
Travel of representatives	34 500.2	34 728.5	(5 093.2)	29 635.3	(14.1)	
Travel of staff	27 726.4	28 170.2	(2 579.6)	25 590.6	(7.7)	
Contractual services	113 325.1	127 834.6	(13 700.6)	114 134.0	0.7	10.4
General operating expenses	145 842.7	147 881.3	(13 997.7)	133 883.6	(8.2)	8.0
Supplies and materials	6 791.2	8 786.4	(541.6)	8 244.8	21.4	
Furniture and equipment	28 430.7	26 177.4	(3 555.4)	22 622.0	(20.4)	2.4
Improvement of premises	13 902.4	7 225.7	(2 128.0)	5 097.7	(63.3)	
Grants and contributions	368 555.3	308 690.6	(12 886.9)	295 803.7	(19.7)	
Other	328 136.1	325 352.9	(48 931.7)	276 421.2	(15.8)	
Sub-total	3 121 797.3	3 075 099.4	(380 482.8)	2 694 616.6	(13.7)	5 369.4
Special political missions	693 041.2	639 831.5	(96 259.2)	543 572.3	(21.6)	
Total	3 814 838.5	3 714 930.9	(476 742.0)	3 238 188.9	(15.1)	5 369.4

35. According to information provided to the Advisory Committee, the Secretary-General's proposals reflect a careful review of the resource requirements of all Secretariat departments and offices. The approach to identifying adjustments has been guided by the principle of achieving efficiencies where they can reasonably be realized, while safeguarding mandates. This explains the reason why, in the case of OHRLLS, OSAA and UNHCR, no reductions have been proposed at this stage. This is based on the assessment of that, particularly for OHRLLS and OSAA, given their relatively small size and the nature of their mandates, reductions would not yield meaningful efficiencies and could disproportionately affect their ability to carry out core functions. In the case of UNHCR, it was assessed that a reduction in regular budget funding could disproportionately affect core functions that are essential to the effective delivery by this non-Secretariat entity of a complex humanitarian mandate currently facing significant challenges.

36. The information provided to the Advisory Committee highlights an uneven level of adjustments across entities and priority areas when comparing the proposed revised estimates for 2025 to the approved resource levels. Notably, some entities are facing higher reductions compared to the approved baseline, such as, UNON (20.2 per cent, excluding the removal of requirements approved for 2025 relating to the provision for project management costs of the major construction projects), DGACM (17.8 per cent, excluding the redeployment of EO related resources to DOS), UNCTAD (17.7 per cent), DESA (16.9 per cent, excluding the redeployment of executive office related resources to DOS), DSS (16.7 per cent), and DGC (15.3 per cent, excluding the redeployment of EO related resources to DOS). In contrast, entities under Section 1 are subject to an 8.6 per cent reduction overall, while DPO reduction is 8.9 per cent. Regional support for development through the regional commissions faces relatively fewer reductions, as

indicated by the Secretary-General, and their reduction ranges from 10.2 per cent (ECA) to 13.9 per cent (ECE). In the case of section 24, Human rights, the additional resource requirements resulting from the decisions of the HRC will lower the reductions proposed for Section 24, resulting in an overall proposed reduction compared to the 2025 appropriation of 8.7 per cent.

37. In noting the significant reductions proposed to Departments that provide fundamental enabling functions for the work of the Organization, such as DGACM and DSS, the Advisory Committee trusts that close monitoring and assessment of the impact of the proposed adjustments will be provided to the General Assembly in the next budget submission to ensure adequate operational capacity (see also section 2, paras. I.8, I.13 and section 34, para. XII.12 below).

38. The uneven approach is also evident among similar entities. For example, among the regional economic commissions, ECE is facing a 13.9 per cent reduction and ESCAP 12.9 per cent, whereas ECA and ECLAC are experiencing comparatively lower reductions of 10.2 and 10.5 per cent, respectively. Regarding offices away from headquarters, while UNON is subject to a 20.2 per cent reduction, taking into account the removal of non-recurrent requirements relating to the provision for project management costs of the major construction projects, UNOG and UNOV are facing reductions of 14.4 and 9.5 per cent, respectively. **The Advisory Committee notes the variations in the reductions proposed to be applied across entities of the Secretariat, including among similar entities. The Committee also notes the variations between the reductions under entities providing operational activities compared to those offering outreach and advocacy services. The Committee trusts that detailed information and clear explanations of these variations, including the methodology and any criteria used to determine the scope of the reductions, will be provided to the General Assembly at the time of its consideration of the present report.**

Evolution of resources on priority areas of the Organization

39. Similar to the uneven impact on entities and budget sections, according to information provided to the Advisory Committee, which is reflected in tables 5 and 6 below, there seems to be a disproportionate reduction across priority areas, such as under some sections related to the international cooperation for development (sections 9, 10, 12–15 and 17 with an overall 16.7 per cent reduction) compared to sections under maintenance of peace and security (sections 3, 5 and 6 with an overall 10.6 per cent reduction) and human rights and humanitarian affairs (sections 25–27 with an overall 0.6 per cent reduction). In terms of posts, it is proposed to abolish 469 posts under the promotion of sustained economic growth and sustainable development and the development of Africa, which represents about 57.6 per cent of the posts proposed for abolishments under all priority areas of the United Nations funded from the regular budget.

40. The Advisory Committee notes that the evolution of regular budget resources by priority area since the introduction of the annual budget report has experienced, as approved by the General Assembly, from 2020 to 2025 is 24.1 per cent under promotion of sustained economic growth & sustainable development, 17.6 per cent under development for Africa, 72.0 per cent under maintenance of international peace and security, 124.2 per cent under promotion of human rights, 58.9 per cent under coordination of humanitarian assistance, 21.0 per cent under promotion of justice and international law, 44.4 per cent under disarmament, and 28.4 per cent under drug control, crime prevention & combating terrorism. With the proposed revised estimates for 2026, the percentage increase compared to 2020 is 8.8 per cent under promotion of sustained economic and sustainable development, 7.1 per cent under development for Africa, 53.9 per cent under maintenance of international peace and security,

94.2 per cent under promotion of human rights, 57.9 per cent under coordination of humanitarian assistance, 9.8 per cent under promotion of justice and international law, 26.1 per cent under disarmament, and 15.6 per cent under drug control, crime prevention & combating terrorism. **The Advisory Committee notes the variances in evolutions of resources by different priority areas, as proposed by the Secretary-General and approved by the General Assembly in the past five years. The Committee considers that the UN80 Initiative offers an opportunity for Member States to provide strategic guidance on the funding of different priority areas of the Organization.**

Table 5

Distribution of resources by priority area, 2019-2026

(Thousands of United States dollars)

Priority area	Budget part/ section	Resource requirements									Changes compared to the 2025 appropriation	Percentage of change compared to 2025 appropriations
		2018-2019 appropriation	2020 appropriation	2021 appropriation	2022 appropriation	2023 appropriation	2024 appropriation	2025 appropriation	2026 proposed budget	2026 revised estimate		
Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences	Part IV, International cooperation for development (sections 9, 10, 12–15, 17)	435 154.2	221,743.4	230,821.8	230,551.8	240,625.6	256,689.1	282,152.6	278,016.6	235,113.0	(47,039.6)	(16.7)
	Part V, Regional cooperation for development (sections 19–23)	428 841.6	218,504.2	246,140.0	233,505.2	243,415.3	257,439.7	263,130.1	265,294.0	240,184.7	(22,945.4)	(8.7)
	Part XIII, Development Account (section 35)	28 398.8	14,199.4	15,199.4	16,199.4	16,491.3	18,502.9	19,011.9	19,011.9	19,011.9	0.0	0.0
Maintenance of international peace and security	Part II, Political affairs (sections 3, ^a 5, 6)	235 279.0	117,966.4	122,034.8	122,987.9	128,395.5	142,967.7	202,899.8	204,449.7	181,465.3	(21,434.5)	(10.6)
Development of Africa	Part IV, International cooperation for development (section 11)	15 230.1	7,985.9	7,823.6	8,207.4	8,695.2	9,612.5	10,735.8	11,126.1	11,126.1	390.3	3.6
	Part V, Regional cooperation for development (section 18)	155 954.4	81,888.1	78,703.6	78,453.5	88,119.8	95,478.6	94,922.9	94,517.7	85,104.8	(9,818.1)	(10.3)
Promotion of human rights	Part VI, Human rights and humanitarian affairs (section 24)	227 952.0	115,119.3	129,926.5	136,771.4	176,186.3	196,146.0	258,224.0	262,955.4	223,563.7	(34,660.3)	(13.4) ^b
Effective coordination of humanitarian assistance efforts	Part VI, Human rights and humanitarian affairs (sections 25–27)	184 867.0	97,588.4	94,869.3	101,162.0	111,463.3	147,459.7	155,060.8	157,233.7	154,113.0	(947.8)	(0.6)
Promotion of justice and international law	Part III, International justice and law (sections 7, 8)	127 413.6	86,599.2	103,936.7	92,880.2	92,917.6	101,742.6	104,744.1	106,464.2	95,070.9	(9,673.2)	(9.2)
Disarmament	Part II, Political affairs (section 4)	24 194.9	13,245.0	12,859.2	12,736.8	13,835.8	16,694.6	19,127.7	20,389.1	16,700.0	(2,427.7)	(12.7)
Drug control, crime prevention and combating international terrorism in all its forms and manifestations	Part IV, International cooperation for development (section 16)	43 106.3	21,627.1	23,363.1	21,924.1	23,110.5	24,332.3	27,765.0	29,475.5	24,996.2	(2,768.8)	(10.0)
Total		1 906 391.9	996,466.4	1,065,678.0	1,055,379.7	1,143,256.2	1,267,065.7	1,437,774.7	1,448,933.9	1,286,449.6	(151,325.1)	(10.5)

^a Excluding special political missions.^b Excluding additional resource requirements for 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.

Table 6

Proposed post abolishments by level and priority area^a

(Posts)

Priority area	Budget part/ section	Professional and higher								General Service and related					Total
		USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	
Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences	Part IV, International cooperation for development (sections 9, 10, 12–15, 17) Part V, Regional cooperation for development (sections 19–23), Part XIII, Development Account (section 35)	-	-	2	15	46	51	65	34	6	80	1	2	113	415
Maintenance of international peace and security	Part II, Political affairs (sections 3 ^a , 5, 6)	-	2	1	5	11	17	14	6	-	27	15	1	41	140
Development of Africa	Part IV, International cooperation for development (section 11) Part V, Regional cooperation for development (section 18)	-	-	-	1	6	7	5	3	-	1	-	4	27	54
Promotion of human rights	Part VI, Human rights and humanitarian affairs (section 24)	-	-	-	-	1	18	50	12	1	19	-	10	3	114
Effective coordination of humanitarian assistance efforts	Part VI, Human rights and humanitarian affairs (sections 25–27)	-	-	-	-	3	2	2	1	-	2	-	-	-	10
Promotion of justice and international law	Part III, International justice and law (sections 7, 8)	-	-	-	1	3	6	10	4	4	13	-	-	-	41
Disarmament	Part II, Political affairs (section 4)	-	-	-	-	2	2	3	1	2	4	-	-	-	14
Drug control, crime prevention and combating international terrorism in all its forms and manifestations	Part IV, International cooperation for development (section 16)	-	-	-	-	3	4	6	5	1	7	-	-	-	26
Total		-	2	3	22	75	107	155	66	0	14	153	16	17	814

^a Excluding special political missions

Proposed posts and post changes

Regular Budget	Posts	
Approved for 2025	10 533	40 USG, 36 ASG, 118 D-2, 316 D-1, 955 P-5, 1,072 P-4, 1,636 P-3, 593 P-2/1, 278 GS (PL), 2,311 GS (OL), 108 FS, 118 NPO, 2,322 TC/SS/LL
Changes compared to 2025 approved resources (PPB vs approved 25)		
Abolishment	(18)	1 P-5, 2 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 2 NPO, 2 TCC/SS/LL
Establishment	109	2 D-1, 3 P-5, 16 P-4, 46 P-3, 18 P-2/1, 1 GS (PL), 11 GS (OL), 11 NPO, 1 TC/SS/LL
Conversion from extrabudgetary funding	4	1 USG, 1 D-1, 1 P-3, 1 GS (OL)
Conversion from general temporary assistance	39	1 D-1, 5 P-5, 8 P-4, 7 P-3, 1 P-2/1, 6 GS (OL), 3 NPO, 8 TC/SS/LL
Reclassification	–	1 P-5, 6 P-4, 2 GS (PL), (3 P-3), (1 P-2/1), (2 GS (OL)), (3 FS)
Redeployment	–	3 D-1, 6 P-5, 23 P-4, 30 P-3, 10 P-2/1, 3 GS (OL), 3 FS, 3 NPO, 27 TC/SS/LL
Proposed for 2026	10 667	41 USG, 36 ASG, 118 D-2, 320 D-1, 963 P-5, 1,732 P-4, 1,685 P-3, 609 P-2/1, 278 GS (PL), 2,321 GS (OL), 105 FS, 130 NPO, 2,329 TC/SS/LL
Changes compared to the proposed 2026 resources (RE vs PPB)		
Abolishment	(1 699)	2 USG, 3 ASG, 5 D-2, 30 D-1, 127 P-5, 193 P-4, 242 P-3, 91 P-2/1, 38 GS (PL), 539 GS (OL), 16 FS, 18 NPO, 321 LL, 15 TC, 59 SS
Establishment	3	1 P-5, 1 GS (PL), 1 NPO
Reclassification	–	1 D-1, 3 P-4, 3 P-2, (2 D-2), (3 P-5) (2 P-3)
Redeployment (within section within duty station)	–	1 D-2, 2 D-1, 12 P-5, 16 P-4, 16 P-3, 5 P-2/1, 2 GS (PL), 31 GS (OL), 3 NPO, 26 TC/SS/LL
Redeployment related to Executive Office consolidation	3 ^a	5 D-1, 7 P-5, 11 P-4, 5 P-3, 3 P-2/1, 14 GS (PL), 59 GS (OL)
Redeployment (within section across duty station) ^c	–	1 D-2, 4 D-1, 11 P-5, 35 P-4, 59 P-3, 23 P-2/1, 5 GS (PL), 7 GS (OL)
Redeployment related to payroll consolidation ^b	–	1 P-4, 2 P-3, 3 LL
Revised estimates for 2026	8 974	39 USG, 33 ASG, 111 D-2, 291 D-1, 834 P-5, 1,543 P-4, 1,441 P-3, 521 P-2/1, 242 GS (PL), 1,783 GS (OL), 89 FS, 113 NPO and 1,934 TC/SS/LL
Transitional capacity	33	2 P-5, 8 P-4, 9 P-3, 1 P-2/1, 3 GS (PL), 8 GS (OL), 2 LL
Changes compared to the 2025 approved resources (RE vs approved 2025)		
Abolishment in the RE ^c	(1 625)	1 USG, 3 ASG, 5 D-2, 30 D-1, 124 P-5, 182 P-4, 214 P-3, 83 P-2/1, 38 GS (PL), 531 GS (OL), 17 FS, 7 NPO, 390 TC/SS/LL
Abolishment in PPB 2026	(18)	1 P-5, 2 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 2 NPO, 2 TC/SS/LL
Proposed PPB 2026 establishment and conversions from GTAs and XB that are abolished in the RE	–	(74 posts) 1 USG, 3 P-5, 10 P-4, 28 P-3, 8 P-2/1, 8 GS(OL), 11 NPO, 5 TC/SS/LL
Establishment and Conversions in PPB 2026 that are retained in the RE ^d	78	4 D-1, 5 P-5, 14 P-4, 26 P-3, 11 P-2/1, 1 GS (PL), 10 GS (OL), 3 NPO, 4 TC/SS/LL
Establishment in RE	3	1 P-5, 1 GS (PL), 1 NPO
Reclassification in PPB 2026	–	1 P-5, 6 P-4, 2 GS (PL), (3 P-3), (1 P-2/1), (2 GS (OL)), (3 FS)
Reclassification in RE	–	1 D-1, 3 P-4, 3 P-2, (2 D-2), (3 P-5), (2 P-3)
Redeployment in PPB 2026	–	3 D-1, 6 P-5, 23 P-4, 30 P-3, 10 P-2/1, 3 GS (OL), 3 FS, 3 NPO, 27 TC/SS/LL
Redeployment (within section within duty station) in RE	–	1 D-2, 2 D-1, 12 P-5, 16 P-4, 16 P-3, 5 P-2/1, 2 GS (PL), 31 GS (OL), 3 NPO, 26 TC/SS/LL
Redeployment related to Executive Office consolidation in RE	3 ^a	5 D-1, 7 P-5, 11 P-4, 5 P-3, 3 P-2/1, 14 GS (PL), 59 GS (OL)
Redeployment (within section across duty station) in the RE ^c	–	1 D-2, 4 D-1, 11 P-5, 35 P-4, 59 P-3, 23 P-2/1, 5 GS (PL), 7 GS (OL)
Redeployment related to payroll consolidation in RE ^b	–	1 P-4, 2 P-3, 3 LL

^a The redeployment across sections has a net effect of +3 corresponding to the 3 redeployments from the SPM (CTED).

^b In addition to redeployment of 6 posts (1 P-3 from ECA and 5 (1 P-4, 1 P-3, 3 LL) from UNON, there are 1 GS (PL) and 1 GS(OL) within DOS as well as 1 P-5 proposed for establishment that are also related to payroll consolidation.

^c Includes 1 GS (PL) redeployed from CTED for Consolidation of Executive Offices.

^d Includes proposed establishment and conversions in PPB 2026 that are retained and proposed for redeployment (6) and reclassification (1) in RE 2026.

^e Includes 6 establishment/conversions from PPB 2026 that are proposed for redeployment within section across duty stations.

41. Upon enquiry, the Advisory Committee was provided with information on the changes in proposed staffing tables under the revised estimates for the regular budget excluding special political missions (see table 7). The table below presents the net changes for each grade, considering all post actions (abolishments, establishments, and reclassifications).

Table 7
Net proposed changes in staffing table, by category and grade^a

		Professional and higher								General Service and related					
		USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	GS (PL)	GS (OL)	FS	NPO	TC, SS, LL	Total
2025 approved budget		40	36	118	316	955	1,702	1,636	593	278	2,311	108	118	2,322	10,533
2026 proposed programme budget		41	36	118	320	963	1,732	1,685	609	278	2,321	105	130	2,329	10,667
2026 revised estimates		39	33	111	291	834	1,543	1,441	521	242	1,783	89	113	1,934	8,974
Changes Compared to the 2025 approved programme budget	Number	(1)	(3)	(7)	(25)	(121)	(159)	(195)	(72)	(36)	(528)	(19)	(5)	(388)	(1,559)
	Percentage	(2.5)	(8.3)	(5.9)	(7.9)	(12.7)	(9.3)	(11.9)	(12.1)	(12.9)	(22.8)	(17.6)	(4.2)	(16.7)	(14.8)
Transitional capacities						2	8	9	1	3	8			2	33

a Excluding special political missions.

42. Upon enquiry, the Advisory Committee received information on the proposed post abolishments by post level, compared to the proposed programme budget for 2026 (excluding special political missions). The information indicates that there will be an overall reduction of 14.8 per cent of posts compared to the 2025 approved budget. In General Service and related categories, the reduction is 19.0 per cent, representing the highest proportion among all categories. Within the Professional and higher categories, the reduction is 10.8 per cent with the P-5 level most affected (12.7 per cent), followed by P-2/1 (12.1 per cent), while the least affected are D-2 (5.9 per cent) and USG (2.5 per cent) (see also para. 49 below).

43. The Advisory Committee notes that reducing the number of senior-level posts, especially for those at the head of a department, office or large divisions, will require changing the overall structure of the Organization. For example, by merging or abolishing departments, offices, or divisions, senior positions can be abolished, or the level of the head of the office or division can be reduced. The timing of the UN80 revised estimates precluded more significant organizational restructuring that could reduce senior-level posts. The proposals of workstream 3 related to changing structures and realigning programmes are aimed at finding efficiencies through programmatic or structural realignment throughout the system. The focus by Member States on the implementation of mandates, through workstream 2, may also result in mandate changes which could lead to reductions in the relevant organizational structures implementing those mandates, especially if mandates are abolished. Once Member States have decided on the overall realignment, the related changes, including abolishment or reductions in levels, can be made in future programme plans and budget submissions. Upon enquiry, the Advisory Committee received the information below on the proposed post reductions at the P-5 and above levels by section (see table 8).

Table 8
Proposed abolishments of posts at the P-5 and above levels by Section

<i>Section</i>	<i>Count of proposed abolished P5 and above</i>	<i>Count of P5 and above (proposed 2026)</i>	<i>Percentage of proposed abolishments compared to the overall number of P-5 and above posts</i>
1. Overall policymaking, direction and coordination	7	84	(8.3)
2. General Assembly and Economic and Social Council affairs and conference management	32	237	(13.5)
3. Political affairs	16	98	(16.3)
4. Disarmament	2	19	(10.5)
5. Peacekeeping operations	3	23	(13.0)
8. Legal affairs	4	39	(10.3)
9. Economic and social affairs	24	112	(21.4)
12. Trade and development	8	79	(10.1)
14. Environment	5	40	(12.5)
15. Human settlements	4	16	(25.0)

<i>Section</i>	<i>Count of proposed abolished P5 and above</i>	<i>Count of P5 and above (proposed 2026)</i>	<i>Percentage of proposed abolishments compared to the overall number of P-5 and above posts</i>
16. International drug control, crime and terrorism prevention and criminal justice	3	27	(11.1)
17. UN Women	4	16	(25.0)
18. Economic and social development in Africa	7	64	(10.9)
19. Economic and social development in Asia and the Pacific	4	53	(7.5)
20. Economic development in Europe	3	33	(9.1)
21. Economic and social development in Latin America and the Caribbean	5	45	(11.1)
22. Economic and social development in Western Asia	6	38	(15.8)
24. Human rights	1	72	(1.4)
27. Humanitarian assistance	3	20	(15.0)
28. Global Communications	3	56	(5.4)
29A. Department of Management Strategy, Policy and Compliance	8	68	(11.8)
29B. Department of Operational Support	4	28	(14.3)
29C. Office of Information and Communications Technology	1	24	(4.2)
29D. Administration, Nairobi	3	12	(25.0)
30. Internal oversight	6	22	(27.3)
34. Safety and security	1	18	(5.6)

44. **The Advisory Committee recalls that it has previously noted that the UN80 Initiative represents an opportunity to address the percentage of high-level posts in the Organization and its rejuvenation (see A/80/7, paras. 20, 41 and 56). The Committee acknowledges the challenges of identifying reductions in high-level posts without a corresponding organizational review and is of the view that adjustments to high-level posts should be based on clear functional justifications. The Committee trusts that efforts to achieve efficiencies through reductions at higher levels will be pursued under workstream 3 and that future budget submissions will include more proposals in this regard.**

45. As for the job networks, the Advisory Committee received the information below on the encumbered posts proposed for abolishment by grade and job network for the regular budget posts, excluding special political missions (see table 9).

Table 9

Number of encumbered post proposed for abolishment by grade and job network

<i>Job Network</i>	<i>Grade</i>	<i>Total posts approved in 2025</i>	<i>Vacant posts</i>	<i>Number of encumbered posts to be abolished</i>
DEVNET (Economic, Social and Development Network)		31	3	
	D-2			2
	D-1	140	21	11
	P-5	319	64	27
	P-4	518	94	24
	P-3	408	97	19
	P-2/1	217	69	9
DEVNET, total		1633	348	92
INFONET (Public Information and Conference Management Network)		9	3	0
	D-2			
	D-1	41	7	1
	P-5	268	38	15
	P-4	560	85	29
	P-3	537	104	27
	P-2/1	98	30	2
INFONET, total		1513	267	74
POLNET (Political, Peace and Humanitarian Network)		5	2	
	USG			0
	ASG	5	0	0
	D-2	26	1	1
	D-1	48	4	2
	P-5	136	18	7
	P-4	268	48	9
	P-3	307	56	9
	P-2/1	82	30	2
POLNET Total		877	159	30
MAGNET (Management and Administration Network)		35	1	
	USG			1
	ASG	30	1	2
	D-2	42	4	0
	D-1	56	8	2
	P-5	140	20	11
	P-4	194	31	8
	P-3	168	35	7
	P-2/1	98	18	2
MAGNET Total		763	118	33
ITECNET (Information and Telecommunication Technology Network)		1	0	
	D-2			0
	D-1	9	3	2
	P-5	32	3	0
	P-4	63	14	5
	P-3	96	24	3
	P-2/1	47	15	2
ITECNET Total		248	59	12
LEGALNET (Legal Network)	ASG	1	0	0
	D-2	6	0	0
	D-1	12	3	1
	P-5	39	4	3

<i>Job Network</i>	<i>Grade</i>	<i>Total posts approved in 2025</i>	<i>Vacant posts</i>	<i>Number of encumbered posts to be abolished</i>
	P-4	46	4	5
	P-3	70	17	2
	P-2/1	34	7	0
LEGALNET Total		208	35	11
SAFETYNET (Internal Security and Safety Network)	D-2	1	0	0
	D-1	4	0	0
	P-5	8	2	0
	P-4	21	1	0
	P-3	21	9	1
	P-2/1	5	3	-
SAFETYNET Total		60	15	1
LOGNET (Logistics, Transportation and Supply Chain Network)	D-2	1	0	0
	D-1	4	1	1
	P-5	9	1	
	P-4	19	3	2
	P-3	23	5	2
	P-2/1	10	3	
LOGNET Total		66	13	5
SCINET (Science Network)	D-2	1	1	0
	D-1	2	1	0
	P-5	4	1	2
	P-4	13	4	0
	P-3	6	1	0
	P-2/1	2	0	1
SCINET Total		28	8	3
Grand Total		5396	1022	261

Organizational design

46. Regarding efforts to streamline the Organization structure and organizational chart, the Advisory Committee recalls that the nomenclature of organizational design of the Secretariat was formally addressed by the General Assembly at its thirty-second session, Following consideration of the Secretary-General report (A/C.5/32/17) and report of the Advisory Committee (A/32/8/Add.5), the General Assembly adopted resolution 32/204, which took note of both reports and endorsed the organizational nomenclature for united nations secretariat. The Committee notes that, with time, entities of the Secretariat have developed a different nomenclature and standards, with different approaches to the classifications of the grades and levels of posts heading the individual units and the corresponding control span. The Committee recalls it was informed, in the context of its deliberations on the overview of

human resources management reforms for the period 2021-2022, that a number of guidance documents and tools were developed since 2020, including a workforce planning guide, an online operational workforce planning training course, a staffing review toolkit, an organizational design inventory and the nationalization guidelines, and that a workforce planning and organizational design community of practice was established as a platform for sharing knowledge and good practices across entities (A/77/728/Add.1, para. 20). **The Advisory Committee considers that, as the UN80 Initiative advances, there is merit in revisiting and adopting clear standards and nomenclature for organizational design and ensuring most consistent approach of such standards across the Secretariat. The Committee trusts that the next budget submission and the forthcoming report on the human resources strategy will provide detailed information on the current terminology and organizational design standards, as well as a revised policy guiding the organizational structure and the use of entity level nomenclature in the Secretariat, including titles and corresponding grades applicable to the heads of units at each level; the indicative size of organizational units; and the reporting lines.**

Pursuing human resources goals in the context of the UN80 Initiative

47. Upon enquiry, the Committee was informed that the termination of a staff member's appointment resulting from the abolition of posts or a reduction in staff will be governed by Staff Rules 9.6(c) and 13.2 (d) to (f), the administrative instruction ST/AI/2023/1, and the policy guidelines OHR/PG/2023/1 on downsizing or restructuring resulting in the termination of appointments. Until such times as these policies are activated and it becomes clear which individuals or nationals may be affected, the Secretariat is unable to anticipate the precise impact on equitable geographical distribution in relation to geographical posts and on gender

parity goals. As for equitable geographical distribution, based on the proposed reduction of posts in the revised estimates for the 2026 regular budget, if approved by the General Assembly, the base figure for the system of desirable ranges will be reduced from the current base of 5,100. The reduced base figure will change the lower and upper limits of the desirable ranges of member states, and this may result in changes in the geographical representation status of some Member States.

48. **The Advisory Committee reiterates that it looks forward to the comprehensive human resources management strategy to be presented at the eightieth session, as requested by the General Assembly. The Committee trusts that the strategy will include proposals for expeditious progress towards human resources management goals, such as geographical distribution and representation, gender parity and rejuvenation of the Organization. The strategy should also express clearly the contributions of workforce planning, the new staff selection system and enhanced performance management, as key underpinning elements of human resources management (see also A/80/7, para. 19).**

49. Regarding rejuvenation, according to the Secretariat, the guidance issued to entities by the Controller has been to preserve posts at the P-2/1 levels as much as possible, which are critical for maintaining an entry point into the Organization and ensuring a pipeline of diverse talent from across Member States. This is why abolitions at these levels are not proposed in the same proportion as for other categories. **While the Advisory Committee appreciates the guidance issued by the Controller to preserve P-2/P-1 level posts, it notes with concern that the proposed staffing changes include a net reduction of 72 P-2/1 posts , a reduction of 12.1 per cent in comparison to the 2025 approved posts, the grade with the second highest reduction percentage at the professional level (see para. 42 above). The**

Committee recalls General Assembly resolutions 78/252 and 77/278 and reiterates that the UN80 Initiative represents an opportunity to achieve a balanced distribution of posts across levels and grades, particularly within the Professional and higher categories. Such a balance would also support ongoing human resources management initiatives, including efforts to rejuvenate the Secretariat's workforce. The Committee also considers that posts at the P-2/P-1 level offer greater potential to increase the selection of staff from unrepresented and underrepresented Member States than posts at higher levels. This is especially relevant given that performance against the target of 50 per cent of appointments from those Member States, as stipulated in managers' compacts with the Secretary-General, remains below expectations. The Committee makes related recommendations in sections 6, 9, 12 and 16 below.

Vacant posts and vacancy rates

50. Upon request, the Advisory committee was provided with information on the status of incumbency of posts proposed for abolishment by entity as at 30 September 2025 (see table 10). The information shows that about 55.1 per cent of the posts proposed for abolishment are vacant. This percentage varies by entity, with the highest at 100 per cent, such as OCHA, considering the number of vacant posts (10 posts). The Committee also received, upon enquiry, information on all vacant posts in the approved budget for 2025, as at 30 September 2025, that are not proposed for abolishment in the revised estimates, by section, level and date of establishment. The information shows that 775 posts are vacant under the regular budget and not proposed to be abolished, subject to changes until the year-end. The Committee was further provided, upon request, with information on 282 staff members projected to retire in the next two years. Regarding the actual number of staff to be separated, the Advisory

Committee was informed, upon enquiry, that this would depend on a variety of factors including the outcome of the voluntary early separation programme, which may impact the vacancy factor applied to the posts and positions proposed to be abolished but also the vacancy rate of posts and positions proposed to be retained, and the ability for the Organization to place the staff who would be impacted by the downsizing exercise on vacant posts and positions being retained. The Advisory Committee was also informed that in the first round of the early separation programme, which was limited to staff ages 55 and older, 632 applications have been approved out of approximately 900 expressions of interest. From 24 October to 31 October 2025, the Secretariat launched a second round of the Early Separation Programme without an age restriction and received approximately 500 expressions of interest. The Secretariat is still in the process of analyzing the outstanding expressions of interest from the first round, and all expressions of interest from the second round.

Table 10

Breakdown of Posts proposed for abolishment, by section and entity

<i>Section/Entity</i>	<i>No of pots proposed for abolishment</i>	<i>Encumbered</i>	<i>Vacant</i>	<i>Percentage of vacant posts</i>	<i>Number of vacant posts not proposed for abolishment</i>	<i>Notes</i>
01. Overall policymaking, direction and coordination	42	18	24	57.1	14	
AOJ	7	1	6	85.7	1	
EOSG	17	9	8	47.1	2	
ETHICS OFFICE	1	1		0	0	
ODET	1	1		0	1	
OMS	3	2	1	33.3	2	
SEFG	5	-	5	100	0	
UNOG-ODG	1	1		0	1	
UNON-ODG	2	1	1	50	1	
UNOV-ODG	1		1	100	1	
SRSG-CAAC	2	1	1	50	4	Net abolishment is 1 (1 establishment of a GS (PL) post)
SRSG-SVC	1	1		0	0	
SRSG-VAC	1		1	100	1	
02. General Assembly and Economic and Social Council affairs and conference management	255	71	184	72.2	111	
DGACM	255	71	184	72.2	111	
03. Political affairs	83	35	48	57.8	38	
DPPA	55	23	32	58.2	23	
OCT	12	5	7	58.3	7	
UNROD	2	2		0		
UNSCO	14	5	9	64.3	8	
04. Disarmament	14	3	11	78.6	8	
ODA	14	3	11	78.6	8	
05. Peacekeeping operations	52	32	20	38.5	10	
DPO	3	2	1	33.3		
UNMOGIP	12	7	5	41.7	1	
UNTSO	37	23	14	37.8	9	
06. Peaceful uses of outer space	5	3	2	40	1	
OOSA	5	3	2	40	1	
08. Legal affairs	41	24	17	41.5	22	
IIIM	12	3	9	75	6	
OLA	29	21	8	27.5	16	
09. Economic and social affairs	96	37	59	61.5	49	
DESA	96	37	59	61.5	49	
12. Trade and development	77	28	49	63.6	23	
UNCTAD	77	28	49	63.6	23	
14. Environment	23	14	9	39.1	20	
UNEP	23	14	9	39.1	20	

<i>Section/Entity</i>	<i>No of pots proposed for abolishment</i>	<i>Encumbered</i>	<i>Vacant</i>	<i>Percentage of vacant posts</i>	<i>Number of vacant posts not proposed for abolishment</i>	<i>Notes</i>
15. Human settlements	16	8	8	50	18	
UNHABITAT	16	8	8	50	18	
16. International drug control, crime and terrorism prevention and criminal justice	26	5	21	80.8	18	
UNODC	26	5	21	80.8	18	
17. UN Women	9	4	5	55.6		
UNWOMEN	9	4	5	55.6		
18. Economic and social development in Africa	54	29	25	46.3	36	
ECA	53	29	24	45.3	36	
RCNYO	1		1	100	-	
19. Economic and social development in Asia and the Pacific	63	30	33	52.4	25	
ESCAP	63	30	33	52.4	25	
20. Economic development in Europe	28	22	6	21.4	21	
ECE	28	22	6	21.4	21	
21. Economic and social development in Latin America and ECLAC	60	23	37	61.7	57	
	60	23	37	61.7	57	
22. Economic and social development in Western Asia	43	38	5	11.6	36	
ESCWA	43	38	5	11.6	36	
24. Human rights	114	17	97	85.1	100	
IIMP	9	1	8	88.9	12	
OHCHR	105	16	89	84.8	88	
27. Humanitarian assistance	10		10	100	3	
OCHA	10		10	100	3	
28. Global Communications	102	51	51	50	44	
DGC	102	51	51	50	44	Net abolishment is 101 (1 establishment of a NPO post)
29A. Department of Management Strategy, Policy and Compliance	50	31	19	38	21	
DMSPC	50	31	19	38	21	
29B. Department of Operational Support	95	34	61	64.2	20	
DOS	95	34	61	64.2	20	Net abolishment is 94 (1 establishment of a P-5 post)
29C. Office of Information and Communications Technology	26	4	22	84.6	18	
OICT	26	4	22	84.6	18	
29D. Administration, Nairobi	22	15	7	31.8	4	
UNON	22	15	7	31.8	4	
29E. Administration, Geneva	58	36	22	37.9	8	
UNOG	58	36	22	37.9	8	
29F. Administration, Vienna	16	4	12	75	5	
UNOV	16	4	12	75	5	
30. Internal oversight	17	7	10	58.8	9	
OIOS	17	7	10	58.8	9	
34. Safety and security	202	139	63	31.2	36	

<i>Section/Entity</i>	<i>No of pots proposed for abolishment</i>	<i>Encumbered</i>	<i>Vacant</i>	<i>Percentage of vacant posts</i>	<i>Number of vacant posts not proposed for abolishment</i>	<i>Notes</i>
DSS	202	139	63	31.2	36	
Grand Total	1699	762	937	55.1	775	

^aExcluding special political missions.

51. Upon enquiry, the Advisory Committee was informed that, in paragraph 33 of its resolution 79/257, the Assembly approved a vacancy rate of 11.1 per cent for Professional staff and 9.1 per cent for General Service staff. The Secretary-General intended to continue proposing these rates, in line with recent practice and Assembly decisions. However, due to the significant proposed reductions in posts and positions, lower vacancy rates are proposed for the 2026 regular budget. In addition, many of the posts proposed for abolishment are currently vacant. Some vacant posts that are retained may be used to accommodate staff members whose posts are being abolished. As a result, the number of vacant posts is expected to decline in 2026, with an estimated average of 676 vacant posts. Accordingly, the revised estimates apply average vacancy rates of 9.8 per cent for Professional staff and 4.4 per cent for General Service staff. As detailed in the report of the Secretary-General, Revised estimates: effect of changes in rates of exchange and inflation (A/80/480), the effect of changes in budgeted vacancy rates accounts for \$46.7 million of the total recosting of \$109.7 million. The Committee makes further comments in its report on the Revised estimates effect of changes in rates of exchange and inflation (A/80/xxx).

52. **The Advisory Committee trusts that up-to-date information on vacant posts, including among those proposed for abolishment, as well as the number of staff who expressed interest in early separation and those retiring in the next two years, will be provided to the General Assembly at the time of consideration of the present report. The Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved or due to the retirement of staff, for the retention of staff members who would otherwise be separated.**

Separation/retention of staff and the downsizing policy

53. Upon enquiry, the Advisory Committee was informed that the staffing structures proposed in the revised estimates were based on programmatic requirements and entity proposals to align resources with existing mandates amid shrinking budgets. Under Staff Rule 9.6(c) and ST/AI/2023/1, retention preference is given in the following order: (a) continuing appointments; (b) two-year fixed-term appointments after competitive examination; and (c) fixed-term appointments. Placement in retention groups is based on competence (performance ratings), integrity (absence of disciplinary measures), and continuous service. By evaluating these criteria, the Organization ensures that only those staff members who consistently perform well, demonstrate integrity, and have a stable service record are retained, thereby maintaining a highly qualified and agile workforce. The downsizing policy establishes a fair and transparent process, overseen by management and staff representatives through a joint Staff Management Group (SMG), to establish the order of retention of staff through a comparative review process. This also means that should separations have to take place, the staff who are encumbering the posts proposed for abolition may not necessarily be the ones who separate from the Organization, because who will ultimately be affected will be established through the comparative review process. Terminations resulting from the abolition of posts or staff reductions are governed by Staff Rules 9.6(c), 13.2(d)-(f), ST/AI/2023/1, and related policy guidelines.

54. The Advisory Committee was briefed on the downsizing policy and was informed that the policy was developed pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/2009/4, and for the purpose of implementing staff regulation 9.3 (a) (i) and staff rules 9.6 (c) (i), (d) and (e) and 13.1 (c) and (d), and for the purpose to provide a framework for all Secretariat entities to: (a) manage the anticipated termination of appointments resulting from the abolition of posts or the

reduction of staff associated with the downsizing or restructuring of an entity; and (b) manage the retention of staff members affected by such downsizing or restructuring in a position for which they are suitable. The scope of the ST/AI/2023/1 on Downsizing or restructuring resulting in termination of appointments covers situations ranging from restructurings with no loss of post to full entity closure as a result of termination of mandate. The range of events that may cause downsizing/restructuring is wide and impossible to capture comprehensively. To ensure that no situation was left out of scope, it was decided at the time of the development of the policy that it was better to define the scope not in terms of the events that caused the restructuring or downsizing but in terms of the Staff Rules it sought to clarify and expand upon (i.e. Staff Rules 9.6 and 13.2). So, while the policy has been commonly known as “downsizing”, it does cover all possible events that may cause the Organization to need to terminate appointments as a result of abolition of posts or reduction of staff, which is the terminology of the Staff Rule 9.6. The termination of the mandate of a peacekeeping operation, as decided by the Security Council and/or the General Assembly and the correlated abolition of posts decided by the General Assembly is merely one possible such cause.

55. According to the Secretariat, 15 UNDT cases concerning the downsizing of staff members were received following the entry into force on 20 January 2023 of the ST/AI/2023/1 on the downsizing or restructuring resulting in termination of appointments. Of those 15 applications, 6 were applications for suspension of action pending management evaluation. Of the remaining 9 cases on the merits, 5 remain open and pending before the Dispute Tribunal, and one is pending before the Appeals Tribunal. In the 3 merit cases that are closed, the staff members withdrew their claims in 2 of the cases, and the Secretary-General prevailed in one case.

56. The Advisory Committee notes the information provided on the downsizing policy and related retention criteria. While acknowledging that the policy is intended to apply to both peacekeeping and Secretariat entities, the Committee is of the view that it was developed initially based on lessons learned from peacekeeping operations, a context that differs from staff reductions in entities under the programme budget, especially given the existence of desirable ranges within that budget. The Committee trusts that all related General Assembly resolutions will be adhered to in implementing the policy. The Committee also trusts that the application of the policy will fully support the Organization's human resources objectives, including equitable geographic distribution, gender parity, and rejuvenation. Should the General Assembly approve the proposed staffing reductions, the Committee expects that comprehensive reporting with detailed information on the implementation of the downsizing policy, including the aforementioned aspects, will be provided in future reports on human resources management and in the next budget submission.

Non-post resources

57. As shown in table 4 above, while reductions under the revised estimates against the approved programme budget for 2025 under some objects of expenditure are high, including because of the proposed post reductions, such as under furniture and equipment (63.3 per cent), there is an increase of 21.4 per cent under supplies and materials. Also, contractual services are increasing by 0.7 per cent. The Advisory Committee notes the different approaches undertaken by entities in seeking efficiencies under their non-post resources. The Committee trusts that the next budget submission will contain clear and detailed information on the impact of any approved post reductions on non-post costs, including costs that have a per capita planning assumption (see also para. 86 below).

IV. Efficiency agenda

58. As indicated in the report of the Secretary-General, three cross-cutting measures are proposed in the revised estimates stemming from the first workstream of the UN80 initiatives: the consolidation of executive offices under the DOS in New York and ESCAP in Bangkok; the consolidation of payroll under DOS for the entire Secretariat; and the proposed relocations to lower-cost duty stations. The report states that, by consolidating administrative functions, the initiative aims to achieve economies of scale, reduce fragmentation and enhance service quality. With respect to payroll consolidation, the Committee notes the indication that this measure presents a significant opportunity to modernize and strengthen one of the Secretariat's most critical administrative functions. As part of the broader UN80 initiative, the proposal seeks to improve consistency and the client experience of payroll services across the global Secretariat.

Consolidation of functions

59. Upon enquiry, the Advisory Committee was informed that CAPs, Common Support Services, and Common Back Offices all share the same conceptual basis, i.e. the local consolidation of services to deliver greater efficiency and effectiveness. The primary differences between them are the level of shared services and who participates. CAPs are currently planned to be implemented in a phased manner in New York, Offices-away-from-Headquarters, and Regional Economic Commissions. The 2026 revised estimates included proposals for CAPs in New York and Bangkok. CAPs in Geneva, Nairobi, and Beirut are preliminarily included in the second phase of the CAP rollout in 2027. The

revised estimates report indicates that key functional areas included in the consolidation scope are:

(a) Human Resources Management: encompassing talent sourcing and recruitment, staff administration, onboarding and separations, contract and entitlement management, advisory support on conduct and discipline, performance management and other human resources management issues, and the administration of affiliated personnel (consultants, interns, individual contractors).

(b) Financial Resources Management: including budget preparation and implementation, cost recovery, trust fund and grants management, financial year-end closing, and technical support on Umoja processes.

(c) Travel Services: encompassing coordination for senior official travel, Member State representatives, LDC participation, and conference attendees; processing of travel requests and expense claims; and certification support, as well as liaison on host country visa and entry requirements.

(d) Other Administrative Services: covering general administrative tasks such as visa processing, building access, office space management, and support to entities on audit, risk management, and delegation of authority frameworks. The client desks will provide day-to-day dedicated support to Heads of Entities and personnel, offering expert business advisory services across a wide range of human resources and budgetary/financial management areas (A/80/400, paras. 23 and 25).

60. The Advisory Committee was informed that the proposals contained in the revised estimates represent the first phase of efficiencies and improvements under the UN80 initiative. Should subsequent phases identify additional location-independent services that can be globally consolidated, such as payroll in phase one, these functions would be

removed from CAPs and integrated into the global consolidation framework. The Committee further notes that the Steering Group is exploring additional areas for consolidation in future phases. These areas, which are currently under review and will be developed in consultation with relevant stakeholders, guided by operational and financial feasibility, functional reviews and strategic priorities, will be presented in the relevant budget submissions. They include functions that are not location-dependent, such as ICT services, human resources services, travel services, accounts payable, and supply chain management and procurement services.

61. The Advisory Committee notes the efforts undertaken under workstream 1 and the proposals presented in the revised estimates to enhance the efficiency of support services. The Committee supports the planned consolidation of services aimed at delivering greater efficiency and effectiveness in mandate implementation and trusts that further progress will be achieved in this regard and reported in future budget submissions. However, the Committee considers that the overall target operating model for the Secretariat support services remains insufficiently defined in the current proposal. In particular, greater clarity is required regarding the scope of functions, many of which are location-independent and suitable for a global shared service framework, as well as the funding structure and governance architecture to guide future progress. While supportive of the implementation of the current proposals as an initial step towards a needed and overdue transformation of support services, the Committee recommends that these aspects be further reviewed and clarified, with comprehensive information provided in the next budget submission.

Scope of support provided by CAPs

62. Upon enquiry, the Advisory Committee was informed that, with the transfer of individual executive offices to common administrative platforms (CAPs), staff redeployed to CAP executive offices will no longer lead entity-wide initiatives such as the statement of internal control or departmental action plans on sexual exploitation and abuse. While they will continue to contribute significantly to these initiatives and provide most of the underlying input, accountability will remain with each department or office. Regarding the indication in the report that CAP financial services would include budget planning and implementation, the Committee was initially informed that the preparation of the programme plan and budget does not fall within the scope of consolidated financial services. Upon further enquiry, it was clarified that budget preparation is a key decision-making authority delegated to heads of entities.

Accordingly, responsibility for preparing the programme plan and budget remains with the respective heads of entity, who, or their delegated officials, are also responsible for presenting the proposed programme plan and budget to the legislative bodies. This includes preparation and monitoring of the programme plan in Umoja. The CAP will provide technical advice and support throughout the budget preparation process, as required by the heads of entities. The consolidation of executive offices will assist in coordinating programme plan and budget submissions, supporting the preparation of the budget fascicle and supplementary information, and providing technical advice during the process.

63. **The Committee trusts that the General Assembly will be provided, at the time of its consideration of the present report and in the next budget submission, with details on functions previously performed by executive offices that will not be supported by CAPs. The Committee also expects clarification on posts that will**

remain within entity offices, rather than being redeployed to the Department of Operational Support, to carry out functions outside CAPs. Furthermore, the Committee trusts that additional information will be provided on the nature of support to be extended to heads of entity in the preparation and submission of budgets, as well as on the respective roles to be performed by the entities, CAPs and the Department of Management Strategy, Policy and Compliance in that regard.

Location-dependent vs location-independent services

64. The Advisory Committee notes that the report highlights, and it was also confirmed upon enquiry, that CAPs are in the next stage in location-dependent support. It is also indicated that, in this context, multiple functions are not strictly location dependent as they are being delivered by entity-specific global or regional functions. These functions, however, are fragmented within the same duty station and often deliver parallel services to the same countries. According to the Secretariat, the significant advantage of a CAP is that it will consolidate these fragmented functions in each location and deliver them in a single, coherent and more efficient manner. In this way, CAPs will function effectively, and shared services centres also provide location-independent services. This will happen both for services that are strictly location dependent, e.g. visa processing, and those that are less so. The Advisory Committee notes that the scope of functions to be provided under CAPs covers a vast array of location-independent services such as human resources services, travel services, accounts payable, etc. (see also para. 61 above). The Committee recalls that, in the context of previous initiatives for service provision consolidation (see A/71/417), a significant number of those services had already been identified to be performed by global shared services, non-location dependent, for further efficiencies.

While recognizing the benefits of initially consolidating fragmented functions across different entities in the same duty station, the Advisory Committee considers that the Secretariat's support services architecture would benefit most from identifying services that are not location-dependent and determining which entities are best positioned to provide them, based on a comprehensive cost-benefit analysis. The Committee trusts that, alongside the phased implementation of CAPs and global payroll consolidation, building on the experience of other UN entities and previous work undertaken in the Secretariat towards that goal, further steps will be taken to accelerate the identification of location-independent services and cost-effective locations for additional consolidation, with a view to eliminating potential duplication and overlap. The Committee looks forward to receiving a comprehensive plan outlining progress in this regard in the next budget submission.

Centralization vs decentralization

65. Upon enquiry, the Committee was informed that it is important to note that CAPs will be proposed in a phased manner in New York, offices away from Headquarters, and regional economic commissions over the 2026, 2027, and 2028 budget proposals. Subject to the decisions of the General Assembly, once implemented, these CAPs will include entities that provide administrative support both in the CAP location but also from the CAP location to their field operations in multiple countries. For example, UNEP and UN-Habitat field operations are supported out of Nairobi, OHCHR field operations are supported out of Geneva, UNODC operations are supported out of Vienna, DSS and OCHA operations are supported out of New York (and Geneva for OCHA). According to information provided to the Advisory Committee upon enquiry, field-based entities that would benefit from the CAP

operationalization in New York and Bangkok are UNODC, UNEP, OHCHR, OCHA, DSS, UNDRR, UN-Habitat, the resident coordinators system, and DPPA (Cluster II SPMs). The Committee was also informed that each of these entities had put in place an operational support architecture that matches its own specific context, but they all share a strong, globally centralized function, including strategic oversight and management.

66. For UNODC, this is based in Vienna; for UNEP and UN-Habitat, this is based in Nairobi; for OHCHR and UNDRR, this is based in Geneva; for DSS and DPPA, this is based in New York; and for OCHA, this is based in New York and Geneva. In these locations, they also receive global services from their designated service provider: UNOV/UNODC, UNON/UNEP/UN-Habitat, UNOG/UNDRR/OHCHR, DOS-DA/DSS/DPPA, and OCHA/DOS-DA/UNOG. Regarding the consolidation of the DCO executive office, upon enquiry, the Committee was informed that New York CAP will provide DCO and the resident coordinators with the same level of services that are currently provided by the Business Management Branch, which performs executive office functions for DCO and the resident coordinators system. The consolidated EO in New York will not impact services to the system currently performed by other service providers throughout the UN Secretariat (UNON and regional economic commissions), which will continue to provide the same services to the resident coordinators.

67. The Advisory Committee notes that the phased implementation of CAPs is expected to consolidate administrative support both in the CAP location but also from the CAP location to different entities' field operations in multiple countries. The Committee recalls that in its deliberation on the proposed programme budget for 2026, it was informed that UNOG maintains a small team of 10 temporary positions funded through cost-recovery

based in Bangkok, hosted by ESCAP, to handle specific transactional processes in Accounts Payable (See A/80/7, para. VIII.119). The Committee also notes that the proposed establishment of CAP New York is not expected to change the current arrangement of support to resident coordinators around the globe, which will still rely on services from UNON and regional economic commissions. **While noting that the proposed model of consolidating global functions and support to regional and country offices at Headquarters duty stations is already applied to a large extent by many entities with field offices (e.g., UNON's support to UNEP and UN-Habitat, and UNOV's support to UNODC), the Advisory Committee is concerned that global consolidation of functions at high-cost duty stations, in particular New York and Geneva, may result in less cost-efficient service delivery. The Committee therefore recommends that the General Assembly request the Secretary-General, when implementing the next steps of common administrative platforms, to carefully assess which global functions should remain at high-cost duty stations and which could be performed by other entities or CAPs located closer to operational activities and in lower-cost duty stations (see also para. 71 below).**

Governance and quality assurance

68. The Advisory Committee was informed upon enquiry that CAPs will be locally led but unified under a governance framework overseen by DOS. This governance group, composed of CAP leads, will ensure coherence, standardization, and coordinated service delivery across CAPs, especially for globally operating entities. With respect to quality assurance and accountability, the Advisory Committee was informed upon enquiry that, while each CAP will be designed and implemented to deliver in its own location-specific

context, all CAPs will be bound together in a common framework. The framework will be administered and overseen by DOS and will have the following key elements:

- (a) Strategic performance indicators (KPIs and satisfaction surveys) which will be common across all CAPs and will supplement local performance metrics that each CAP may wish to establish for its own context;
- (b) Local Service Level Agreements and Client-Boards – to ensure that roles and responsibilities are clear and that clients can provide inputs to and shape how services are delivered;
- (c) A governance group of all CAP leads, which will provide coherence, review and assessment of standards, and coordination of service delivery across all CAPs, ensuring especially that entities with global footprints are fully and seamlessly supported; and
- (d) A knowledge management and collaboration platform to facilitate the mainstreaming of best practices and capacity building.

69. Regarding consolidation of payroll functions, the Committee was informed, upon enquiry, that the global payroll lead will report to the Director of Administration in New York, reinforcing collaboration and alignment between CAPs and payroll functions. Regarding UNON, with the development of a fully developed CAP in UNON at a later stage, accountability lines and responsibilities will be reviewed as part of the overall work. Upon enquiry, the Advisory Committee was informed that under the current approach, posts and non-post resources for globally centralized services where DOS acts as the global lead will be consolidated under the relevant pillar/component of DOS under Section 29B. There is no proposal currently to create a separate section under section 29 for shared services, as previously presented under the global service delivery model. **The Advisory**

Committee notes the scope of consolidation efforts envisaged under the UN80 Initiative and that a change management framework is being implemented by the Secretariat (see also para. 29 above). The Committee trusts that adequate monitoring mechanisms, risk mitigation measures and contingency plans will be put in place to ensure a seamless transition.

70. The Advisory Committee underscores that a clear governance and accountability framework is fundamental for the successful implementation of the proposed business transformation process. While noting that, for CAPs, the platforms are to be locally led under a unified governance framework overseen by DOS, the Committee observes that, for payroll, the proposal entails the redeployment of posts to section 29B, while activities will continue under the different centers (New York, Nairobi and Entebbe), with uncertainty remaining regarding intended reporting lines, accountability and the funding structure. The Committee trusts that further information on this matter will be provided to the General Assembly at the time of its consideration of the present report and in the next budget proposal, and a review of the governance and funding arrangements of centralized shared services will be provided to the General Assembly at the eighty-second session (*see also para. 51 under DOS draft*).

71. The Advisory Committee recalls its view that, as the Organization advances towards a model of common and shared services, all entities providing transactional services should operate on the basis of a common approach to scalability that aligns service demand and related staffing requirements with workload indicators. The Committee considers that such a scalability model should capture variables related to productivity, workload and differences in funding sources and trusts that this model

will be developed in the context of the UN80 Initiative and applied to transactional services provided under CAPs (see also A/80/7, para. 81).

Other possible areas for consolidation

72. Upon enquiry, the Advisory Committee was informed that a Secretariat-wide travel processing consolidation initiative is already underway as part of the UN80 initiative under the Efficiency Workstream. Given the complexity of the current travel processing set-up across the Secretariat, this project was not at a stage where it could be reflected in the Workstream 1 submission. The initial phase of work is focusing on some “quick win” consolidations that can be implemented without changing staffing levels or duty station locations. A subsequent phase will consider much broader consolidation measures that will involve adjustments to staffing structures. Once agreed, any such changes will be reflected in the future budget proposals of the entities concerned.

73. On training, upon enquiry, the Advisory Committee was informed that current discussions under workstream 3 are around consolidating training capacities related to UNSSC, UNITAR, UN University (UNU), the UN Institute for Disarmament Research (UNIDIR), the UN Research Institute for Social Development (UNRISD) and the UN Interregional Crime and Justice Research Institute (UNICRI). These discussions do not relate to the consolidation of training capacities within the Secretariat. **The Advisory Committee notes the fragmentation of training capacities across the Secretariat and recommends that the General Assembly request the Secretary-General to explore, in the context of workstream 1, possibilities for consolidating training capacities and report thereon in the next budget submission (see also A/80/538, para. 33).** The Committee makes further comments under sections 29A and 29B

and under its report on the revised estimates relating to the support account for peacekeeping operations for the 2025/26 period (ibid.).

System-wide efficiency agenda

74. Upon enquiry, the Advisory Committee was informed that, in addition to the initial measures to strengthen the management and operations of the Secretariat presented in the revised estimates, separately, the Secretary-General has made more far-reaching proposals relevant to the entire UN system in his workstream 3 progress report. Notably, he proposed the integration of supply chains, as well as the progressive consolidation of cloud services, network infrastructures, office software and systems under common providers, to serve the entire UN system. He also proposed the creation of a Technology Accelerator Platform to help modernize business practices, scale up digital and AI expertise, offer surge capacity and guide the transformation toward better IT solutions. All of them will contribute to the modernization and greater efficiency of the Organization. **The Advisory Committee trusts that future budget submissions will include information on the system-wide efficiency agenda more prominently, along with related proposals and detailed information on their impact on the United Nations system, as well as on Secretariat operations.**

Relocation of functions

75. The Secretary-General explains that based on a holistic review of the Organization's footprint in some locations, functions that do not require regular engagement with Member States, oversight bodies or intergovernmental processes were identified for relocation from Headquarters-centric management and common support entities, such as the Department of Management Strategy, Policy and Compliance, the Department of Operational Support and the

Office of Information and Communication Technology, to other duty stations in 2026. In addition, several programmatic entities, such as OHCHR and the Department of Global Communications, are pursuing relocations linked to their mandates. According to the Secretary-General, the proposed reductions in workforce in New York and the gradual and phased relocation of personnel, starting in 2026, will enable the Secretariat to accommodate additional personnel in the United Nations complex after key commercial leases expire in 2027, underscoring the operational urgency of moving forward in a timely and coordinated manner. This consolidation strategy supports a modern and flexible work environment and is projected to generate \$24.5 million in additional annual savings beginning in 2028, along with further cost avoidance related to lease renewals. Additional opportunities for relocating more functions from 2027 onward will be explored in future budget submissions (A/80/400, Section II, part C).

76. Upon request, the Advisory Committee was provided with information on all relocations from one duty station to another (see tables 11 and 12). According to information provided to the Committee, there is no blanket assumption that all locations in developing countries are more cost-effective. Cost considerations include the analysis of the standard post costs differential between given duty stations, as well as potential savings, for example, triggered by office space rationalization. In addition to the cost-effective consideration of a duty station, locations were identified based on the requirements of the specific functions or teams that would move. Therefore, the rationale for deciding on a specific duty station is entity-specific and detailed in each entity's narrative under section IV of the report of the Secretary-General. Rationales take into account the entities' existing presence in one specific location and programmatic or operational considerations. Out of the total number of relocations, the majority are

proposed to be relocated from higher-cost duty stations (New York and Geneva) to Nairobi, followed by Bonn, Valencia, Tunis, Vienna, and Brindisi.

Table 11
Proposed relocations between different duty stations

Current Duty Station	Proposed Duty Station																				
	Nairobi	Bonn	Valencia	Tunis	Vienna	Brindisi	Addis Ababa	Bangkok	Beirut	Budapest	Entebbe	Panama City	Pretoria	Tbilisi	New York	Nassau	Lusaka	Dakar	Amman	Paris	Rabat
New York	30	34	38		28	26		6		5	2										1
Geneva	6	4			7			2	1			4	3	2	1	1		1			
Tripoli				30																	
Dakar							8														
Sirte				6																	
Goma									2		1										
Vienna									2												
Panama City					1		1														
Washington DC															1				1		
Beirut																			1		
Entebbe	1																				
Yaoundé																	1				
Nairobi											1										
Bangkok	1																				
Addis Ababa	1																				
Lusaka																				1	
Grand Total	39	38	38	36	36	26	9	8	5	5	4	4	3	2	2	1	1	1	1	1	1
																					262

Table 12
Proposed relocations by receiving duty stations

Receiving Duty Station	Count of Posts and Positions
Nairobi	39
Bonn	38
Valencia	38
Tunis	36
Vienna	36
Brindisi	26
Addis Ababa	9
Bangkok	8
Beirut	5
Budapest	5
Entebbe	4
Panama City	4

Pretoria	3
Tbilisi	2
New York	2
Nassau	1
Lusaka	1
Dakar	1
Amman	1
Paris	1
Rabat	1
Madrid	1
Grand Total	262

77. Upon enquiry, the Advisory Committee was provided with the information in table 13 below, showing a breakdown of the calculation of the recosting impact for each post proposed for redeployment in the revised estimates by location.

Table 13
Proposed relocations and redeployments by location
(Thousands of United States dollars)

<i>Current location (redeployed from)</i>	<i>Proposed location (redeployed to)</i>	<i>Number of posts proposed to be redeployed^(a)</i>	<i>Post provisions for the Current location (before recosting)</i>	<i>Post provisions for the Current location (after recosting)</i>	<i>Post provisions for Proposed location (before recosting)</i>	<i>Post provisions for Proposed location (after recosting)</i>
Addis Ababa	Nairobi	1	206.0	186.4	225.7	209.9
Bangkok	Nairobi	1	210.3	218.2	260.9	251.2
Beirut	Amman	1	227.5	201.9	191.8	170.3
Dakar	Addis Ababa	8	1 478.3	1 522.8	1 489.1	1 439.3
Geneva	Bangkok	2	494.0	517.2	394.6	400.7
	Beirut	1	189.5	189.8	195.1	162.6
	Bonn	4	936.3	986.0	715.6	716.4
	Dakar	1	189.5	189.8	167.7	154.2
	Nairobi	6	1 559.5	1 645.4	1 525.3	1 466.9
	Nassau	1	227.5	235.4	198.2	191.4
	Panama City	4	872.0	896.0	757.9	643.0
	Pretoria	3	760.5	799.0	657.4	649.6
	Vienna ^(b)	6	1 443.0	1 505.2	1 218.8	1 354.0
Lusaka	Rabat	1	167.7	154.2	167.7	154.2
New York	Bangkok	6	1 140.6	1 132.6	874.0	1 166.4
	Bonn	28	6 320.7	6 583.6	5 532.6	5 511.4
	Brindisi	2	316.8	295.5	227.1	212.5

	Budapest	5	1 198.7	1 267.0	1 085.2	1 070.1
	Entebbe	2	436.2	453.8	397.3	383.3
	Madrid	1	217.6	226.7	198.2	191.4
	Nairobi	14	3 175.0	3 292.8	2 957.9	2 889.0
	Valencia	19	4 084.3	4 218.9	3 586.0	3 402.6
	Vienna	27	6 056.2	6 338.6	5 345.0	5 922.1
Panama City	Addis Ababa	1	198.2	169.0	206.0	186.4
	Vienna	1	229.6	202.2	225.2	253.4
Vienna	Beirut	2	385.2	424.0	460.8	404.2
Washington DC	New York	1	198.2	191.4	217.6	226.7
	Paris	1	260.4	267.6	260.4	267.6
Yaounde	Lusaka	1	198.2	191.4	198.2	191.4
Total		151	33 377.5	34 502.4	29 937.3	30 242.2

^a Excluding special political missions

^b Does not include one relocation from Geneva to Vienna under ODA because it is a downward reclassification from P3 to P2

78. Also, related to relocations, the Advisory Committee was informed upon enquiry that, in view of the proposed relocations and the requirement for staff to return to the office four days a week in New York, the Secretariat has been reviewing the desk space needs and will also reassess the overall space footprint for offices which pertain in 2026. The Committee was informed, upon further enquiry, that the Secretariat was still in the process of identifying all of the positions impacted by the UN80 proposals and their respective locations in the Headquarters office space portfolio. The review and the overall reassessment of the portfolio will not be completed until after the outcome of the decisions of the General Assembly on these proposals. According to the Secretariat, there is no intention to renew the leases for the Albano and FF buildings. It is considered that the efficiencies that will progressively be made through the renovation of the DC2 United Nations floors, combined with the likely reduction in personnel levels in New York, will enable the relocation of personnel from the Albano and FF buildings to other office space locations.

79. The Advisory Committee acknowledges the benefits of strategically identifying functions and positions that can perform functions in cheaper duty stations, where proximity to operations or limited interaction with Member States allows for more efficient delivery. However, the Committee is of the view that there is little information on the proposed relocations, the overarching strategic view and the cost-benefit analysis underpinning them, that would allow for a coherent assessment that goes beyond cost-containment. The Committee is also of the view that any transfer of functions to a duty station where they were not previously performed merits additional explanation and justification. In addition, there is a lack of clarity as to the reasoning behind the relocation of similar functions to different locations, which, in the view of the Committee, if co-located, could have generated more efficiencies and enhanced coordination, and further possibilities for consolidation of functions. The Committee also considers that that additional opportunities for relocation, such as for EPRSD, could have been explored and expects related proposals in the next budget submission (*see also section 29 A, para. VIII.5 below*). The Committee makes further comments on proposed relocations on sections 1, 4, 28, 29 A below and in its report on the revised estimates relating to the support account for peacekeeping operations for the 2025/26 period (A/80/538).

80. The Advisory Committee emphasizes the critical importance of establishing a dedicated policy framework for the relocation of functions, to enable informed decision-making, enhance resource optimization, and ensure that relocations contribute meaningfully to the Organization's strategic objectives. The Committee considers that such a policy would define, among others, clear and transparent criteria for identifying functions suitable for relocation and the receiving locations, as well as the elements to be

covered in the rigorous cost-benefit analysis, which would be required to ensure that decisions are economically sound and operationally viable and sustainable in the long-term. The policy should also embed strong provisions for oversight and accountability to safeguard against inefficiencies, mitigate risks, and uphold organizational integrity.

Transitional capacities

81. The Advisory Committee was informed, upon enquiry, that the resources for time-limited transitional capacities are requested to address the expected surge in activity related to the implementation of the proposals and completion of specific deliverables. As described in table 20 of the report of the Secretary-General, the transitional capacities for 2026 under the regular budget amount to \$5,369,400 to cover the cost of the 33 temporary posts. The corresponding resource requirements are requested as non-recurrent, as they are not expected to continue beyond 2026. According to the Secretariat, no specific threshold was considered in assessing the need for these resources. The proposals for transitional capacities were at the initiative of the entities, and the criteria considered were the staffing resources of a temporary nature and directly related to the implementation of the proposals contained in the revised estimates report or to the completion of time-bound deliverables during the period of the implementation of the revised estimates proposals.

Implementation of the proposal and future efficiency gains

82. Upon enquiry, the Advisory committee was informed that the implementation of the proposed changes must proceed in a phased manner, taking into account the Organization's financial and liquidity situation, as well as operational requirements and priorities. On this basis, gradual implementation throughout 2026 is envisaged followed by a second phase in

2027 and possibly beyond. Preparatory work, including staff support measures and readiness assessments at affected duty stations, was underway with implementation expected to take place during the first half of 2026, following the decision of the General Assembly. With respect to costs, provision has been made for transitional capacities and one-time expenditures for relocation and separation costs. The one-time costs have been presented as estimates, recognizing that actual expenditures will vary depending on staff profiles as well as other parameters such as the outcome of the voluntary separation programme, which explains why the Secretariat has sought a commitment authority to cover these. Also, according to the Secretariat, the timing of staff relocations in 2026 will be influenced by a range of operational factors, including the readiness of lower-cost duty stations to receive staff, the adequacy of infrastructure and workspace, and prevailing security conditions. Preparatory work is already underway with duty stations to assess readiness and to ensure that adequate facilities, security arrangements, and administrative support are in place. While relocations will only start once the General Assembly has taken its decision, it is anticipated that the first half of 2026 will be focused on transition planning.

83. According to information provided to the Advisory Committee upon enquiry, the savings from relocation are \$5,005,000 for 2026 under the regular budget (see A/80/400, table 6). The net saving resulting from relocations cannot be precisely estimated because the gross efficiencies are presented for one budget period for the regular budget and only for half a budget period for the support account, but will, in practice, repeat every year. Furthermore, the relocations represent only the first phase of a larger initiative that will continue in future budget periods. These efficiencies are to be put in parallel with the one-time costs related to relocations, for which the Secretariat was only able to calculate an

estimated upper threshold of \$7,876,000 for the regular budget. However, these amounts are likely to be lower in practice.

84. The savings from the consolidation of executive offices under DOS are \$3,293,400 (which, for the largest part, accounts for the savings related to the abolishment of 26 posts) for 2026 under the regular budget (ibid., table 183 B). The direct savings from the consolidation of payroll functions under DOS are \$158,900 related to the abolishment of two posts for 2026 under the regular budget (ibid., table 183 C). Additional savings were included through the abolishments proposed in the other entities currently providing payroll services. The net saving resulting from consolidation cannot be precisely estimated because while the time-bound costs related to transitional capacities for payroll consolidation correspond to a one-time amount of \$205,100 under the regular budget in 2026, the one-time costs related to separations triggered by the consolidation cannot be estimated at this stage. While the Secretariat was able to calculate a central estimated upper threshold for over 2,500 post abolishments across the Secretariat, it would not be appropriate to apply the same methodology (i.e. the sample selected for the Secretariat-wide separation costs estimate would no longer be representative) in order to estimate the one-time costs resulting from separations triggered by the post abolishments in DOS due to consolidation.

85. The Advisory Committee was also informed, upon enquiry, that, in addition to the reductions of \$476,742,000 under regular budget revised estimates for 2026, other annual cost reductions not yet captured in the budget proposal would be realized beyond 2026. While not all anticipated budgetary implications can be costed with precision, some delayed impact of proposals included in the present report could be estimated. This was the case for two specific types of proposals: (a) Some entities have proposed post actions for 2026, either abolishment of posts or relocation to other duty stations, effective only after 1 January 2026. Hence, the proposed resource requirements for 2026 include

provisions for the required number of months in 2026 that would be discontinued in 2027; and (b) Under the support account, since the reductions related to the post actions are applied for six months in the revised estimates, additional reductions are expected for the 2026/27 period, when such reductions will be applied for the full year. Table 14 contains the estimated additional annual cost reductions beyond 2026 for the regular budget based on known factors.

Table 14
Additional annual cost reductions under the regular budget in 2027 and beyond
(Thousands of United States dollars)

<i>Entities</i>	<i>Additional cost reductions in 2027 and beyond</i>
Executive Office of the Secretary-General	217.7
Office of the United Nations Ombudsman and Mediation Services	74.4
Department for General Assembly and Conference Management	2,465.6
Department of Political and Peacebuilding Affairs	338.7
United Nations Special Coordinator for the Middle East Peace Process	360.4
Office of Counter-Terrorism	330.2
Office for Disarmament Affairs	410.1
United Nations Truce Supervision Organization	1,160.8
United Nations Military Observer Group in India and Pakistan	73.1
Office for Outer Space Affairs	129.5
Office of Legal Affairs	298.1
Independent Investigative Mechanism for Myanmar	269.5
International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011	185.0
Department of Economic and Social Affairs	2,746.6
UN Trade and development	935.3
UN Environment programme	268.0
United Nations Office on Drugs and Crime	700.0
UN-Women	56.5
Economic and Social Commission for Asia and the Pacific	45.3
Office of the United Nations High Commissioner for Human Rights	445.8
Department of Global Communications	1,293.7
Department of Management Strategy, Policy and Compliance	63.6
Department of Operational Support	475.6
Administration, Vienna	90.4
Total	13,433.9

86. The Advisory Committee notes the information provided on the savings resulting from the proposed relocation as well as the abolishment of a significant number of posts. The Committee considers that there is a need to provide additional clarification on the rationale followed to calculate these reductions, and whether they fully reflect all commensurate adjustments in resource requirements and related cost savings, including in areas such as asset management. In this regard, the Committee expects that the next budget submission will include more comprehensive information clearly demonstrating the direct impact of staffing changes on corresponding decreases in investments and requirements, including for assets and services, such as IT licenses, laptops, mobile devices, other IT peripherals, related supplies, and office furniture. The Committee stresses the importance of avoiding over-provisioning and reiterates its expectation that procurement plans be closely aligned with actual operational needs following the proposed changes.

V. Comments and observations on proposals by budget part/section

Part I
Overall policymaking, direction and coordination

Section 1
Overall policymaking, direction and coordination

Regular budget	
Approved for 2025	\$98,946,400
Proposed revised estimates for 2026	\$91,172,600
Variance compared with 2025 approved ^a	(\$7,773,800)
Percentage change ^a	(7.9)
Variance compared with 2025 approved (excluding an amount of \$1,157,700 for the redeployment to section 29B under UN80 consolidation)	(\$6,616,100)
Percentage change	(6.7)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
^a Section 1 includes entities that were exempted from the reduction targets under the revised estimates (see para. I.3).	

I.1 The revised budget for 2026 for section 1 amounts to \$91,172,600, before recosting, reflecting a reduction of \$7,773,800 (or 7.9 per cent) compared with the appropriation for 2025. With regard to the target set by the Secretary-General for overall resource reduction, the proposal represents a reduction of \$9,999,200 (or 9.9 per cent) compared with the proposed budget for 2026. Excluding an amount of \$1,157,700 relating to the redeployment to section 29B for the consolidation of executive offices, the revised budget for section 1 represents a reduction of \$6,616,100 (or 6.7 per cent), compared with the appropriation for 2025. The comparably lower scale of adjustments reflects the exemption of certain entities under section 1 from the reduction targets to be proposed under the revised estimates, as explained in paragraphs I.3–I.5.

I.2 The reduction of \$7,773,800 is attributable to: (a) a decrease of \$5,881,800 under posts (including \$1,145,700 for the redeployment of 7 posts to section 29B for UN80 consolidation) mainly driven by a net decrease of 38 posts compared with the approved levels for 2025 and the redeployment of nine posts across duty stations; as well as (b) lower requirements under non-post resources costs, mainly relating to contractual services and other staff costs.

General observations

Tailored approach to reductions under section 1

I.3 The Advisory Committee recalls that, in line with the Controller's guidance of 27 May 2025 on the revised estimates, the resident coordinator system and the Secretariat of the United Nations Staff Pension Committee were exempt from the presentation of budget reductions. In addition, while the potential for reductions could be explored for the Advisory Committee on Administrative and Budgetary Questions, the Board of Auditors, and the Independent Audit Advisory Committee, no specific budget reduction targets were set centrally for these entities, and any reduction proposals should allow the Organization to continue to fully maintain the required support to intergovernmental bodies and the servicing of their meetings. All other small entities were requested to propose reductions, although it was acknowledged that they might face challenges in meeting the set targets (see also A/80/7, para. I.14 and I.17).

I.4 The proposals under the revised estimates reflect this differentiated approach. Entities that presented no budget reductions comprise all policy-making organs, the Secretary-General, the Resident coordinator system, the Investigation into the conditions and circumstances resulting in the tragic death of Dag Hammarskjöld and of the members of the party accompanying him, and the United Nations Alliance of Civilizations. The following entities proposed reductions under non-posts resources but

presented no post changes: the Office of the Victims' Rights Advocate, the Office of the United Nations Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse, the United Nations Youth Office, and the Office of Data Protection and Privacy. The remaining entities under section 1 submitted post proposals under the revised estimates (see para I.14 below).

I.5 While acknowledging the tailored approaches applied to certain entities under section 1, the Advisory Committee reiterates its expectation that all entities demonstrate continued efforts and alignment with the objectives of the UN80 Initiative, and trusts that further efficiencies will be presented in the next budget submission, in conjunction with the ongoing efforts on workstreams 2 and 3 of the UN80 Initiative and the comprehensive review on the financing and governance of the resident coordinator system pursuant to General Assembly resolution 79/258 (see also A/80/7, para. I.17; see also para. I.12 below).

Consolidation and synergies within section 1 in the context of the UN80 Initiative

I.6 Upon enquiry, the Advisory Committee received information regarding entities under section 1 with protection-related mandates. Some mandates derive from Security Council resolutions (Office of the Special Representative of the Secretary-General for Children and Armed Conflict and Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict), others from General Assembly resolutions (Office of the Special Representative of the Secretary-General on Violence against Children) or from Secretary-General initiatives endorsed by the General Assembly (Office of the Victims' Rights Advocate and Office of the Special Coordinator for Sexual Exploitation and Abuse). Although areas of work may overlap, such as on issues relating to children (Office of the Special Representative of the Secretary-General for Children and Armed Conflict, Office of the Special Representative of the Secretary-

General on Violence against Children and Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict where survivors are children), operational contexts differ (for example, the mandates of the Office of the Special Representative of the Secretary-General for Children and Armed Conflict and the Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict pertain to conflict settings, whereas the mandate of the Office of the Special Representative of the Secretary-General on Violence against Children applies across all settings). Similarly, while both the Office of the Victims' Rights Advocate and Office of the Special Coordinator for Sexual Exploitation and Abuse deal with sexual exploitation and abuse involving United Nations staff, the first focuses on the victims, and the latter encompasses prevention, response and accountability more broadly.

I.7 In his report on the third workstream of the UN80 Initiative (A/80/392, para. 62), the Secretary-General indicates that a review will be conducted of approximately 30 special envoys, representatives, coordinators and advisers of the Secretary-General, with the aim to create greater impact across the United Nations system and reduce costly duplication at the senior leadership level. Upon enquiry, the Advisory Committee was informed that the Secretary-General would establish a timeline for advancing related proposals. Certain proposals can be implemented directly under the Secretary-General's authority, while others involving only the Secretariat will be incorporated into the proposed programme budget for 2027.

I.8 In this respect, the Advisory Committee also recalls the significant growth of section 1 over the last decade in terms of number of entities, staff and overall resources. Section 1 presently encompasses a wide array of normative and programmatic mandates, beyond its core functions of policymaking, direction and coordination, and comprises multiple entities that vary considerably in size, including several offices with fewer than 10 posts across all funding sources (see A/80/7, paras. I.8 and I.9).

I.9 The Advisory Committee reiterates the continued need to monitor the large number of high-level posts and positions in the Organization and to ensure that any proposals for their establishment are preceded by a thorough review of existing functions and structures to minimize possible overlap at the highest levels (A/78/745, para. 31). The Committee considers that greater efforts could have already been reflected in the revised estimates, pending the forthcoming proposals of the Secretary-General in the context of workstream 3 of the UN80 Initiative. The Committee therefore looks forward to proposals in the next budget submission that will reduce the number of senior leadership positions, streamline functions and resources where mandates intersect, and strengthen the alignment of section 1 with its core policymaking functions, including through greater consolidation of structures and enhanced cooperation among entities (see also A/80/7, para. I.9 and A/80/7/Add.10, para. 47-48, A/80/7/Add.11, paras. 8-9).

Impact on mandate implementation and mitigation

I.10 Upon enquiry, the Advisory Committee was informed that various measures have been identified to mitigate the impact on mandate implementation in light of the proposed resource reductions within section 1. These measures include: process optimization, such as streamlined clearance processes for the reports of the Secretary-General and enhanced case management practices within the Office of the Administration of Justice; redistribution of workloads within existing capacity; prioritization of critical functions; increased leveraging of technological tools, including virtual meeting and training platforms; greater use of in-house expertise in lieu of consultants and contractual services; and funding through voluntary contributions.

Resident coordinator system

I.11 The revised estimates report states that it does not include any proposed change to the current arrangements for the resident coordinator system and therefore maintains the continuation of the commitment authority with assessment not exceeding \$53 million for the period from 1 January to 31 December 2026, as presented in paragraph 47 of A/80/6, and in line with section XVIII of General Assembly resolution 79/258 A (A/80/400, table 6, footnote a). The Advisory Committee recalls that in section XVIII of its resolution 79/258 A, the General Assembly authorized the commitment authority with assessment for 2025 exceptionally and without creating a precedent (see also A/80/7, para. I.17). **The Advisory Committee notes that the Secretary-General's request to continue the same arrangements to enter into commitments with assessment not exceeding \$53 million for 2026 (see A/80/6 (sect. 1), paras. 1.353 and 1.354) is presented for approval of the General Assembly in the context of the proposed programme budget for 2026 and remains under the preview of the General Assembly.**

I.12 The revised estimates report further indicates that the Development Coordination Office will participate in the establishment of the common administrative platforms in New York and Bangkok in 2026 (A/80/400, paras. 21, 28 and 189). Upon enquiry, the Advisory Committee was informed that 25 posts (1 D-1, 3 P-5, 11 P-4, 3 P-3, 6 GS (PL) and 1 GS (OL)) funded through voluntary contributions within the Development Coordination Office in New York will be redeployed to Section 29B. The Committee was also informed that the new arrangement will offer the same level of services that is currently provided to the resident coordinator system and the Development Coordination Office by the Business Management Branch. Furthermore, the consolidated Executive Office in New York will not affect services currently delivered to the resident coordinator system by other providers throughout the Secretariat, including UNON and the regional economic commissions. The Resident Coordinator Office in Thailand and the regional Development Coordination Office will be part of the common administrative

platform in Bangkok together with eight other Secretariat entities that presently operate with separate administrative capacities. The establishment of a common administrative platform in Bangkok is expected to complement efforts by ESCAP to support the development of a United Nations system common back office under the efficiency agenda of the United Nations Sustainable Development Group (ibid., para. 28).

The Advisory Committee trusts that the ongoing efforts on workstream 3 of the UN80 Initiative and the comprehensive review on the financing and governance of the resident coordinator system pursuant to General Assembly resolution 79/258, will result in efficiencies that will be presented in the next budget submission. The Committee also trusts that information on efficiency gains deriving from the participation of the resident coordinator system in the common administrative platforms and its impact on the budget assumptions underpinning request for resources for the resident coordinator system under section 1 will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (see also para. I.5 above).

Comments and recommendations on posts

Table I.1
Staffing resources

<i>Section 1</i>	<i>Number</i>	<i>Details</i>
Approved for 2025	284	1 DSG, 9 USG, 5 ASG, 9 D-2, 17 D-1, 41 P-5, 38 P-4, 42 P-3, 15 P-2/1, 18 GS (PL), 79 GS (OL), 10 LL
<i>Changes from 2025 to PPB2026</i>		
Establishment	7	1 P-5, 3 P-4, 2 P-3, 1 P-2/1
Conversion	3	1 USG, 1 P-3, 1 GS (OL)
2026 proposed programme budget	294	1 DSG, 10 USG, 5 ASG, 9 D-2, 17 D-1, 42 P-5, 41 P-4, 45 P-3, 16 P-2/1, 18 GS (PL), 80 GS (OL), 10 LL
<i>Changes from PPB2026 to 2026 RE*</i>		
Abolishment	(42)	2 USG, 1 D-1, 4 P-5, 6 P-4, 6 P-3, 3 P-2/1, 19 GS (OL), 1 LL
Establishment	1	1 GS (PL)
Reclassification	(2)	1 D-1, 1 P-3
Reclassification	2	1 P-5, 1 P-2
Redeployment across sections for consolidation of executive office functions	(7)	1 D-1, 1 P-4, 2 GS (PL), 3 GS (OL)
Redeployment (within section across duty station)	–	1 P-5, 1 P-4, 1 P-3 from New York to Nairobi; 1 GS (OL) from New York to Nairobi as LL; 1 P-5, 2 P-3 from Geneva to Bonn; 1 GS (OL) from Geneva to Bonn as LL; and 1 P-3 from Beirut to Amman
2026 Revised estimates	246	1 DSG, 8 USG, 5 ASG, 9 D-2, 14 D-1, 39 P-5, 34 P-4, 38 P-3, 14 P-2/1, 17 GS (PL), 56 GS (OL), 11 LL
<i>Net changes between 2026 RE and 2025 approved</i>	(38)	
Net decrease	(39)	1 USG, 3 D-1, 2 P-5, 4 P-4, 4 P-3, 1 P-2, 1 GS (PL), 23 GS (OL)
Net increase	1	1 LL

*Excluding transitional capacities

I.13 Under the revised estimates report, the Secretary-General proposes a total of 246 regular budget funded posts for Section 1, reflecting a net decrease of 38 posts compared with 284 posts approved for 2025. The summary of staffing resources changes by entity is contained in table I.4. The proposal represents a 13.4 per cent reduction in the number of posts and 10.4 per cent reduction in proposed post resources. Excluding the proposed redeployment of 7 posts to section 29B, for consolidation of the executive offices, the net decrease of 253 posts reflects a reduction of 31 posts, representing a 10.9 per cent reduction in the number of posts and a 8.3 per cent reduction in the post resources.

I.14 The proposed post changes under the revised estimates relate to the following entities: Executive Office of the Secretary-General; the Offices of the Director General at UNOG, UNOV and UNON; the Offices of the Special Representatives of the Secretary-General for Children and Armed Conflict, Sexual Violence in Conflict and Violence Against Children; the Office of the United Nations Ombudsman and Mediation Services; the Office of the Administration of Justice, the Ethics Office; the Office for Digital and Emerging Technologies, and the Special Envoy for Future Generations. The proposed post changes, by component or subprogramme proposals by entity are detailed in table I.5.

I.15 Excluding the redeployment of one D-1 post to section 29B, the proposal would result in a reduction of 5 posts (6.2 per cent) at the P-5 and above level (1 USG, 2 D-1 and 2 P-5) in section 1 overall, compared with the levels approved for 2025. The nine Under-Secretary-General posts approved for 2025 would be reduced by one, owing to the proposed abolishment and planned conversion to extrabudgetary funding of the Under-Secretary-General for Policy within the Executive Office of the Secretary-General (see para. I.21 below), while the number of Assistant Secretaries-General (five) remains unchanged.

Taking also into account the anticipated consolidation and reduction of posts at the highest levels

(see para. I.9 above), the Advisory Committee again trusts that a comprehensive table listing all Under-Secretary-General and Assistant Secretary-General posts and positions financed through extrabudgetary resources, along with information on mandates and the related post and non-post resources, will be provided in the next budget submission (A/79/7, para. I.44).

Post changes under the proposed programme budget for 2026 and the revised estimates

I.16 The Advisory Committee notes that certain post proposals contained in the revised estimates amend requests originally submitted under the proposed programme budget for 2026 for the three entities outlined below. While the revised estimates present these changes as “abolishment” or “reclassification”, they do not represent a variance against approved staffing levels, as the comparison is made against the proposed programme budget for 2026 which has not yet been approved by the General Assembly. The Committee discusses the baseline for proposed or revised budgets in chapter I above.

- (a) For the Office of the Special Representative of the Secretary-General for Children and Armed Conflict, a Data Specialist (P-3) post had been proposed for establishment in the programme budget for 2026 (see A/80/7, para. I.20). The revised estimates replace that request proposing the abolishment of the Data Specialist (P-3) in conjunction with the establishment of one Senior Data Analysis Assistant (GS (PL)) post. Although presented as an abolishment under the revised estimates, the P-3 post was not approved as part of the 2025 budget (see also para. I.28 below).
- (b) For the Office for Digital and Emerging Technologies, the programme budget submission for 2026 proposed the establishment of three posts of Programme Management Officer (2 P-4 and 1 P-3). While the proposed establishment of the two P-4 posts remain valid and unchanged in the revised estimates, the P-3 post is now presented as an Associate Programme Manager (P-

2) post (see A/80/7, para. I.21 and para. I.44 below). Although categorized as a “reclassification” of the P-3 Programme Management, the proposal would entail, in effect, the establishment of a new P-2 post, since the P-3 post has not been approved by the General Assembly.

- (c) For the Special Envoy of the Secretary-General for Future Generations, the revised estimates propose the abolishment of five posts (1 USG, 1 P-5, 1 P-3, 1 P-2 and 1 GS(OL)), in lieu of the originally proposed conversion of three posts (1 USG, 1 P-3, and 1 GS(OL)) from extrabudgetary resources to regular budget funding and the establishment of two posts (1 P-5 and 1 P-2) contained in the programme budget for 2026 (A/80/7, para. I.22). As this entity was not included in the 2025 budget and no regular posts were approved for it, the revised estimates proposal does not constitute an actual reduction of the approved staffing levels.

I.17 The Advisory Committee notes that the proposal to establish one Administrative Officer (P-4) post for the Independent Audit Advisory Committee in the programme budget for 2026, (A/80/6 (Sect. 1), annex II), remains valid and unchanged by the revised estimates. The Independent Audit Advisory Committee was among the entities exempt from centrally set budget reduction targets, but could nonetheless explore potential reductions, while preserving its ability to fully support intergovernmental bodies (see para. I.4 above). The observations of the Committee on that proposal are contained in A/80/7, para. I.19.

Vacant posts

I.18 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of the 42 posts proposed for abolishment, 18 are vacant, 6 were posts not yet established, and 18 were encumbered.

Should the proposal be approved, 21 vacant posts would remain. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of staff members under section 1 who would otherwise be separated.**

A. Executive Office of the Secretary-General

I.19 Under the revised estimates for 2026, a total of 68 regular-budget funded posts are proposed for the Executive Office of the Secretary-General, reflecting a decrease of 24 posts compared with the posts approved for 2025, or a reduction of 26.1 per cent in the number of posts under the regular budget and 23.0 per cent in proposed post resources (see table I.4).

I.20 The proposed post changes are: (a) the abolishment of 17 posts (1 USG, 1 D-1, 2 P-5, 2 P-4, 2 P-3 and 9 GS(OL)); (b) the reclassification of one D-1 to P-5; and (c) the redeployment of 7 posts (1 D-1, 1 P-4, 2 GS (PL) and 3 GS(OL)) to section 29B for the consolidation of the executive office functions (see table I.5).

I.21 Upon enquiry, the Advisory Committee was informed that six posts, including the Under-Secretary-General for Policy and his front office (1 P-5 and 2 GS (OL)), along with one P-4 and one GS (OL), were proposed to be abolished and be re-established through voluntary contributions from April 2026 until the end of the current Secretary-General's term to address transitional needs. Regarding the Under-Secretary-General for Policy, the Committee was informed that the position was created with the title Senior Advisor on Policy in 2017 through extrabudgetary funding and converted to the regular budget

in the 2018–2019 biennium. Its purpose was to support the Secretary-General in maintaining a holistic overview and strategic oversight of policy matters across all pillars of the United Nations, ensuring an integrated approach, and leading efforts on system-wide coherence on crisis prevention. At the start of the Secretary-General's second term, the role evolved into the Under-Secretary-General for Policy and integrated the additional function of overseeing major time-bound initiatives, such as Our Common Agenda, the Data Strategy and the UN80 Initiative. Upon enquiry, the Advisory Committee was informed that until the end of the current Secretary-General's term, the Under-Secretary-General will continue to lead the UN80 reforms and oversee units of the Executive Office of the Secretary-General that are working on the Secretary-General's flagship initiatives and other policy matters. Arrangements for this post after 2026 will depend on the incoming Secretary-General's priorities and any reorganization of the Executive Office. **While not recommending against the abolishment of the post of Under-Secretary-General for Policy, the Advisory Committee notes the proposed establishment of the post reflected its functions as setting the overall strategic policy direction of the Organization and leading broad-spectrum institutional reforms, which are core functions of the Organization and, therefore, to be funded through regular budget resources to uphold transparency, impartiality and operational independence in the performance of duties. The Committee notes the Secretary-General's current view of the post as directly related to the Secretary-General's flagship initiatives. The Committee trusts that further clarification on the evolution of understanding of the functions and roles to be performed by the Under-Secretary-General for Policy, and the corresponding change in the identified most appropriate source of funding for the post, will be provided to the General Assembly at the time of consideration of the present report.**

B. Offices of the Director-General at UNOG, UNOV and UNON

I.22 Under the revised estimates, the Secretary-General proposes a total of 16 regular-budget funded posts for the Office of the Director-General at UNOG, reflecting the decrease of 1 post compared with the levels approved for 2025, owing to the proposed abolishment of one Programme Manager Officer (P-3) post (see tables I.4 and I.5). This represents a reduction of 5.9 per cent in the number of posts and 5.3 per cent in the proposed post resources compared with the approved 2025 budget. The Office of the Director-General at UNOG has a higher number of senior posts (1 USG, 2 D-1 and 2 P-5), compared with the other two Director-General Offices (UNOV has one P-5, with the Executive Director of UNODC holding concurrently the position of Director-General of UNOV; and UNON has 1 USG, 1 D-1 and 1 P-5). The Advisory Committee was informed, upon enquiry, that the two D-1 posts in the UNOG Office would remain essential to its effective functioning, with the D-1 Chief of Staff providing internal strategic coordination and the D-1 Chief of Protocol providing external, diplomatic and event management direction (see para. I.26 below). **The Advisory Committee trusts that UNOG will review the need for two director-level posts in a small office and present the outcome of its assessment in the next budget proposal.**

I.23 For the Office of the Director-General at UNOV, the Secretary-General proposes a total of 8 regular-budget funded posts under the revised estimates, reflecting a decrease of 1 post compared with the posts approved for 2025, due to the proposed abolishment of one Staff Assistant (GS(OL)) post (see tables I.4 and I.5). This represents a reduction of 11.1 per cent in the number of posts and 8.2 per cent in proposed post resources compared with the approved 2025 budget. Information provided to the Advisory Committee indicates that one post of Coordinator, Programme Management (P-3) has been vacant since August 2023, with no explicit justification presented for its continued requirement. **While acknowledging liquidity-related challenges, the Advisory Committee recalls the General Assembly's repeated**

emphasis (resolutions 79/257, 78/252 and 77/262) on the need for the Secretary-General to continuously review all vacant posts, particularly those vacant for two years or longer, and to propose retention, repurposing or abolishment based on demonstrated need (see also A/80/7, para. 47). The Advisory Committee is not convinced that the operational necessity for the post of Coordinator, Programme Management (P-3) in the Office of the Director-General at UNOV has been sufficiently substantiated in the context of the UN80 Initiative and recommends its abolishment.

I.24 With respect to the Office of the Director General at UNOV, the Advisory Committee was also informed, upon enquiry, that the entity encompasses a New York Liaison Office funded through the regular budget, comprising two posts (one Drug Control and Crime Prevention Officer (P-4) and one Administrative Assistant (GS (OL))), to represent UNOV and UNODC at Headquarters and maintain relations with United Nations entities and Permanent Missions, including those not present in Vienna. The Advisory Committee notes that the Offices of the Director-General at UNOG and UNON do not have a presence in New York. **The Advisory Committee trusts that additional information on the New York Liaison Office will be provided to the General Assembly at the time of its consideration of the present report, and that an assessment will be undertaken as to whether its functions appropriately align with its placement under the Office of the Director-General at UNOV or under section 16, UNODC, and that any related proposals be presented in the next budget submission (see also para. I.26 below).**

I.25 Under the revised estimates, the Secretary-General proposes a total of 8 regular-budget funded posts for the Office of the Director-General at UNON, reflecting a decrease of 2 posts compared with the

levels approved for 2025, owing to the proposed abolishment of one P-4 Legal Officer and one P-2 Associate Protocol Officer (see tables I.4 and I.5). This represents a reduction of 20.0 per cent in the number of posts and 21.5 per cent in proposed post resources compared with the approved 2025 budget. Upon enquiry, the Advisory Committee was informed that, following the abolishment of the P-4 post, the Office would no longer have any dedicated in-house legal capacity, and would instead seek to obtain legal services, on a more limited scale, through the common administrative platform. The Committee notes that the Offices of the Director General at UNOG and UNOV will each retain legal expertise at the P-5 level. **The Advisory Committee is of the view that maintaining one dedicated legal post constitutes basic capacity required at Offices away from Headquarters and notes that, should the proposal be approved, the Office of the Director-General would have no capacity left, with the envisaged alternative support through the common administrative platform expected to be more limited. The Committee therefore recommends against the proposed abolishment of the Legal Officer (P-4) post (see also para. I.26 below).**

I.26 The Advisory Committee notes the different approaches in the proposed reductions among the three Offices of the Director General in the Offices away from Headquarters. While acknowledging that UNOG, UNOV and UNON differ in terms of their scale of operations, entities they serve and intergovernmental processes they support, the Advisory Committee trusts that, in the context of the UN80 Initiative, the Secretary-General will conduct a comparative analysis to identify the functions and core capacities required within the Offices of the Director-General, as well as those that may be more efficiently carried out by other components of the Offices away from Headquarters, other entities, or through consolidation within the common administrative platform,

with related proposals to be presented in the next budget submission. The Committee further discusses related matters in sections 29D, 29E and 29F.

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

I.27 Taking into account the combined requirements presented under the proposed programme budget and the revised estimates for 2026, the Office of the Special Representative of the Secretary-General for Children and Armed Conflict would comprise 12 posts (1 USG, 3 P-5, 1 P-4, 3 P-3, 2 GS(PL) and 2 GS(OL)) (see table I.4). While the number of posts would remain unchanged compared to the approved budget 2025, there would be a reduction of 6.6 per cent in post resources due to proposed post changes.

I.28 The proposed post changes comprise the abolishment of one Programme Management Officer (P-4) post and one Data Specialist (P-3) in conjunction with the establishment of one Senior Data Analysis Assistant GS (PL) (see table I.5). Although presented as an abolishment under the revised estimates, the P-3 post had not been approved as part of the 2025 budget; it was only proposed for establishment under the programme budget for 2026 (see para. I.16 (a) above). The Advisory Committee had recommended against the post proposals contained in the programme budget for 2026, pending the submission of the revised estimates (A/80/7, para. I.25). Upon enquiry, the Advisory Committee was informed that the initial proposal for the establishment of a P-3 post had been reviewed in the context of the revised estimates, and while the functions remained necessary, it was considered that they could be delivered at the GS(PL) level, taking into account improved technological tools and internal support arrangements.

I.29 Regarding the Programme Management Officer (P-4) post proposed for abolishment, the Advisory Committee was informed, upon enquiry, that the proposal reflected a shift towards political affairs rather than programme management and that certain functions undertaken by this post would be absorbed by existing capacity within the Office. **The Advisory Committee trusts that more information on the functions of the Programme Management Officer (P-4) will be provided to the General Assembly at the time of its consideration of the present report, including clarification as to whether they relate to political engagement with parties to conflict and support engagement with Member States and other entities on the core mandate of the Office.**

I.30 The Advisory Committee notes that Office has two posts carrying out outreach and communications functions: one Chief, Analysis & Outreach Unit (P-5), which is one the three posts at the P-5 level within the Office and leads global advocacy, communications and analysis; and one Communication Officer (P-3). **The Advisory Committee trusts that the number of positions dedicated to outreach and communications will be kept under review and trusts that opportunities for synergies among entities with similar mandates will be explored** (see paras. I.6 and I.9 above).

D. Office of Administration of Justice

I.31 Under the revised estimates for 2026, the Secretary-General proposes a total of 33 regular-budget funded posts for the Administration of Justice, reflecting a net decrease of 7 posts (1 P-4, 1 P-3, 5 GS(OL)/LL), excluding additional temporary transitional capacity (see table I.4). This represents a reduction of 17.5 per cent in the number of posts and 18.3 per cent in proposed post resources compared with the approved 2025 budget. When transitional capacity is included, the proposal represents a decrease

of 2 posts, reflecting a 5 per cent reduction in the number of posts and a 7.9 per cent reduction in proposed post resources compared with the approved 2025 budget.

I.32 The proposed post changes comprise: (a) the abolishment of 7 posts in the registries of the United Nations Dispute Tribunal (UNDT); (b) the establishment of 5 temporary posts as transitional capacity for the UNDT; and (c) the redeployment across duty stations of 9 posts in connection with the proposed relocation of the: (i) UNDT registry from Geneva to Bonn; (ii) the United Nations Appeals Tribunal (UNAT) registry from New York to Nairobi; and (iii) functions of the Office of Staff Legal Assistance (OSLA) from Geneva to Bonn and from Beirut to Amman (see table I.5).

I.33 The proposal for abolishment relates to 7 posts (1 P-4, 1 P-3, 4 GS (OL) and 1 LL) in the UNDT registries. Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, six of those posts were vacant, including two for over two years. The registries supporting the UNDT in New York, Geneva and Nairobi have been operating with three fewer Legal Officers at the P-4 and P-3 levels and four fewer Assistants, equivalent to almost one full registry team. Mitigation measures have been put in place in light of these staffing gaps, including increased use of virtual modalities and expedited case management practices, such as earlier case assignment, accelerated issuance of case management orders and tailored deployments of half-time judges. In addition, updated standard operating procedures and functional streamlining across the three registries are expected to support continued delivery of essential services.

I.34 Regarding the proposed establishment of 5 temporary posts (1 P-4, 1 P-3, 2 GS(OL) and 1 LL) for transitional capacity until 31 December 2026, the Advisory Committee was informed, upon enquiry,

that the posts would support the UNDT Registries, as follows: one P-4 Legal Officer (Geneva); one P-3 Legal Officer (Geneva); one GS (OL) Legal Assistant (Geneva); one GS (OL) Staff Assistant (New York); and LL Legal Assistant (Nairobi), mirroring the functions of posts proposed for abolishment. According to the Secretariat, the UNDT caseload beyond 2026 is difficult to project at this stage. While the overall number of applications received by the Tribunal had been declining since 2015 when it peaked at 438 applications (A/80/509, para. 3 (b)), the Committee was informed that decisions to abolish encumbered posts and relocations of offices in connection with the revised estimates would likely lead to an increase in caseload. In the first eight months of 2025, for example, OSLA experienced a 27 per cent increase in the average monthly number of cases compared with 2024 and 49 per cent compared with the monthly average for 2020-2023. However, relatively few cases on termination of appointments had proceeded to litigation as at 29 September 2025. According to the Secretariat, the issuance of the administrative instruction on the downsizing or restructuring resulting in termination of appointments (ST/AI/2023/1), together with efforts of the Secretariat to ensure manager awareness has brought greater clarity to the procedures and obligations of the Administration (A/80/509, paras.6-8). **The Advisory Committee notes the implemented and planned efficiency measures to mitigate the impact of ongoing staffing gaps (see para. I.29 above), and the progressive refinement of the administrative framework. The Committee also recalls the General Assembly's emphasis on making full use of the informal system of the administration of justice to avoid unnecessary litigation, the filtering role of the Management Advice and Evaluation Section and OSLA (see resolutions 79/254 paras. 12 and 20). In light of the above, and taking into account that actual caseload projections remain uncertain at this stage, with a significant number of staff participating in the programme of agreed early separation, as well as the lag between potential cases and the commencement of proceedings before UNDT, the Advisory Committee recommends against the establishment of the temporary posts of one Legal Officer (P-**

3) and one Legal Assistant (GS (OL) in Geneva at this time, but will keep the need for temporary capacity under review based on the evolving caseload.

I.35 Regarding the proposed relocations, the Advisory Committee was provided with the table I.2.

Table I.2

Proposed relocations within the Office of Administration of Justice

Funding	Section	Grade	Title	Impact
RB	UNAT	P-5	Senior Legal Officer	Relocated to Nairobi
RB	UNAT	P-4	Legal Officer	Relocated to Nairobi
RB	UNAT	P-3	Legal Officer	Relocated to Nairobi
RB	UNAT	GS (OL)	Legal Assistant	Relocated to Nairobi (via abolishment/establishment)
RB	UNDT Geneva	P-5	Senior Legal Officer	Relocated to Bonn
RB	UNDT Geneva	P-3	Legal Officer	Relocated to Bonn
RB	UNDT Geneva	GS (OL)	Legal Assistant	Relocated to Bonn (via abolishment/establishment)
RB	OSLA Beirut	P-3	Legal Officer	Relocated to Amman
RB	OSLA Geneva	P-3	Legal Officer	Relocated to Bonn

I.36 Upon enquiry, the Advisory Committee was informed that the proposed relocation to Bonn of the UNDT registry in Geneva was based, inter alia, on an assessment of time zone coverage, the principle of decentralization which supported maintaining a presence in Europe, and financial considerations. The relocation of the Registry staff to Bonn would entail savings of \$194,000, partially offset by increased travel costs. The Advisory Committee recalls that Article 6(2) of the UNDT Statute, adopted by the General Assembly in resolution 63/253 and amended by subsequent resolutions, and Article 21(2) of the UNDT Rules of Procedure, approved by the General Assembly in resolution 64/119, and subsequently amended in resolution 77/260, state that the Registries of the Dispute Tribunal shall be established in New York, Geneva and Nairobi, each consisting of a Registrar and such other staff as necessary. The Committee was informed, upon enquiry, that the General Assembly would need to consider amending both provisions in case it decided to relocate the Geneva registry of UNDT to Bonn.

I.37 Upon enquiry, the Advisory Committee was also informed that the proposed relocation of the registry of UNAT from New York to Nairobi was based, inter alia, on the limited in-person sessions of the Appeals Tribunal, a large staff presence in Nairobi, and daily subsistence allowance costs. UNAT judges are based in their respective national jurisdictions and attend sessions three times a year for two weeks at a time. The estimated savings related to this relocation amount to \$63,900. The Advisory Committee recalls that Article 4(1) and (3) of the UNAT Statute, which was adopted by General Assembly resolution 63/253 and amended by subsequent resolutions, provides that the Appeals Tribunal shall exercise its functions in New York and shall hold ordinary sessions for the purpose of hearing cases. The Appeals Tribunal shall normally hold two ordinary sessions per calendar year and may decide to hold sessions in Geneva or Nairobi, as required by its caseload. Furthermore, Article 5(2) of the UNAT Statute and Article 21 of UNAT Rules of Procedure, which were adopted by the General Assembly in resolution 64/119 and amended in subsequent resolutions, provide that the registry of the Appeals Tribunal shall be established in New York and shall consist of a Registrar and such other staff as necessary. The Committee was informed, upon enquiry, that the General Assembly would need to consider amending provisions related to the location of the UNAT and its registry, if it decided to approve the proposed relocations.

I.38 **The Advisory Committee notes with concern that the proposed relocations are not in line with the relevant provisions of the Statutes and Rules of Procedures of UNDT and UNAT, as adopted by the General Assembly, and are presented without following appropriate procedures for their prior amendment. Noting that relocations cannot take place within the existing legal framework, the Committee recommends against the proposed relocation of UNDT and UNAT registry posts to Bonn and Nairobi, respectively. Should any future proposal for the relocation of**

the registries be presented, the Committee trusts that they will be submitted in full accordance with the applicable legal framework and that all appropriate procedural steps would be followed.

I.39 Regarding OSLA, it is proposed that two Legal Officer (P-3) posts in Beirut and Geneva would relocate to Amman and Bonn, respectively, with estimated savings amounting to \$57,700. **The Advisory Committee trusts that appropriate measures will be taken to ensure that personnel continue to have effective access to legal advice and representation from OSLA.**

E. Office of Data Protection and Privacy

I.40 Under the revised estimates, no post changes are proposed for the Office of Data Protection and Privacy. The Office achieved a 5.0 per cent reduction compared with the 2025 approved budget, through a decrease of \$42,800 under non-posts resources. Upon enquiry, the Advisory Committee was informed that the Office's three approved posts (1 D-1, 1 P-3 and 1 P-2) have remained vacant since its establishment pursuant to General Assembly resolution 78/252 (see also A/80/7 para. I. 26 and A/79/7, para. I.18). While the Data Protection and Privacy Officer (P-3) has been selected, with onboarding expected by the end of October 2025, the selection of the Chief Data Protection and Privacy Officer (D-1) was still pending, and no candidates expressed interest in the Associate Data Protection and Privacy Officer (P-2) post which was included in the YPP Managed Reassignment Programme in September 2025.

I.41 The Advisory Committee notes that despite the continued lack of dedicated personnel since establishment of the Office, the Secretary-General promulgated a bulletin establishing an overarching data protection and privacy policy for the United Nations (ST/SGB/2024/3), which, according to the Secretariat, represents a significant milestone and a critical first step in strengthening the Organization's

approaches to data protection and privacy (A/80/6, para. I.405 and I.409). The Committee was further informed, upon enquiry, that the Secretariat had also taken steps, through interim arrangements, to operationalize the new policy, including through the launch of a system-wide data privacy baseline assessment, training, updated legal clauses and privacy notices on United Nations websites.

I.42 The Advisory Committee notes that although the three posts of the Office of Data Protection and Privacy have remained vacant since its establishment, policy and operational groundwork has progressed through internal arrangements. In the context of efforts under the UN80 Initiative to identify opportunities for structural consolidation, resource streamlining and enhanced cooperation among entities, the Committee recommends the abolishment of the longstanding vacant posts of Chief Data Protection and Privacy Officer (D-1) and Associate Data Protection and Privacy Officer (P-2). The Committee trusts that the need for a separate, standalone Office of Data Protection and Privacy will be reassessed in the context of the UN80 Initiative (see also para. I.9 above) and that any related proposals, including for the potential redeployment of the Data Protection Officer (P-3) post, will be presented in the next budget submission. The Committee further trusts that consideration be given to establishment of a coordination mechanisms, drawing on existing capacity within relevant Secretariat entities, to support the progressive integration of data protection and privacy compliance across the Organization, with an update to be provided in the next budget submission.

F. Office for Digital and Emerging Technologies

I.43 Taking into account the combined requirements presented under the proposed programme budget for 2026 and the revised estimates, the Office for Digital and Emerging Technologies would comprise 8

posts (1 USG, 1 P-5, 3 P-4 and 3 P-2), reflecting a net increase of 2 posts compared with the levels approved for 2025 (see table I.4). This represents an increase of 33.3 per cent in the number of posts and 15.6 per cent in post resources.

I.44 The proposed post changes for 2026 comprise the following: (a) the abolishment of one Programme Management Assistant (GS(OL)) proposed under the revised estimates; (b) the establishment of two Programme Management Officer (P-4) posts under the proposed programme budget for 2026, which remains unchanged by the revised estimates; and (c) the reclassification of one Associate Programme Management Officer (P-2) under the revised estimates, in lieu of the Programme Manager (P-3) post included in the programme budget for 2026 (see para. I.16 (b) above; see also table I.5). The Advisory Committee had recommended against the post proposals contained in the programme budget for 2026 pending the submission of the revised estimates (A/80/7, para. I.25).

I.45 Regarding the establishment of the two Programme Management Officer (P-4) posts, one would be based at ECA and the other at ECLAC. They would support the regional and local implementation of the Global Digital Compact, including by advising resident coordinators on support to governments on digital and emerging technologies (A/80/6 (Sect. 1), annex II). Upon enquiry, the Advisory Committee was informed that the proposal reflects a strategic prioritization based on identified gaps and scarce resources, and did not preclude the future establishment of similar functions in other regions. **The Advisory Committee has previously recommended a phased approach to the development of the Office for Digital and Emerging Technologies, and underscored the need for a fuller assessment of its functions, structure and regional presence, to ensure that its coordinating role is fully understood and implemented in conjunction with other entities and mechanisms, such as the United Nations**

System Chief Executives Board for Coordination, to avoid duplication and overlap (see also A/79/7, Add.43, para. 48). In this regard, and in the context of the ongoing efforts under the UN80 Initiative, the Committee trusts that the Office will further assess the most effective arrangements for supporting the regional implementation of its mandate, including how its work on digital and emerging technologies can be effectively integrated and mainstreamed within the regional commissions in the context of the regional reset, such as benefiting from training of existing capacity or reliance on the regional presence of other entities system-wide, and will provide proposals thereon in the next budget submission. In light of the above, the Committee recommends against the establishment of the two Programme Management Officer (P-4) posts at this stage.

Comments and recommendations on non-post resources

I.46 The proposed non-post resources for section 1 under the revised estimates amount to \$40,370,600 reflecting a decrease of \$1,892,000 (or 4.5 per cent) compared with the approved level for 2025 and a decrease of \$2,364,200 (or 5.5 per cent) compared with the 2026 proposed programme budget. Non-posts resources related to the redeployment to section 29B amount to \$12,000.

Table I.3

Evolution of regular budget resources (Thousands of dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved ²	
Object of expenditure	Approved	Expenditure	Approved	Expenditures as of 30 September 2025 ³	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimates ¹	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)
Posts	51,003.7	49,142.8	56,683.8	40,659.1	58,437.0	(1,337.0)	50,802.0	(5,881.8)	(10.4)
Other staff costs	3,393.8	2,621.7	4,317.1	2,289.4	4,305.8	-	3,836.2	(480.9)	(11.1)
Non-staff compensation	3,225.0	2,685.5	3,411.8	1,679.2	3,411.8	-	3,061.8	(350.0)	(10.3)
Hospitality	114.7	105.4	126.8	1.8	126.8	-	118.8	(8.0)	(6.3)
Consultants	593.1	867.4	675.9	341.7	684.1	(82.0)	504.7	(171.2)	(25.3)
Travel of representatives	7,340.3	6,126.3	7,460.6	5,861.5	7,460.6	-	7,460.6	-	0.0
Travel of staff	1,920.9	2,319.7	2,187.5	1,134.7	2,283.5	(192.0)	1,839.0	(348.5)	(15.9)

Contractual services	4,942.2	4,262.5	5,695.3	3,515.3	5,636.2	(67.0)	4,928.2	(767.1)	(13.5)
General operating expenses	818.5	637.8	807.5	340.7	743.5	(8.7)	714.2	(93.3)	(11.6)
Supplies and materials	127.8	37.2	104.1	5.6	106.2	(22.2)	99.2	(4.9)	(4.7)
Furniture and equipment	138.6	140.0	149.3	54.1	178.3	(21.1)	151.6	2.3	1.5
Improvement of premises	-	3.7	-	0.6	-	-	-	-	-
Grants and contributions	18,765.1	18,794.9	17,326.7	9,381.8	17,798.0	-	17,656.3	329.6	1.9
Total	92,383.7	87,744.9	98,946.4	65,265.6	101,171.8	(1,730.0)	91,172.6	(7,773.8)	(7.9)

¹ Includes transitional capacities

² The lower variances compared to the numbers captured in the resource tables of the revised estimates report A/80/400 reflect the inclusion in the variance amounts and percentages, the resources redeployed to DOS for consolidation and transitional capacities.

³ In its resolution 79/258 the General Assembly also authorized the Secretary-General, exceptionally and without creating a precedent, to enter into commitments with assessment not exceeding \$53 million for the period from 1 January to 31 December 2025 for the RC System. As of 30 September 2025, expenditures of \$47.7 million have been incurred.

I.47 In its report on the proposed programme budget for 2026 (A/80/7), the Advisory Committee recommended reductions for non-post resources under section 1, amounting to \$393,000 across various entities and budget classes, as summarized in the table above and detailed in paragraph I.31 of that report. **The Advisory Committee notes that proposed resources under supplies and materials exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendation on non-posts requirements under the proposed programme budget for 2026.**

Conclusion

I.48 **Subject to the observations and recommendations in paragraphs I.23, I.25, I.34, I.38, I.42, I.45, and I.47 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 1.**

Table I.4

Summary of post actions by entity*Independent Audit Advisory Committee*

	<i>Number</i>	<i>Details</i>
Approved for 2025	2	1 P-5, 1 GS (OL)
<i>Changes from 2025 to PPB2026</i>		
Establishment	1	1 P-4
2026 proposed programme budget	3	1 P-5, 1 P-4, 1 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>	–	No changes
2026 Revised estimates	3	1 P-5, 1 P-4, 1 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	1	1 P-4

Executive Office of the Secretary-General

	<i>Number</i>	<i>Details</i>
Approved for 2025	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 12 P-4, 6 P-3, 2 P-2/1, 9 GS (PL), 37 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	92	1 DSG, 2 USG, 1 ASG, 6 D-2, 7 D-1, 9 P-5, 12 P-4, 6 P-3, 2 P-2/1, 9 GS (PL), 37 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(17)	1 USG, 1 D-1, 2 P-5, 2 P-4, 2 P-3, 9 GS (OL)
Reclassification	–	1 D-1 to P-5
Redeployment across sections for consolidation of executive office functions	(7)	1 D-1, 1 P-4, 2 GS (PL), 3 GS (OL)
2026 Revised estimates	68	1 DSG, 1 USG, 1 ASG, 6 D-2, 4 D-1, 8 P-5, 9 P-4, 4 P-3, 2 P-2/1, 7 GS (PL), 25 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(24)	1 USG, 3 D-1, 1 P-5, 3 P-4, 2 P-3, 2 GS (PL), 12 GS (OL)

Office of the Director-General, United Nations Office at Geneva

	<i>Number</i>	<i>Details</i>
Approved for 2025	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2/1, 2 GS (PL), 6 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	17	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-3, 1 P-2/1, 2 GS (PL), 6 GS (OL)

Changes from PPB2026 to 2026 RE

Abolishment	(1)	1 P-3
2026 Revised estimates	16	1 USG, 2 D-1, 2 P-5, 2 P-4, 1 P-2/1, 2 GS (PL), 6 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(1)	1 P-3

Office of the Director-General, United Nations Office at Vienna

	<i>Number</i>	<i>Details</i>
Approved for 2025	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL), 4 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	9	1 P-5, 2 P-4, 1 P-3, 1 GS (PL), 4 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(1)	GS (OL)
2026 Revised estimates	8	1 P-5, 2 P-4, 1 P-3, 1 GS (PL), 3 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(1)	1 GS (OL)

Office of the Director-General, United Nations Office at Nairobi

	<i>Number</i>	<i>Details</i>
Approved for 2025	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2/1, 3 LL
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	10	1 USG, 1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 P-2/1, 3 LL
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(2)	1 P-4, 1 P-2/1
2026 Revised estimates	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 1 P-3, 3 LL
<i>Net changes between 2026 RE and 2025 approved</i>	(2)	1 P-4, 1 P-2/1

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

	<i>Number</i>	<i>Details</i>
Approved for 2025	12	1 USG, 3 P-5, 2 P-4, 3 P-3, 1 GS (PL), 2 GS (OL)
<i>Changes from 2025 to PPB2026</i>		
Establishment	1	1 P-3

2026 proposed programme budget	13	1 USG, 3 P-5, 2 P-4, 4 P-3, 1 GS (PL), 2 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(2)	1 P-4, 1 P-3
Establishment	1	1 GS (PL)
2026 Revised estimates	12	1 USG, 3 P-5, 1 P-4, 3 P-3, 2 GS (PL), 2 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	–	
Net decrease	(1)	1 P-4
Net increase	1	1 GS (PL)

Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict

	<i>Number</i>	<i>Details</i>
Approved for 2025	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3, 2 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	8	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3, 2 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(1)	1 GS (OL)
2026 Revised estimates	7	1 USG, 1 D-1, 1 P-5, 1 P-4, 2 P-3, 1 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(1)	1 GS (OL)

Office of the Special Representative of the Secretary-General on Violence against Children

	<i>Number</i>	<i>Details</i>
Approved for 2025	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL), 1 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	10	1 ASG, 1 P-5, 3 P-4, 3 P-3, 1 GS (PL), 1 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(1)	1 P-4
2026 Revised estimates	9	1 ASG, 1 P-5, 2 P-4, 3 P-3, 1 GS (PL), 1 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(1)	1 P-4

Office of the United Nations Ombudsman and Mediation Services

	<i>Number</i>	<i>Details</i>
Approved for 2025	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL), 3 LL
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	21	1 ASG, 1 D-1, 7 P-5, 2 P-4, 2 P-3, 5 GS (OL), 3 LL
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(3)	1 P-5, 2 GS (OL)
2026 Revised estimates	18	1 ASG, 1 D-1, 6 P-5, 2 P-4, 2 P-3, 3 GS (OL), 3 LL
<i>Net changes between 2026 RE and 2025 approved</i>	(3)	1 P-5, 2 GS (OL)

Office of Administration of Justice

	<i>Number</i>	<i>Details</i>
Approved for 2025	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2/1, 11 GS (OL), 4 LL
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	40	1 D-2, 1 D-1, 5 P-5, 6 P-4, 11 P-3, 1 P-2/1, 11 GS (OL), 4 LL
<i>Changes from PPB2026 to 2026 RE*</i>		
Abolishment	(7)	1 P-4, 1 P-3, 4 GS (OL), 1 LL
Redeployment (within section across duty station)	–	1 P-5, 1 P-4, 1 P-3 from New York to Nairobi; 1 GS (OL) from New York to Nairobi as LL; 1 P-5, 2 P-3 from Geneva to Bonn; 1 GS (OL) from Geneva to Bonn as LL; and 1 P-3 from Beirut to Amman
2026 Revised estimates	33	1 D-2, 1 D-1, 5 P-5, 5 P-4, 10 P-3, 1 P-2/1, 5 GS (OL), 5 LL
<i>Net changes between 2026 RE and 2025 approved</i>	(7)	
Net decrease	(8)	1 P-4, 1 P-3, 6 GS (OL)
Net increase	1	1 LL

*Excluding transitional capacities

Ethics Office

	<i>Number</i>	<i>Details</i>
Approved for 2025	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2/1, 1 GS (PL), 1 GS (OL)
<i>Changes from 2025 to PPB2026</i>	–	No changes
2026 proposed programme budget	9	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 P-2/1, 1 GS (PL), 1 GS (OL)

Changes from PPB2026 to 2026 RE

Abolishment	(1)	1 P-2/1
2026 Revised estimates	8	1 D-2, 1 P-5, 2 P-4, 2 P-3, 1 GS (PL), 1 GS (OL)
<i>Net changes between 2026 RE and 2025 approved</i>	(1)	1 P-2/1

Office for Digital and Emerging Technologies

	<i>Number</i>	<i>Details</i>
Approved for 2025	6	1 USG, 1 P-5, 1 P-4, 2 P-2/1, 1 GS (OL)
<i>Changes from 2025 to PPB2026</i>		
Establishment	3	2 P-4, 1 P-3
2026 proposed programme budget	9	1 USG, 1 P-5, 3 P-4, 1 P-3, 2 P-2/1, 1 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(1)	1 GS (OL)
Reclassification	–	1 P-3 to P-2/1
2026 Revised estimates	8	1 USG, 1 P-5, 3 P-4, 3 P-2/1
<i>Net changes between 2026 RE and 2025 approved</i>	2	
Net decrease	(1)	1 GS (OL)
Net increase	3	2 P-4, 1 P-2

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

	<i>Number</i>	<i>Details</i>
Approved for 2025	–	
<i>Changes from 2025 to PPB2026</i>		
Establishment	2	1 P-5, 1 P-2/1
Conversion	3	1 USG, 1 P-3, 1 GS (OL)
2026 proposed programme budget	5	1 USG, 1 P-5, 1 P-3, 1 P-2/1, 1 GS (OL)
<i>Changes from PPB2026 to 2026 RE</i>		
Abolishment	(5)	1 USG, 1 P-5, 1 P-3, 1 P-2/1, 1 GS (OL)
2026 Revised estimates	–	
<i>Net changes between 2026 RE and 2025 approved</i>	–	

Table I.5

Summary of proposed post changes, by component or subprogramme

1. Section 1, Overall policymaking, direction and coordination

A. Executive Office of the Secretary-General

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management - Executive Office of the Secretary-General	Abolishment	(1)	USG	Under-Secretary-General
		(1)	D-1	Principal Legal Officer
		(1)	P-5	Senior Administrative Officer
		(1)	P-5	Senior Programme Management Officer
		(1)	P-4	Programme Management Officer
		(1)	P-4	Speechwriter
		(1)	P-3	Public Information Officer
		(1)	P-3	Programme Management Officer
		(1)	GS (OL)	Communications Assistant
		(8)	GS (OL)	Staff Assistant
	Reclassification	(1)	D-1	Principal Administrative Officer
		1	P-5	Senior Administrative Officer
	Redeployment (across sections for consolidation of executive office functions) To Sect. 29B (DOS)	(1)	D-1	Special Assistant, Administration
		(1)	P-4	Programme Management Officer
		(1)	GS (PL)	Senior Administrative Assistant
		(1)	GS (PL)	Senior Communications Assistant
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Staff Assistant

B. Office of the Director-General, United Nations Office at Geneva

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management - Office of the Director-General, United Nations Office at Geneva	Abolishment	(1)	P-3	Programme Management Officer

C. Office of the Director-General, United Nations Office at Vienna

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management - Office of the Director-General, United Nations Office at Vienna	Abolishment	(1)	GS (OL)	Staff Assistant

D. Office of the Director-General, United Nations Office at Nairobi

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management - Officers of the Director-General, United Nations Office at Nairobi	Abolishment	(1)	P-4	Legal Officer
		(1)	P-2/1	Associate Protocol Officer

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

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Officer of the Special Representative of the Secretary-General for Children and Armed Conflict	Abolishment	(1)	P-4	Programme Management Officer
		(1)	P-3	Data Specialist
	Establishment	1	GS (PL)	Senior Data Analysis Assistant

F. Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Office of the Special Representative of the Secretary-General on Sexual Violence in Conflict	Abolishment	(1)	GS (OL)	Staff Assistant

G. Office of the Special Representative of the Secretary-General on Violence against Children

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Office of the Special Representative of the Secretary-General on Violence against Children	Abolishment	(1)	P-4	Communications Officer

H. Office of the United Nations Ombudsman and Mediation Services

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Office of the United Nations Ombudsman and Mediation Services	Abolishment	(1)	P-5	Senior Conflict Resolution Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Staff Assistant

I. Office of Administration of Justice

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Office of Administration of Justice	Abolishment	(1)	P-4	Legal Officer
		(1)	P-3	Legal Officer
		(1)	GS (OL)	Legal Assistant
		(3)	GS (OL)	Staff Assistant
		(1)	LL	Legal Assistant
	Redeployment (within section across duty station) From New York to Nairobi			
		1	P-5	Senior Legal Officer
		(1)	P-5	Senior Legal Officer
		1	P-4	Legal Officer
		(1)	P-4	Legal Officer
		1	P-3	Legal Officer
		(1)	P-3	Legal Officer
		1	LL	Legal Assistant
		(1)	GS (OL)	Legal Assistant
	Redeployment (within section across duty station) From Geneva to Bonn			
		1	P-5	Senior Legal Officer
		(1)	P-5	Senior Legal Officer

	2	P-3	Legal Officer
	(2)	P-3	Legal Officer
	1	LL	Legal Assistant
	(1)	GS (OL)	Legal Assistant
Redeployment (within section across duty station) From Beirut to Amman	1	P-3	Legal Officer
	(1)	P-3	Legal Officer
Establishment (Transitional capacity)	1	P-4	Legal Officer
	1	P-3	Legal Officer
	1	GS (OL)	Legal Assistant
	1	GS (OL)	Staff Assistant
	1	LL	Legal Assistant

J. Ethics Office

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Ethics Office	Abolishment	(1)	P-2/1	Associate Ethics Officer

K. Office for Digital and Emerging Technologies

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Office for Digital and Emerging Technologies	Abolishment	(1)	GS (OL)	Programme Management Assistant
	Reclassification	(1)	P-3	Programme Management Officer
		1	P-2/1	Associate Programme Management Officer

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

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
	Abolishment	(1)	USG	Special Envoy of The Secretary-General
		(1)	P-5	Senior Programme Management Officer
		(1)	P-3	Programme Management Officer
		(1)	P-2/1	Associate Programme Management Officer
		(1)	GS (OL)	Administrative Assistant

Section 2 - General Assembly and Economic and Social Council affairs and conference management

Regular budget	
Approved for 2025	\$401,021,500
Proposed under 2026 revised estimates	\$326,486,500
Variance compared with 2025 approved	(\$74,535,000)
Percentage change	(18.6)
Variance compared with 2025 ((excluding resources redeployed for consolidation of executive office functions)	(\$70,755,100)
Percentage change	(17.6)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

I.49 The revised budget for section 2 amounts to \$326,486,500 before recosting, reflecting a reduction of \$74,535,000 (or 18.6 per cent) compared with the 2025 appropriation. Excluding the proposed redeployment related to the consolidation of executive office functions, the proposal would reflect a 17.6 per cent reduction in comparison with the 2025 appropriation. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$70,729,700 (17.8 per cent) compared with the proposed programme budget for 2026.

I.50 The revised proposed resources for DGACM for 2026 pertain to reduced post requirements of \$45,583,700 (including \$2,845,900 related to the redeployment of posts for consolidation of executive office functions), and reduced non-post requirements of \$28,951,300 (including \$934,000 related to the consolidation of executive office functions) in comparison with the 2025 appropriation.

General observations

Efficiency measures

I.51 The Department's proposed overall reduction is enabled by the following actions: (a) leveraging technology: DGACM will continue to harness new technological capabilities even as the landscape of how services are delivered evolves; (b) functional streamlining: DGACM will enhance the integrated global management of conference-servicing resources and continue to review its working methods to leverage the skills of staff to fulfil multiple roles, for example both translation and interpretation, aimed at fostering a versatile workforce; and (c) organizational optimization: DGACM will consolidate and restructure existing functions and strengthen the current Evaluation, Analysis and Monitoring Unit to better enhance integrated global management and oversight (see also A/80/400, para. 116).

I.52 The Advisory Committee was informed upon enquiry, that in the years leading up to the UN80 Initiative, namely from the biennium 2004-2005 to the approved budget for 2025, DGACM had already undertaken efficiency measures and abolished a total of 328 posts (or 17.1 per cent), having reduced the staffing complement approved for DGACM from 1,914 approved posts for 2004-2005 (A/60/6 (Sect. 2)), to 1,586 approved posts for 2025 (A/80/6 (Sect. 2)). **The Advisory Committee acknowledges the proactive and continual efforts of DGACM to achieve efficiencies, as well as its efforts in developing and leveraging new technological capabilities for the delivery of the range of its mandated services. The Committee encourages the efforts of the Department to continue to explore innovative approaches for the use of technology in support of its mandate implementation, as appropriate (see also A/80/7, paras. I.52 – I.62, and para. I.22 below).**

I.53 DGACM also plans to undertake functional streamlining measures, enhance the integrated global management of conference-servicing resources and continue to review its working methods to leverage the skills of staff to fulfil multiple roles in both translation and interpretation, aimed at fostering a versatile workforce. The Advisory Committee was informed that the Meetings and Publishing Division in New York has introduced a voluntary cross-assignments programme whereby translators and verbatim reporters with the right skillsets and following an assessment perform interpretation assignments to support the interpretation services during periods of peak demand. This initiative aimed to mitigate the impact of the liquidity crisis, as well as the shortage of freelance interpreters in New York, by creating a flexible capacity that could be deployed as needed. The retraining and reskilling of staff to provide meetings services assistance has made it possible to ensure core capacity for mandate delivery in meetings servicing. This approach was especially important during the High Level Week of the General Assembly. Also, according to survey results, staff members consider the opportunity to diversify their language skills and pursue cross-assignments as a positive development. The Committee was informed that DGACM would undertake the related training, practice and testing during periods of reduced workload and that there would be no financial implications. The next such training programme would commence in January 2026.

I.54 The Advisory Committee was also informed that all Secretariat entities are being asked to revise and update their generic job profiles to reflect the need for flexibility and agility given the rapid pace of change in the world of work today. For DGACM, the introduction of the new job profiles will result in a more versatile team that includes an increasing proportion but not necessarily all, of multi-skilled language professionals (Linguists) capable of performing different functions as and when the workload

fluctuates and working methods evolve. The new job profiles for Linguists would be ready in early 2026 and cover levels P-2 to P-5 and would be facilitated by new approaches to in-house training and testing. Multifunctionality will not, however, be a prerequisite for recruitment or promotion. In the view of DGACM, there is room in the language services for both mono- and multi-skilled language professionals.

I.55 The Committee recalls it was previously informed in the context of its deliberation on the proposed programme budget for 2025, of challenges encountered by the Department to identify qualified candidates to fill regular budget posts, especially in French, Russian and Spanish, which had been effectively mitigated by the identification of suitable short-term language staff and contractors through the then Global Language Register exercise. However, due to liquidity constraints and hiring restrictions, it was also informed that contractors may not come back to work for DGACM since they are in high demand. The situation was expected to impact the Department in the longer term (see also A/80/7, para. I.65).

I.56 The Advisory Committee notes the efforts towards language skills diversification and the cross-assignments initiative within DGACM, as well as the plans regarding the implementation of new generic job profiles. The Committee also recalls the challenges identified in the process of hiring qualified candidates to fill language posts and measures previously adopted by the Department to mitigate the impact on future workforce planning. The Committee trusts that a more detailed assessment of the benefits and challenges of the different approaches and mitigation measures adopted by the DGACM to secure adequate capacity with the necessary language skills

and to maintain the quality of service provided to Member states will be provided in the next budget submission.

I.57 With regards to DGACM's plans to consolidate and restructure existing functions and strengthen the current Evaluation, Analysis and Monitoring Unit, the Advisory Committee was informed that given that the creation of the common administrative platform to support Secretariat entities at Headquarters requires the redeployment of post and non-post resources from the Executive Office of DGACM to DOS, the proposed restructuring within DGACM takes advantage of the related dissolution of the Executive Office by proposing to retain a limited number of posts that would allow DGACM to benefit from the accrued expertise for enhancing the professional capacity, optimizing the evaluation, monitoring and analysis function, and incorporating data analysis (see also para. I.70 below). The Secretary-General indicates an amount of \$3,779,900 is proposed for redeployment to section 29B, DOS for the consolidation of executive office functions in New York, comprising 23 posts and \$934,000 in non-post resources. The Committee further discusses the common administrative platform under chapter I above and under section 29B, DOS.

Impact on deliverables and mandate implementation

I.58 The Secretary-General indicates that DGACM is realigning resources with evolving operational and programmatic requirements while minimizing negative impact on the implementation of mandates. The changes, namely the proposed abolishment of posts, would result in an increase in workload for staff, as well as a continued backlog and reduced services to Member States in order to manage the workload with reduced staffing levels (A/80/400, para. 116 (d)).

I.59 The Advisory Committee was informed upon enquiry, that the revised estimates were prepared to ensure the continued delivery by DGACM of services in line with General Assembly mandates. The Committee was also informed that the principle of parity of official languages would not change and that, as a general rule, documentation would be delivered simultaneously and interpretation would be provided in the six official languages. **The Advisory Committee acknowledges the efforts of the Department for General Assembly and Conference Management to uphold multilingualism and the equal treatment of the official languages and trusts that such principles will continue to guide the implementation of measures adopted by DGACM in the context of UN80 Initiative (see also A/80/7, para. I.50).**

I.60 Upon enquiry, the Advisory Committee was informed that, with the reduced number of posts, the level of services would be diminished and it would not be possible to provide interpretation to as many meetings of Member States as before the liquidity crisis. Also, it was foreseen that intergovernmental bodies would be obliged to reduce the number of their meetings or to meet without interpretation and discuss matters in one language of their choosing. According to DGACM, all meeting types would be affected by the reductions, but the Department would aim to prioritize calendar meetings to ensure that the intergovernmental processes would not be interrupted. The Committee was further informed that, provided the full allotment requested in the proposed revised estimates is received, the delivery of services will remain at levels similar to current ones. In 2025, an allotment of 80.9 per cent (\$324,241,100) of the total approved resources for 2025 was received.

I.61 The Advisory Committee notes that, despite the adoption of mitigation measures, proposals in the revised estimates would result in the level of delivery of services to intergovernmental meetings expected to remain similar to the current level. The Committee recalls that the General Assembly recognizes multilingualism as a core value of the Organization and an enabler of multilateral diplomacy (resolution 78/330). The Committee trusts that should the Assembly approve its recommendation for an increased workload of language staff (see A/80/7, paras. I.52 – I.62), the Department’s capacity to service meetings would be increased. The Committee trusts that more information in that regard will be provided to the Assembly at the time of its consideration of the present report and in the next budget submission. The Committee also trusts that, through the pattern of conferences report and future budget submissions, the Assembly will continue to receive a comprehensive overview and performance information on the management of conference and meeting services, including the impact of efficiency measures on the implementation of mandates and the Department’s ability to sustain operations in the eventual scenario of liquidity constraints.

Comments and recommendations on posts

Table I.6

	<i>Number</i>	<i>Details</i>
<u>Approved for 2025</u>	1 586	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 74 GS (PL), 493 GS (OL) and 12 LL
<u>Changes from 2025 to PPB2026</u>		
Abolishment	(7)	1 GS (PL) in subprogramme 3 in New York, 4 GS (OL) in subprogramme 4 in New York, 1 GS (OL) in subprogramme 3 in Geneva and 1 GS (OL) in subprogramme 4 in Geneva
Redeployment	--	1 D-1 from programme support to executive direction and management and 1 P-3 from subprogramme 4 to subprogramme 3 in Nairobi
Reassignment/	--	1 GS (PL) from subprogramme 3 in New York to programme support in New York

		<i>Number</i>	<i>Details</i>
	redeployment		
	Reassignment	--	1 GS (OL) in subprogramme 2 in Geneva and 1 GS (OL) in subprogramme 3 in Geneva
<u>2026 proposed programme budget</u>		1 579	1 USG, 1 ASG, 6 D-2, 18 D-1, 211 P-5, 426 P-4, 333 P-3, 11 P-2/1, 73 GS (PL), 487 GS (OL) and 12 LL
<u>Changes from proposed programme budget 2026 to revised estimates 2026</u>			
	Abolishment	255	1 D-1, 31 P-5, 54 P-4, 39 P-3, 1 P-2/1, 10 GS (PL), 117 GS (OL), 2 LL
	Redeployment (within section within duty station)	3	1 P-5, 1 P-4, 1 GS (OL)) from New York/subprogramme 2 to executive direction and management;
		4	1 D-1, 1 P-4, 1 P-3, 1 GS (PL) from programme support to executive direction and management
		1	1 D-1 from executive direction and management to programme support
	Redeployment across sections for consolidation of executive office functions	23	1 P-5, 1 P-4, 1 P-3, 2 P-2/1, 4 GS (PL), 14 GS (OL)
<u>Revised estimates for 2026</u>		1 301	1 USG, 1 ASG, 6 D-2, 17 D-1, 179 P-5, 371 P-4, 293 P-3, 8 P-2/1, 59 GS (PL), 356 GS (OL), 10 LL
	Changes between revised estimates 2026 and approved 2025	(285)	1 D-1, 32 P-5, 55 P-4, 40 P-3, 3 P-2/1, 15 GS (PL), 137 GS (OL), 2 LL

I.62 Under the revised estimates for DGACM for 2026, a total of 1,301 posts are proposed, a net decrease of 285 posts (18 per cent) compared with 2025, and 278 posts (17.6 per cent) compared with the original proposal 2026, as follows and as described in table I.8 below.

(a) Executive direction and management: outward redeployment (1 D-1); inward redeployment (1 D-1, 1 P-5, 2 P-4, 1 P-3, 1 GS(PL), 1 GS(OL));

(b) Conference management, New York, General Assembly and Economic and Social Council Affairs: abolishment (1 P-4, 2 P-3, 3 GS (OL)); **The Advisory Committee notes that,**

following the abolishment of the aforementioned two P-3 posts, no posts at the P-3 level would remain under Conference management, New York, General Assembly and Economic and Social Council Affairs and trusts that further information on possible impact on the work assignment and workload distribution within the unit will be provided to the General Assembly at the time of consideration of the present report.

(c) Conference management, New York, Planning and coordination of conference services: outward redeployment (1 P-5, 1 P-4, 1 GS (OL));

(d) Conference management, New York, Documentation services abolishment (11 P-5, 28 P-4, 15 P-3, 1 GS(PL), 27 GS(OL));

(e) Conference management, New York, Meetings and publishing services: abolishment (1 D-1, 12 P-5, 13 P-4, 6 P-3, 1 P-2, 4 GS(PL), 22 GS(OL));

(f) Conference management, Geneva, Planning and coordination of conference services: abolishment (1 P-3, 1 GS(PL), 9 GS(OL));

(g) Conference management, Geneva, Documentation services: abolishment (4 P-5, 9 P-4, 8 P-3, 2 GS(PL), 34 GS(OL));

(h) Conference management, Geneva, Meetings and publishing services: abolishment (4 P-5, 1 P-4, 2 P-3, 1 GS(PL), 10 GS(OL));

(i) Conference management, Nairobi, Documentation services: abolishment (1 P-4, 2 P-3, 2 LL). Upon enquiry, the Advisory Committee was informed that the proposal to abolish posts in Nairobi was made after careful consideration of maintaining the continued delivery of services in line with mandates and ensuring equal treatment of languages, and that retaining any of the proposed abolished posts for Nairobi would take away from the overall requirement to reduce the overall DGACM budget. In addition, the staffing for Nairobi includes a team of interpreters, expected to be sufficient to cover calendar meetings of the two intergovernmental bodies based there, and this capacity would be complemented with short-term interpreters on a when-actually-employed basis or loaned from other duty stations, if necessary. **The Advisory Committee recalls that it has noted the challenges faced by the Department for General Assembly and Conference Management with respect to the provision of interpretation services in Nairobi (A/80/7, para. I.73) and trusts that any undue impact on the Departments mandate implementation as a result of proposed adjustments will be monitored and reported in future budget submissions.**

(j) Conference management, Nairobi, Meetings and publishing services: abolishment (1 P-3); and

(k) Programme support: abolishment (1 GS(PL), 6 GS(OL)); inward redeployment (1 D-1); outward redeployment (1 P-5, 2 P-4, 2 P-3, 2 P-2, 5 GS(PL), 14 GS(OL)).

I.63 From information provided to it, the Advisory Committee notes that the following proposed staffing changes presented the context of the proposed programme budget for 2026 remain valid (see also A/80/7, I.63): (a) the abolishment of seven posts ((i) in New York: 1 Senior Language Reference Assistant (GS (PL), subprogramme 3, Documentation services; 1 Administrative Assistant (GS(OL); 2 Publishing Assistants (GS(OL)); and 1 Language Service Assistant (GS(OL), subprogramme 4, Meetings and publishing services; and (ii) in Geneva: 1 Editorial and Desktop Publishing Assistant (GS(OL)), subprogramme 3, Documentation services; and 1 Administrative Assistant (GS(OL), subprogramme 4, Meetings and publishing services); (b) the reassignment, in Geneva, of 1 Staff Assistant (GS(OL) as Programme Management Assistant, within subprogramme 2, Planning and coordination of conference services; (c) the redeployment, in Nairobi, of 1 Publishing Officer (P-3) from subprogramme 4, Meetings and publishing services, as Editor, subprogramme 3, Documentation services; and (d) the reassignment and outward redeployment in New York of 1 Senior Language Reference Assistant (GS(PL) from subprogramme 3, Documentation services, as Senior Human Resources Assistant.

I.64 The Advisory Committee recommends the approval of the aforementioned proposed staffing changes. The Committee recalls that it recommended the approval of the proposed abolishments presented in the context of the proposed programme budget for 2026 (see also A/80/7, para. V.64).

I.65 The proportion of professional-level posts to general service-level posts under the approved budget for 2025 was 57.5, compared with 48.5 under the revised estimates for 2026, representing a 9.0 per cent decrease in the relative share of professional-level posts. The proportion of P-2 posts among professional and higher levels decreased from 1.1 per cent under the approved budget for

2025 to 0.9 per cent under the revised estimates. Furthermore, 1 D-1 and 31 P-5 posts are proposed for reduction, resulting in 237 P-5 and above posts approved for 2025 (or 23.5 per cent of total P and above level posts) which would be reduced to 204 P-5 and above level posts proposed under the revised estimates for 2026 (or 23.3 per cent of total P and above level posts and above).

Vacant posts

I.66 Upon enquiry, the Advisory Committee was informed that in addition to the 255 posts proposed for abolishment, 15 posts from the jointly financed account in Vienna are also proposed for abolishment. Furthermore, of the posts proposed for abolishment, a total of 209 posts are expected to be vacant by 31 December 2025. Also, 26 staff members would reach their mandatory retirement age during 2026 and these posts would then be abolished. The Committee was also informed that 35 staff members (33 in New York (25 P and 8 GS(OL)); 2 in Geneva (1 P and 1 GS(OL) are currently encumbering posts proposed for abolishment) will be considered for lateral reassignment to other vacant posts. The Committee was informed that all of the aforementioned 35 staff members can be accommodated on remaining vacant posts within the same function or within the same job family. Also, 63 staff members across the four duty stations had confirmed interest in the agreed termination package, including 14 staff encumbering language posts, and 36 related requests had been supported by the head of entity, as well as 3 requests from staff members on posts to be redeployed to DOS as part of the consolidation of executive functions. All requests are currently at the review stage. **The Advisory Committee notes that, in accordance with staff rules and regulations, DGACM intends to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for the retention of staff**

Budgetary implications for 2027

Non-post resources

[illegible]

Total	371,756.7	325,587.7	401,021.5	242,653.1	397,216.2	(2,305.3)	326,486.5	(74,535.0)	-18.6%	(70,729.7)	-17.8%

I.68 The proposed non-post resources for DGACM under the revised estimates for 2026 in the amount of \$73,658,400 reflect a decrease of \$28,951,300 (or 28.2 per cent) compared with the approved level for 2025, and a decrease of \$25,954,000 (or 26.1 per cent) compared with the proposed programme budget for 2026.

I.69 In connection with the proposed programme budget for 2026, the Advisory Committee recalls it recommended that the non-post resources of DGACM in the amount of \$99,612,400 be decreased to \$97,306,300 (2.3 per cent), namely under other staff costs (\$2,141,000, or 5 per cent), and furniture and equipment (\$164,300 or 30 per cent of the proposed increase compared to 2025) (A/80/7, para. I.68).

I.70 The Advisory Committee emphasizes the importance of the Department's non-post resources, both as provisions to provide meetings servicing, in particular during peak workload, through temporary assistance, when-actually employed and contractual services, and to ensure continuous technological progress and innovation. The Committee recognizes that reduced allotments as a result of liquidity situation have hindered the work regarding its technology programme and limited the ability of the Department to respond in a flexible and agile way to meeting requirements and trusts that, should the proposed resources be approved as presented, careful consideration will be given to avoid, as much as possible, restrictions on DGACM spending.

Conclusion

I.71 Subject to the observations and recommendations in paragraphs I.62 and I.64 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for DGACM.

Table I.8

Proposed staffing changes

Section 2, Department for General Assembly and Conference Management

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Redeployment (to programme support)	(1)	D-1	Chief of Service, Conference Service
Executive direction and management	Redeployment (from New York subprogramme 2)	1	P-5	Chief of Section, Conference Service
		1	P-4	Chief of Unit, Programme Management
		1	GS (OL)	Programme Management Assistant
Executive direction and management	Redeployment (from programme support)	1	D-1	Principal Management and Programme Officer
		1	P-4	Administrative Officer
		1	P-3	Management and Programme Analyst
		1	GS (PL)	Senior Programme Analysis Assistant
Conference management, New York: 1. General Assembly and Economic and Social Council affairs	Abolishment	(1)	P-4	Intergovernmental Affairs Officer
		(2)	P-3	Intergovernmental Affairs Officer
		(2)	GS (OL)	Meetings Services Assistant
		(1)	GS (OL)	Editorial and Desktop Publishing Assistant

Conference management, New York: 2. Planning and coordination of conference services	Abolishment	(1)	P-4	Documents Management Officer
		(1)	P-3	Communications Officer
		(1)	P-3	Programme Management Officer
		(3)	GS (OL)	Documents Management Assistant
		(2)	GS (OL)	Meetings Services Assistant
		(1)	GS (OL)	Programme Management Assistant
Conference management, New York: 2. Planning and coordination of conference services	Redeployment (to executive direction and management)	(1)	P-5	Chief of Section, Conference Service
		(1)	P-4	Chief of Unit, Programme Management
		(1)	GS (OL)	Programme Management Assistant
Conference management, New York: 3. Documentation services	Abolishment	(2)	P-5	Senior Reviser, Arabic
		(2)	P-5	Senior Reviser, Chinese
		(2)	P-5	Senior Reviser, English
		(2)	P-5	Senior Reviser, French
		(1)	P-5	Senior Reviser, Russian
		(2)	P-5	Senior Reviser, Spanish
		(5)	P-4	Reviser, Russian
		(4)	P-4	Reviser, Arabic
		(4)	P-4	Reviser, Chinese
		(3)	P-4	Reviser, English
		(5)	P-4	Reviser, French
		(5)	P-4	Reviser, Spanish

	(2)	P-4	English Linguist
	(2)	P-3	Editor, English
	(3)	P-3	Translator, Arabic
	(4)	P-3	Translator, Chinese
	(1)	P-3	Translator, English
	(3)	P-3	Translator, Russian
	(1)	P-3	Translator, Spanish
	(1)	P-3	English Linguist
	(1)	GS (PL)	Senior Language and Desktop Publishing Assistant
	(2)	GS (OL)	Language Service Assistant
	(1)	GS (OL)	Staff Assistant
	(19)	GS (OL)	Editorial and Desktop Publishing Assistant
	(5)	GS (OL)	Language and Desktop Publishing
Conference management, New York: 4. Meetings and publishing services	Abolishment		
	(1)	D-1	Chief of Service, Conference Service
	(1)	P-5	Chief of Section, English Interpretation
	(1)	P-5	Chief of Section, Spanish Interpretation
	(1)	P-5	Chief of Section, English Verbatim
	(1)	P-5	Senior Interpreter, Arabic
	(1)	P-5	Senior Interpreter, Chinese
	(1)	P-5	Senior Interpreter, French
	(1)	P-5	Senior Interpreter, Russian
	(5)	P-5	Senior Reviser/Verbatim Reporter

(1)	P-4	Programme Management Officer
(1)	P-4	Interpreter, Arabic
(1)	P-4	Interpreter, Chinese
(1)	P-4	Interpreter, English
(1)	P-4	Interpreter, French
(1)	P-4	Interpreter, Russian
(1)	P-4	Interpreter, Spanish
(6)	P-4	Proof-Reader/Production editor
(6)	P-3	Copy Preparer/Proofreader/Producer
(1)	P-2	Associate Conference Services Officer
(1)	GS (PL)	Senior Information Systems Assistant
(3)	GS (PL)	Senior Meetings Services Assistant
(1)	GS (OL)	Administrative Assistant
(1)	GS (OL)	Graphic Design Assistant
(7)	GS (OL)	Meetings Services Assistant
(1)	GS (OL)	Protocol Assistant
(4)	GS (OL)	Publishing Assistant
(8)	GS (OL)	Desktop Publishing Assistant

Conference management, Geneva: 2.
Planning and coordination of conference
services

Abolishment

(1)	P-3	Documents Management Officer
(1)	GS (PL)	Senior Statistics Assistant
(3)	GS (OL)	Documents Management Assistant
(5)	GS (OL)	Meetings Services Assistant

	(1)	GS (OL)	Staff Assistant
Conference management, Geneva: 3. Documentation services	Abolishment		
	(1)	P-5	Chief of Section, English Translation
	(1)	P-5	Senior Reviser, Chinese
	(1)	P-5	Senior Reviser, Russian
	(1)	P-5	Senior Reviser, Spanish
	(2)	P-4	Reviser, Russian
	(1)	P-4	Editor, Russian
	(1)	P-4	Reviser, Arabic
	(1)	P-4	Reviser, Chinese
	(1)	P-4	Reviser, English
	(2)	P-4	Reviser, French
	(1)	P-4	Reviser, Spanish
	(1)	P-3	Copy Preparer/Proofreader/Producer
	(1)	P-3	Editor, Spanish
	(2)	P-3	Translator, Arabic
	(1)	P-3	Translator, English
	(1)	P-3	Translator, French
	(1)	P-3	Translator, Russian
	(1)	P-3	Translator, Spanish
	(1)	GS (PL)	Senior Editorial Assistant
	(1)	GS (PL)	Senior Programme Management Assistant
	(1)	GS (OL)	Administrative Assistant
	(6)	GS (OL)	Documents Management Assistant

		(1)	GS (OL)	Editorial Assistant
		(2)	GS (OL)	Information Systems Assistant
		(4)	GS (OL)	Language Service Assistant
		(17)	GS (OL)	Editorial and Desktop Publishing
		(3)	GS (OL)	Linguistic Support Assistant
Conference management, Geneva: 4. Meetings and publishing services	Abolishment	(1)	P-5	Senior Interpreter, Arabic
		(1)	P-5	Senior Interpreter, English
		(1)	P-5	Senior Interpreter, French
		(1)	P-5	Senior Interpreter, Spanish
		(1)	P-4	Interpreter, Russian
		(1)	P-3	Interpreter, Arabic
		(1)	P-3	Programme Management Officer
		(1)	GS (PL)	Senior Graphic Design Assistant
		(2)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Bookbinder
		(3)	GS (OL)	Documents Management Assistant
		(2)	GS (OL)	Publishing Assistant
		(1)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Documents Distribution Assistant
Conference management, Nairobi: 3. Documentation services	Abolishment	(1)	P-4	Reviser, French
		(2)	P-3	Editor, English
		(2)	LL	Editorial and Desktop Publishing

Conference management, Nairobi: 4. Meetings and publishing services	Abolishment	(1)	P-3	Interpreter, English
Programme support	Abolishment	(1)	GS (PL)	Senior Information Systems Assistant
		(1)	GS (OL)	Documents Management Assistant
		(5)	GS (OL)	Information Systems Assistant
Programme support	Redeployment (from executive direction and management)	1	D-1	Chief of Service, Conference Service
Programme support	Redeployment (to executive direction and management)	(1)	D-1	Executive Officer
		(1)	P-4	Finance and Budget Officer
		(1)	P-3	Finance and Budget Officer
		(1)	GS (PL)	Senior Human Resources Assistant
Programme support	Redeployment (across sections for consolidation of executive office functions, to Sect.29B (DOS))	(1)	P-5	Senior Administrative Officer
		(1)	P-4	Administrative Officer
		(1)	P-3	Human Resources Officer
		(1)	P-2	Associate Finance and Budget Officer
		(1)	P-2	Associate Human Resources Officer
		(3)	GS (PL)	Senior Administrative Assistant
		(1)	GS (PL)	Senior Finance and Budget Assistant
		(8)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Finance and Budget Assistant
		(5)	GS (OL)	Human Resources Assistant

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Part II, Political affairs

Section 3 – Political affairs

Regular budget

Appropriation for 2025	\$136,329,800
Proposed revised estimates for 2026	\$123,326,400
Variance to 2025 appropriation	(\$13,003,400)
Variance to 2025 appropriation (percentage)	(9.5)

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

I. Overall revised estimates proposal

II.1 Excluding the Special Political Missions (SPMs), the revised regular budget resources proposed by the Secretary-General for section 3 for 2026 amount to \$123,326,400 before recosting, reflecting a decrease of \$13,003,400, or 9.5 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$14,913,700, or 10.8 per cent (A/80/400, tables 78, 81, 84, 87, 92).

II.2 Excluding also \$50 million for the Peacebuilding Fund, the regular budget resources amount to \$73,326,400 reflecting a reduction of \$13,003,400, or 15.0 per cent compared with the level of appropriation for 2025.

II.3 The revised regular budget resources of \$123,326,400 include requirements for: a) the Department of Political and Peacebuilding Affairs (DPPA) (\$98,650,600); b) the Office of the United Nations Special Coordinator for the Middle East Peace Process (UNSCO) (\$10,088,600);

c) the United Nations Register of Damage caused by the Construction of the Wall in the occupied Palestinian Territory (UNRoD) (\$3,217,700); d) the United Nations Office to the African Union (UNOAU) (\$1,200,500) and; e) the Office of Counter-Terrorism (UNOCT) (\$10,169,000).

II.4 In the revised estimates, the decrease of \$13,003,400 compared with the 2025 appropriation is related to DPPA (\$9,458,400), UNSCO (\$1,251,100), UNRoD (\$422,700) and UNOCT (\$1,871,400). An increase of \$200 is proposed for UNOAU.

II. Department of Political and Peacebuilding Affairs

Regular budget	
Appropriation for 2025	\$108,109,000
Excluding \$50 million for PBF	\$58,109,000
Proposed revised estimates for 2026*	\$48,650,600
Variance to 2025 appropriation*	(\$9,458,400)
Variance to 2025 appropriation (percentage)*	(13.5)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
*excluding \$50 million for the Peacebuilding Fund	

A. Overview of resources

II.5 The revised regular budget resources proposed by the Secretary-General for DPPA for 2026 amount to \$98,650,600 before recosting, reflecting a decrease of \$9,458,400, or 8.7 per cent, compared with the appropriation for 2025. Excluding \$50 million for the Peacebuilding Fund, the reduction compared with the 2025 appropriation would be 13.5 per cent. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$10,669,900, or 9.8 per cent.

II.6 The revised proposal for 2026 amounts to \$44,920,600 under post resources, reflecting a decrease of \$8,425,700, resulting mostly from the proposed abolishment of 55 posts and the redeployment across sections of 10 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$53,730,000, reflecting a decrease of \$1,032,700, or 1.9 per cent, compared with the level approved for 2025 due mainly to a proposed reduction under other staff costs, contractual services and grants and contributions (A/80/400, table 78).

B. General observations

II.7 The Secretary-General indicates that efficiencies and improvements would result primarily from organizational optimization and that joint structural changes with the Department of Operational Support (DPO) under section 5 are proposed to consolidate functions and leadership positions in the two Departments for greater synergy and realignment of capacities, and to better support the peace and security pillar across conflict resolution, conflict prevention, peacekeeping, and peacebuilding and sustaining peace. The proposed changes build on the restructuring of the peace and security pillar implemented in 2019 (See General Assembly resolution 72/199 and A/72/772), without affecting the funding source for the relevant posts (A/80/400, para. 119 (a)).

II.8 The Secretary-General also indicates that efficiencies and improvements will also result from:

- Leveraging technology: virtual platforms would be used, where effective, in lieu of in-person meetings, political engagements, training sessions and workshops. DPPA will also use artificial intelligence to facilitate various reporting requirements, including communication deliverables.
- Allocative efficiencies: DPPA is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements

while minimizing any negative impact on the implementation of mandates (A/80/400, para. 119 (a)).

II.9 The proposed restructuring is based on the following four initiatives:

1) Integration of peacebuilding and rule of law functions

II.10 It is proposed that the Peacebuilding Support Office of DPPA be integrated with three offices currently within the Office of Rule of Law and Security Institutions (OROLSI) under section 5, namely the Disarmament, Demobilization and Reintegration Section (DDR), the Security Sector Reform Section (SSR) and the Justice and Corrections Service. The Assistant Secretary-General (ASG) for Peacebuilding Support currently in DPPA will be renamed the ASG for Peacebuilding and Peace Support and will have a dual reporting line to the Under Secretary-General for Political and Peacebuilding Affairs (sect. 3) and the Under Secretary-General for Peace Operations (sect. 5). The post of ASG for Rule of Law and Security Institutions within the DPO (sect. 5) will be abolished. The Police Division and the Mine Action Service, which are currently within the Office of Rule of Law and Security Institutions, will remain in DPO, reporting directly to the Under Secretary-General for Peace Operations.

II.11 The new structure would remain outside the shared regional political-operational structure of the two Departments to ensure coherence and efficiency. The front offices of the two current ASG will be merged into a single Office of the ASG for Peacebuilding and Peace Support. Upon enquiry, the Committee was informed that establishing a unified Peacebuilding and Peace Support Office would bring together DPPA's peacebuilding support capacities with the expertise from DPO's OROLSI. The main implication is enhanced coherence in supporting sustaining peace efforts and transitions, reducing duplicative processes and ensuring consistent political, operational and

programmatic guidance to the field. The merger is expected to improve efficiency by streamlining reporting lines, strengthening integrated analysis and planning, and enabling more flexible use of staff and expertise while maintaining existing mandates, funding sources and specialized technical support for Disarmament, Demobilization and Reintegration as well as Security Sector Reform and related functions.

II.12 The Advisory Committee was also informed upon enquiry, that the Peacebuilding Support Office will preserve all existing governance and accountability safeguards for the Peacebuilding Fund (PBF). The segregation of duties between PBF resource allocation and programmatic or technical support functions will remain in place, supported by distinct internal workstreams and oversight by the Controller and Office of Internal Oversight Services. Regarding the structure of the new Office, the Committee recalls it was informed, in the context of its deliberations on support account revised estimates, that while details on the structural arrangements resulting from the integration of OROLSI components and PBSO are being developed, it is envisioned that the staff of the Office of the ASG/OROLSI will be integrated within the Office of the ASG/PBPSO.

II.13 The Advisory Committee trusts that further information and clarification will be provided to the General Assembly at the time of consideration of the present report on the proposed structural arrangements to consolidate peacebuilding and rule of law functions, including the impact of dual reporting line and abolishment of the Assistant Secretary-General post on the operational capacity of DPPA and DPO to support mandate implementation and measures taken to ensure that line management within the new structure is clear, coherent and accountable (see also resolution 72/262C, para. 6).

2) Further consolidation of the single regional political-operational structure

II.14 The current DPPA-DPO regional political-operational structure is based on three ASGs with geographical portfolios. In the revised estimates, it is proposed that the roles, offices and support structures of the ASG for the Middle East and Asia and the Pacific and the ASG for Europe, Central Asia and the Americas be merged, resulting in two ASGs: one for Africa; and the other to be renamed the ASG for Asia and the Pacific, the Middle East, Europe and the Americas. The four regional divisions (Europe and Central Asia, the Americas, the Middle East and Asia and the Pacific) will report to the single ASG, who will continue to have a dual reporting line to the Under Secretary-General for Political and Peacebuilding Affairs (sect. 3) and the Under Secretary-General for Peace Operations. Upon enquiry, the Advisory Committee was informed that the existing Office of the ASG for Europe, Central Asia and Americas and the existing Office of ASG for Middle East, Asia and the Pacific will merge, unifying their front offices and support structures. The unified leadership of the four regional divisions is expected to enhance cross-regional analysis and coordination, recognizing that many political and security dynamics are interlinked across Europe, Asia and the Americas. The Committee was also informed that the proposal will also empower the D-2 Directors heading the regional divisions with more authority for day-to-day political engagement and operational decision-making. The new proposed regional structure mirrors the geographic organization of DPPA prior to 2019 when there were two ASGs, one for Africa, the other covering the rest of the world.

II.15 It is also proposed that, under the ASG for Africa, the Western Africa Division and Northern Africa Division would merge into a single Western and Northern Africa Division, recognizing the close interlinkages between Northern Africa and Western Africa on issues of security and governance. Merging the Western and Northern Africa divisions under the leadership of one director will foster improved regional analysis and strategy for Northern Africa and Western Africa.

Led by a director at D-2 level, the consolidated division can better address cross-border challenges. The Director would be supported by two Deputy Directors (D-1), one presently located in the Western Africa division, the other currently in the Northern Africa division.

II.16 Additionally, the leadership of the Central and Southern Africa Division will be reconfigured. The post of director (D-2), under Section 5 will be abolished as of 2026, and the post of the director of the Northern Africa Division (D-2) will be reassigned to lead the Central and Southern Africa Division. Upon enquiry, the Committee was provided with additional information on the Central and Southern Africa Division as follows:

- The Central and Southern Africa Division is composed of four teams. MONUSCO (Democratic Republic of the Congo) and MINUSCA (Central African Republic) are covered by Integrated Operational Teams. The Central Africa Team covers some countries and issues in the Economic Community of Central African States (ECCAS) region, including backstopping the United Nations Regional Office for Central Africa (UNOCA). The Great Lakes and Southern Africa Team covers several countries of the Southern African Development Community (SADC) region – some are covered by the East Africa Division – with the support of the Southern Africa Liaison Team, based in Gaborone. The team also backstops the Office of the Special Envoy for the Great Lakes Region.
- The Central Africa and Great Lakes and Southern Africa teams cover a total of 19 countries and backstop two political missions. The Central Africa Team is composed of four professional staff members (P-5, 2 P-4, P-2) and one staff assistant (GS (OL)). One additional P-4 post is proposed for abolition. The Great Lakes and Southern Africa Team is composed of eight posts (2 P-5, 3 P-4, 2 P-3

and one P-2). One additional P-3 and one United Nations Volunteer will be separated from the organization by the end of 2025.

II.17 Upon enquiry, the Committee was informed that Africa remains a top priority for DPPA as reflected in the continued attention at the most senior level to the conflicts in Africa as well as active cooperation with regional and subregional organizations in the continent, including and especially the African Union. Allocation of a dedicated ASG for Africa supported by D-2 Directors leading Africa-related regional divisions underscore the continued prioritization of conflict analysis, prevention, conflict resolution, mediation, electoral support and peacebuilding in Africa. The Committee was also informed that the posts proposed for abolishment in Africa-related divisions were carefully selected to minimize impact on core functions, focusing mainly on vacant positions or areas where responsibilities could be reassigned without significantly reducing substantive political engagement.

II.18 The Advisory Committee recalls that, in the context of the deliberations of the peace and security reform presented by the Secretary-General in the 72th session, with regards to then presented proposal for establishment of three divisions for Africa in the new DPPA, General Assembly resolution decided to establish four stand-alone divisions for Africa, effective from 1 January 2019, within approved resources, and requested the Secretary-General to present to the General Assembly at the main part of its seventy-third session information on the organizational structure, taking into account views expressed by Member States (resolution 72/262C, III, para. 9).

II.19 The Advisory Committee recalls the General Assembly decision to establish four stand-alone divisions for Africa, effective from 1 January 2019. While not objecting to the majority of the related post changes in view of the current funding constraints (see para. 8 in section

5 below), the Committee recommends against the proposed merger, at this stage, pending further deliberation and guidance from Member States.

Establishment of a joint DPPA-DPO Gender Unit

II.20 The Gender Unit in DPO and the Gender, Peace and Security Unit in the DPPA will be merged into a joint Gender Unit of the two Departments. This stand-alone Unit will report jointly to both Under Secretary-Generals and will advise both Departments to ensure that gender is integrated into political strategies and operational planning. Upon enquiry, the Committee was informed that the head of the joint Gender Unit at the P-5 level would advise both Departments, ensuring that gender considerations inform both political strategies and peace operations planning. One existing post of Senior Gender Affairs Officer (P-5), currently leading the Gender, Peace and Security Unit in the Policy and Mediation Division of DPPA, is proposed to be abolished in this context.

II.21 Upon enquiry, the Committee was informed that for this joint structure, one P-4 would be redeployed from DPPA's Policy and Mediation Division (PMD) and three posts (1 P-5, 1 P-4, and 1 GS-OL) would be redeployed from DPO/OUSG Gender Unit. In addition, a P-5 post from DPPA/PMD, and a P-3 post from the DPO Gender Unit are being proposed for abolishment. The total decrease stemming from these abolishments would amount to \$377,200, (\$114,200 under the DPO support account, and \$263,000 under the DPPA regular budget) (Set 9, response 2). The staff changes can be summarized as shown in table 2 below.

Table II.1

Proposed staffing resources for the joint gender unit

DPPA-DPO Gender Unit			
RB:	RB:	OA:	XB:

Section 3 1 P-4 (Redeployment from Policy and Mediation Division)	Section 5	Section 5 1 P-5 (Redeployment from OUSG) 1 P-4 (Redeployment from OUSG) 1 GS-OL (Redeployment from OUSG)	Section 3 1 P-4
Total: 1		Total: 3	Total: 1

II.22 The Advisory Committee notes the proposed establishment of a joint DPPA-DPO Gender Unit and considers that the Unit will pursue further coordination and cooperation with other Secretariat and system-wide entities for enhanced efficiency and effectiveness in mandate delivery.

3) Streamline policy, training and innovation functions between DPPA and DPO

II.23 The Policy and Mediation Division in DPPA and the Policy, Evaluation and Training Division in DPO will institute closely coordinated mechanisms in several cross-cutting areas critical to both Departments, such as training, guidance development and learning, innovation and new technologies, information integrity and efforts to address misinformation, disinformation and hate speech, and the provision of advice and support for mission planning and transitions. The Advisory Committee was informed that the two Departments have identified the following domains for joint work and integration of efforts:

- In training, the two Departments would collaborate through a mutually reinforcing curriculum and join up training activities on certain expertise areas.
- Also building on existing collaboration and practice, the two Departments will integrate their efforts related to guidance development, learning, knowledge management and best practice, further leveraging the Guidance Development and Learning Steering Committee jointly chaired by the Policy and Mediation Division in DPPA and the Division of Policy, Evaluation and Training in DPO.

- In the area of innovation and new technology, the proposal envisages a closer collaboration for exploring and piloting new tools
- Efforts to strengthen information integrity and address mis/disinformation and hate speech will be approached in a collaborative manner.
- Regarding planning and transitions of missions, the two Departments will also provide guidance for mission start-up, draw down and transition phases, combining operational planning skills with conflict resolution and peacebuilding expertise to design comprehensive transition plans.
- On partnerships, including with regional and subregional organizations, the two Departments will “mutualize” their partnership frameworks with organizations such as the African Union, European Union, NATO, OSCE and ECOWAS. Through such “mutualized” partnership management, the peace and security pillar can better align its political and operational collaboration with regional organizations, in turn supporting more coherent mandate delivery in the field.

II.24 The Advisory Committee notes the efforts for further joint work and integration and looks forward to receiving more information on efficiencies achieved as a result of these efforts (see also para. 27 below).

DPPA and the UN80 Initiative

II.25 The Advisory Committee notes that the proposed reductions presented by DPPA result primarily from organizational optimization and joint structural changes with the Department of Operational Support (DPO) under section 5. Upon enquiry regarding the possibility of extending the merger to additional areas, the Committee was informed that the integration proposed in the

revised estimates concentrated on areas where peacebuilding support functions of DPPA and the OROLSI components of DPO, namely DDR, SSR and JCS, share a strong programmatic linkage in sustaining peace and supporting transitions. By contrast, police and mine-action are highly specialized operational areas with distinct technical mandates and field support requirements that do not overlap with peacebuilding functions.

II.26 The Committee was also informed that Policy and training functions in the two Departments approach their work from different institutional angles: DPPA's policy work focuses on political analysis, conflict prevention and mediation, as well as new emerging threats and peace and security related cross-cutting issues, while DPO's policy functions concentrate on developing policy, operation guidance, training and standards for all categories of peacekeeping personnel. DPO also provides policy advice and maintains engagement with troop- and police-contributing countries (T/PCCs), international peacekeeping training centres, and intergovernmental bodies including the Special Committee on Peacekeeping Operations (C34). DPPA also engages with regional and subregional organizations on a wide range of issues related to international peace and security. These differences make further structural integration impractical at this stage, although the envisaged further "mutualization" of expertise and capacities in these areas is intended to ensure that such expertise and capacities are available across both Departments, thus engendering additional effectiveness and efficiency.

II.27 The Committee was further informed that merging DPPA and DPO into a single department was considered but quickly deemed not feasible or realistic. The two Departments have distinct mandates set by the General Assembly: DPPA focusing on conflict prevention, political analysis and mediation; DPO on the planning and conduct of peacekeeping operations. Looking forward, while in follow-up to the Secretary-General's report on the UN80 Initiative's Workstream 3:

Changing Structures and Realigning Programmes, “Shifting Paradigms: United to Deliver,” discussions and deliberations on further implementation continue, DPPA and DPO do not anticipate further internal restructuring at this time.

II.28 The Advisory Committee notes that DPPA and DPO, in referring to the continuing discussions and deliberation on implementation of UN80 Initiative, do not anticipate additional internal restructuring at this time. The Committee considers that further integration or consolidation of functions and resources between the two departments should be examined in the context of workstream 3 and looks forward to receiving proposals in that regard in next budget submission.

II.29 The Advisory Committee notes that the efficiencies presented by DPPA in the revised estimates derive primarily from the proposed mergers and consolidation with DPO. While recognizing the efforts to streamline departmental operations, the Committee notes that important proposals in the revised estimates anticipate outcomes of discussions to take place in the third workstream of the UN80 Initiative, are formulated without incorporating member states views on those matters and introduce meaningful structural changes that constitute policy matters to be decided by the General Assembly (See also para. II.19 above).

II.30 The Advisory Committee recalls its earlier observation , in the proposed programme budget for 2026, that Special Political Missions constitute a central tool of the Organization for the delivery of good offices and political mediation – core functions also performed by DPPA - and trusted that the Secretariat would, under the UN80 Initiative, review potential areas of duplication and convergence between SPM mandates and DPPA (A/80/7, para. II.7). In that regard, the Committee considers that DPPA should undertake a holistic assessment of the respective roles of its regional divisions, liaison offices and special

envoys/representatives in supporting prevention, conflict management and resolution. This assessment should include consideration of the benefits of relying more extensively on existing capacities in the field, and in proximity of regional organizations. The Committee trusts that proposals arising from this review will be presented in the next budget submission.

Impact of UN80 initiative on mandate implementation and mitigation measures

II.31 The Advisory Committee was informed that the revised estimates do not entail changes to the mandates approved by the Security Council or the General Assembly and that the restructuring focuses on improving efficiency and coherence at Headquarters, while ensuring that all mandated activities continue to be implemented. There will be changes to the planned deliverables as reflected in the text on “allocative efficiencies” presented in the revised estimates, but mandates will continue to be implemented.

II.32 Upon enquiry, the Advisory Committee was provided with the following information on the resource changes and mitigation measures by subprogramme:

- a) Subprogramme 1 (prevention, management and resolution of conflicts): there will be reduction in the number of workshops, training events and academic meetings on advancing preventive diplomacy, peacemaking and peacebuilding. DPPA will mitigate the impact by consolidating workshops, leveraging virtual platforms and prioritizing regions or processes with the most urgent needs. DPPA will maintain regular consultations with Member States, regional and international partners, and civil society organizations. However, the scope and frequency of certain missions may be adjusted based on priority, urgency, and resource availability.

- b) Subprogramme 2 (elections): there will be a decrease in technical cooperation projects, training events, and electoral missions. The Department will prioritize engagements that would address the most urgent needs. Desk reviews will be used where full-scale missions are not feasible.
- c) Subprogramme 3 (security council affairs) will adjust its planned deliverables, by realigning resources with evolving operational and programme requirements. DPPA will prioritize support provided to the Security Council. DPPA will adjust its communication deliverables.
- d) Subprogramme 5 (question of Palestine) will adjust its planned deliverables by realigning resources with evolving operational and programme requirements. For example, with regard to its communication deliverables, DPPA will focus on documenting the most strategically important activities, ensuring quality and relevance. Efforts will also be made to streamline content and leverage digital formats. DPPA will adjust its planned deliverables by realigning resources with evolving operational and programme requirements.
- e) Subprogramme 6 (peacebuilding support office) will undertake measures to prioritize country or thematic priorities and increase the use of virtual platforms. To mitigate the impact of reduced engagement with international financial institutions DPPA will prioritize countries, using its Partnership Facility for short-term support and offer limited remote advice.

II.33 The Advisory Committee trusts that the Department will identify operational efficiencies and implement mitigation measures to ensure delivery of its mandated activities.

C. Comments on post resources

Table II.2

Staffing resources

(Regular budget)

	<i>Number</i>	<i>Details</i>
Approved for 2025	283	1 USG, 3 ASG, 9 D-2, 16 D-1, 43 P-5, 55 P-4, 42 P-3, 21 P-2/1, 5 GS (PL), 86 GS (OL), 2 LL
Proposed programme budget 2026		
Establishment	8	1 P-5, 3 P-4, 3 P-3, and 1 GS (OL)
Revised estimates 2026		
Abolishment	(55)	1 ASG, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 4 P-2/1, 22 GS (OL), 1 LL
Redeployment across sections	(10)	2 P-4, 1 P-2/1, 2 GS (PL), 5 GS (OL)
Proposed revised estimates 2026	226	1 USG, 2 ASG, 9 D-2, 12 D-1, 37 P-5, 48 P-4, 37 P-3, 16 P-2/1, 3 GS (PL), 60 GS (OL), 1 LL

II.34 The revised proposal for post resources amounts to \$44,920,600, reflecting a decrease of \$8,425,700, or 15.8 per cent, compared with the 2025 appropriation. The resources would cover the requirements for 226 posts reflecting a net decrease of 57 posts, or 20.1 per cent, compared to 2025 (A/80/400, table 79).

II.35 In the context of the proposed budget for 2026, it was proposed to establish eight posts: one Senior Political Affairs Officer, P-5, one Political Affairs Officer, P-4, in the Europe and Central Asia Division (located in China), one Political Affairs Officer, P-4, in the Middle East Division, one Political Affairs Officer P-4, in the Eastern Africa Division, two Political Affairs Officers, P-3, in the Policy and Mediation Division, one Political Affairs Officer, P-3, in the Americas Division and one Programme Management Assistant (GS (OL)) in the Policy and Mediation Division (See A/80/6 (Sect. 3), annex II). In its report on the proposed programme budget for 2026, the Advisory Committee recommended against the establishment of these 8 posts (A80/7, para. II.13). The proposals are now withdrawn and presented as abolishments. **The Advisory Committee notes that the Secretariat has presented the aforementioned proposed establishment of eight posts towards the total number of abolishment proposed for 2026. The Committee considers that**

posts initially proposed for establishment, and then withdrawn, are not part of the baseline staffing complement and, therefore, cannot be considered as abolished posts.

II.36 In the revised proposal for 2026, the Secretary-General proposes the following staffing changes compared to 2025:

- a) Abolishment of 55 posts: 1 ASG, 4 D-1, 7 P-5, 8 P-4, 8 P-3, 4 P-2/1, 22 GS (OL), 1 LL (including 8 proposed for establishment in the context of the proposed programme for 2026). In terms of structural change, the posts proposed for abolition are distributed as follows: Executive direction and management: 2 posts (1 P-5 and 1 GS (OL)); Subprogramme 1 Prevention, management and resolution of conflicts: 34 posts (1 ASG, 1 D-1, 3 P-5, 6 P-4, 7 P-3, 3 P-2/1, 12 GS (OL), 1 LL); Subprogramme 2 Electoral Assistant: 4 posts (1 P-5, 1 P-4, 2 GS (OL)); Subprogramme 3 Security Council affairs: 8 posts (1 D-1, 1 P-4, 1 P-3, 1 P-2/1, 4 GS (OL)); Subprogramme 5 Question of Palestine: 3 posts (1 P-5, 2 GS (OL)); Subprogramme 6 Peacebuilding Support Office: 4 posts (2 D-1, 1 P-5, 1 GS (OL)). Excluding the eight posts proposed for establishment in the context of the proposed programme for 2026, the proposed abolition of 47 posts represents a reduction of 16.6 per cent in the number of posts compared to 2025.
- b) Redeployment of 10 posts from the programme support to section 29B, DOS, for the consolidation of the executive offices: 2 P-4, 1 P-2/1, 2 GS (PL), 5 GS (OL).
- c) Redeployment within section of 3 posts: 1 P-4 from subprogramme 1 to executive direction and management; and 2 GS (OL) from programme support to executive direction and management.

Additional information on posts proposed for abolition

II.37 With regard to the criteria used to select posts for abolishment, the Committee was informed that the Departments' review process was anchored in a structured methodology guided by the following principles:

- Mandate alignment, focusing on preserving capacity essential for delivering on Security Council and General Assembly-mandated activities, including support to peace processes and intergovernmental bodies.
- Impact-based prioritization, emphasizing functions critical to preventive diplomacy, conflict resolution, mediation, peacebuilding and sustaining peace.
- Identification of redundancies, overlaps, underutilized functions, and vacancies.
- Utilization of attrition, by targeting abolitions primarily among vacant posts or those expected to become vacant through upcoming retirements (9 staff applied for early separation).
- Preservation of entry-level capacity, by protecting P-1 and P-2 posts and reducing the relative proportion of senior-level positions (P-5 and above).

II.38 Moreover, the Advisory Committee was provided with additional information on posts proposed for abolition in the following areas:

- a) Pact for the future: DPPA has retained seven posts approved in the 2025 budget cycle under the revised estimates resulting from General Assembly resolution 79/1 on the Pact for the Future. Due to the Secretariat-wide hiring freeze to mitigate liquidity constraints, all seven posts have remained vacant but are envisaged to be filled as soon as the restrictions on recruitment are lifted. At the same time, the

Department proposes to abolish eight additional posts requested for 2026, also under the Pact for the Future, as part of the overall reduction effort.

- b) Liaison Office in Nairobi (P-3, Political Affairs Officer): Upon enquiry, the Committee was informed that partnerships with regional and sub-regional organizations, particularly in Africa, remain a core priority for the Secretary-General and DPPA. At this time, maintaining the small liaison presence in Nairobi in addition to the existing offices and capacities would no longer be cost-effective, efficient or substantively justified. **The Advisory Committee notes that General Assembly (resolution 79/257, II, para. 40) decided to designate the Department of Political and Peacebuilding Affairs and Southern African Development Community Liaison Team for Southern Africa as a Department of Political and Peacebuilding Affairs and Southern African Development Community Office for Southern Africa, without setting a precedent. The Committee trusts that more information will be provided to the General Assembly on the current existing staff capacity in the Southern African Development Community Office for Southern Africa and on how the functions are to be performed if the revised estimates is approved (see also para. II.30 above)**
- c) Military Staff Committee Secretariat: a Military Liaison Officer, P-4, in the Military Staff Committee Secretariat is proposed for abolishment. Currently this secretariat consists of two staff: one P-4 Military Liaison Officer and one G-5 Meeting Services Assistant. The proposed abolishment will impact the ability of DPPA to maintain the existing level of support to the Military Staff Committee. To mitigate this impact, DPPA intends to reassign the administrative, coordination and

substantive tasks currently assigned to the Military Liaison Officer to a P-4 Political Affairs Officer with strong experience in supporting the subsidiary organs of the Council and experience with United Nations peacekeeping operations and the work of relevant interlocutor departments such as DPO. **The Advisory Committee is of the view that the functions currently performed by the P-4 Military Liaison Officer require competences that cannot be assigned to a P-4 Political Affairs Officer, with the proposed abolishment having an expected undue impact on the support provided to the Military Staff Committee. The Committee, therefore, recommends against the proposed abolishment of the P-4 Military Liaison Officer.**

- d) Peacebuilding Support Office (PBSO): Consistent with similar measures taken across other DPPA divisions, and in keeping with the overall targets for the envisaged reduction in the number of posts, PBSO proposed to abolish four posts (2 D-1s, 1 P-5, 1 GS), which constitutes 14.3 per cent of posts in PBSO (4 out of 28 existing posts). The Office will redistribute roles and responsibilities to ensure continued discharge of its mandate, including in support of the Peacebuilding Commission. The posts proposed for abolishment in PBSO were identified based on vacancy status and opportunities to reorganize internal workflows without diminishing substantive services to Member States. **The Advisory Committee notes that, in the merger with OROLSI, two encumbered D-1 posts from PBSO are proposed for abolishment. The Committee notes importance of peacebuilding for conflict prevention and the recent decision by the General Assembly to provide regular budget funding to the Peacebuilding Fund. In**

that regard, the Committee trusts that more information will be provided to the General Assembly at the time of consideration of the present report on the functions performed by the aforementioned posts and how they are expected to be redistributed in the new proposed structure (See also para. II.13 above).

- e) Electoral Assistance Division: The recommendation to abolish the Senior Political Affairs Officer, P-5, post was guided by vacancy status and internal prioritization to safeguard country support capacities. The Division will retain sufficient professional expertise at the working level to continue delivering technical and operational support to electoral processes, including in Africa. The Committee was also informed, upon enquiry, that with more than half of elections taking place in Africa, it remains an important priority for DPPA. In addition to the capacities available at the Electoral Assistance Division in New York, DPPA maintains a D-1 level capacity (funded from voluntary contributions) in Addis solely dedicated to supporting electoral processes in Africa.

Vacant posts

II.39 Upon enquiry, the Advisory Committee was informed that as at 30 September 2025, of 55 posts proposed for abolishment, 23 were encumbered, 24 were vacant and 8 had not yet been established. Should the General Assembly approve the revised estimates proposal, 23 vacant posts would be retained (1 D-2, 4 P-5, 10 P-4, 6 P-3, 2 P-2,). The Advisory Committee was also informed upon enquiry that nine staff encumbering DPPA funded posts have applied for the early separation programme.

II.40 The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for

abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of DPPA staff members who would otherwise be separated.

D. Comments on non-post resources

Table II.3

Proposed resource changes by object of expenditure (Thousands of United States dollars)

	2025		2026		Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget ¹		
	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage	
Object of expenditure	Approved								
	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	53,346.3	38,000.8	54,955.1	(907.6)	44,920.6	(8,425.7)	(15.8)	(10,034.5)	(18.3)
Other staff costs	788.5	327.4	788.5	-	305.1	(483.4)	(61.3)	(483.4)	(61.3)
Hospitality	9.0	0.5	9.0	-	9.0	-	-	-	-
Experts	-	8.3	-	-	-	-	-	-	-
Consultants	185.8	92.5	132.9	(13.3)	132.9	(52.9)	(28.5)	-	-
Travel of representatives	1,034.8	240.0	1,034.8	-	1,034.8	-	-	-	-
Travel of staff	796.2	567.3	931.5	(93.2)	931.5	135.3	17.0	-	-
Contractual services	1,168.9	452.0	943.6	-	862.0	(306.9)	(26.3)	(81.6)	(8.6)
General operating expenses	451.0	288.1	400.7	(40.1)	380.6	(70.4)	(15.6)	(20.1)	(5.0)
Supplies and materials	18.9	0.3	20.7	-	7.3	(11.6)	(61.4)	(13.4)	(64.7)
Furniture and equipment	52.9	5.5	103.7	(10.4)	66.8	13.9	26.3	(36.9)	(35.6)
Grants and contributions	50,256.7	100.2	50,000.0	-	50,000.0	(256.7)	(0.5)	-	-
Total	108,109.0	40,082.9	109,320.5	(1,064.6)	98,650.6	(9,458.4)	(8.7)	(10,669.9)	(9.8)

II.41 The revised proposal for non-post resources amounts to \$53,730,000, reflecting a decrease of \$1,032,700, or 1.9 per cent, compared with the 2025 appropriation. The proposed decrease of \$1,032,700 under non-post resources compared with the level of apportionment for 2025 results from reduced requirements under other staff costs (\$483,400), consultants (\$52,900), contractual services (\$306,900), general operating expenses (\$70,400), supplies and materials (\$11,600) and grants and contributions (\$256,700), which would be partially offset by increases for travel of staff

(\$135,300) and furniture and equipment (\$13,900). The proposed decrease of \$1,032,700 includes an amount of \$466,700 representing resources to be redeployed to section 29B for UN80 consolidation (A/80/400, table 78).

II.42 In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions to the non-post resources under consultants (\$13,300 or 10 per cent), travel of staff (\$93,200 or 10 per cent), general operating expenses (\$40,100, or 10 per cent), and furniture and equipment (\$10,400 or 10 per cent) (A/80/7, para. II.18). **The proposed resources for consultants, travel of staff and general operating expenses exceed the level recommended by the Committee in its report (A/80/7). The Committee reiterates its recommendations on non-post requirements under the proposed programme budget for 2026 accordingly.**

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

Regular budget	
Appropriation for 2025	\$11,339,700
Proposed revised estimates for 2026	\$10,088,600
Variance to 2025 appropriation	(\$1,251,100)
Variance to 2025 appropriation (percentage)	(11.0)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overall resource requirements

II.43 The revised regular budget resources proposed by the Secretary-General for UNSCO for 2026 amount to \$10,88,600 before recosting, reflecting a decrease of \$1,251,100, or 11.0 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$1,948,500 or 16.2 per cent (A/80/400, table 81).

II.44 The revised proposal for 2026 amounts to \$8,623,800 under post resources, reflecting a decrease of \$1,308,700, or 13.2 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of 14 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$1,464,800, reflecting an increase of \$57,600, or 4.0 per cent, compared with the level approved for 2025, due mainly to proposed increased requirements under travel of staff, general operating expenses and improvement of premises.

B. General observations

II.45 The Secretary-General indicates that the expected efficiencies and improvements would result from the following factors (A/80/400, para. 122 (a)):

- a) Process optimization: the Office will streamline a number of its processes, including those for the drafting, review and approval of the various reports that it produces. The frequency of its outreach activities and reporting and information materials will be streamlined, with a focus on delivering the highest impact. This includes streamlining the drafting and review processes for reports of the Secretary-General, including those prepared by various entities across the United Nations system. Duplication in reporting mandates will be reviewed to support a more streamlined approach, in consultation with DPPA.

- b) Functional streamlining: the functions of the posts proposed for abolishment, including political, liaison and coordination functions, will be redistributed among the remaining posts, where feasible. To mitigate the impact on mandate delivery, the Office will prioritize functions required to support critical activities, including expansive engagements with the Palestinian Authority, and overall capacity to address the rapidly evolving political and security dynamics in Gaza, while scaling down functions required to support preventive or longer-term priority issues. Consultations and advocacy with Governments, relevant parties, civil society organizations and other stakeholders will be merged across units covering similar thematic areas.
- c) Allocative efficiencies: the Office is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, the Office will focus good offices and political engagements on the most pressing critical issues. Although the number of good offices visits in the region is expected to remain unchanged, the focus of these visits would be more closely aligned with engagement and advocacy related to key priorities of the Office, such as carrying out de-escalation efforts, supporting the Palestinian Authority and leading response and recovery efforts in Gaza, and issues in similar thematic areas would be combined.

II.46 The Advisory Committee was informed upon enquiry that in political affairs, UNSCO will put emphasis on engagements with international processes and partners with a view to restore a political horizon. The Office will prioritize functions required to support critical activities,

including expansive engagements with the Palestinian Authority, and overall capacity to address the rapidly evolving political and security dynamics in Gaza, while scaling down functions required to support preventive or longer-term priority issues. The office has also compiled a comprehensive overview of its reporting obligations and initiated discussions with headquarters to explore opportunities for streamlining them.

II.47 In terms of coordination activities, the Advisory Committee was informed that the proposed abolishment of the P-5 Chief of the Coordination Unit will affect the unit's ability to provide senior-level team leadership, strategic guidance to mission leadership on integrated functions, and effective oversight. It also may limit UNSCO's capacity to foster strategic partnerships, mobilize resources, convene UN agencies, and ensure coordination across areas, and will impact UNSCO's ability to manage planning processes, engage with donors, and coordinate effectively across agencies.

II.48 With regard to security, the Advisory Committee was informed upon enquiry that the situation remains highly volatile in Gaza and continues to deteriorate across the occupied West Bank. The proposed reduction may impact on UNSCO's ability to respond effectively to sudden shifts in the security environment which may constrain its programmatic activities in some areas. As a mitigating measure, the duties of the abolished posts will be absorbed by the team, where possible. Concerning Mission Support, all ongoing activities will continue as the functions of the two non-vacant posts, Administrative Assistant and Transport Assistant, will be consolidated within the respective organizational units and absorbed by the existing administrative resources.

II.49 With regard to relationship with other UN entities, the Advisory Committee was informed upon enquiry that UNSCO collaborates closely with UN Agencies, Funds, and Programmes bilaterally and through the coordination led by the triple-hatted DSC/RC/HC with structures

including the United Nations Country Team, Programme Management Team, Security Management Team, Operations Management Team and others, leveraging agency expertise to enhance coherence and operational efficiency. This coordination and cooperation has enabled joint initiatives such as the Rapid Damage and Needs Assessment, coordinated early recovery planning, and collective efforts on staff duty of care. These engagements have reduced duplication, streamlined resource use, and improved staff support, demonstrating UNSCO's role in contributing to and benefiting from system wide effectiveness and efficiency.

C. Comments on post resources

Table II.4

Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	78	1 USG, 1 ASG, 1 D-1, 4 P-5, 4 P-4, 9 P-3, 15 FS, 7 NPO, 36 LL
Proposed programme budget 2026		
Reclassification	1	1 P-3 to P-4
Revised estimates 2026		
Abolishment	(14)	1 D-1, 2 P-5, 1 P-4, 1 P-3, 4 FS, 1 NPO, 4 LL
Reclassification	1	1 P-4 to P-3
Proposed for 2026	64	USG, 1 ASG, 2 P-5, 3 P-4, 8 P-3, 11 FS, 6 NPO, 32 LL

II.50 The revised proposal for post resources amounts to \$8,623,800 reflecting a decrease of \$1,308,700, or 13.2 per cent, compared with the approved level for 2025. The resources would cover the requirements for 64 posts, reflecting a net decrease of 14 posts, or 17.9 per cent, compared to the 2025 appropriation (A/80/400, tables 81 and 82 and set 5).

II.51 In the context of the proposed programme budget for 2026, the upward reclassification of a Security Coordination Officer post from P-3 to Chief Security Officer P-4 was proposed. The

proposal has been withdrawn in the revised estimates. The revised estimates include the following proposal:

- a) Abolishment of 14 posts: 1 D-1, 2 P-5, 1 P-4, 1 P-3, 4 FS, 1 NPO, 4 LL, which reflects a reduction of 17.9 per cent in the number of posts compared to 2025.
- b) Downward reclassification of one Chief Security Officer, P-4 post to Security Coordination Officer, P-3, post.

II.52 Upon enquiry regarding the rationale for proposing the abolition of a Head of Office, Political Affairs, D-1, post while preserving higher level posts, the Advisory Committee was informed that UNSCO's post complement includes one Under Secretary-General post, of Special Coordinator for the Middle East Peace Process and Secretary-General's personal representative to the Palestinian Authority and the Palestine Liberation Organization. Additionally, UNSCO has one Assistant Secretary-General post of Deputy Special Coordinator for the Middle East Peace Process who also serves as the Resident Coordinator and Humanitarian Coordinator. Both posts accomplish distinct but essential functions, including political representation, UN coordination and security as Designated Official. According to the information provided, these senior level posts are critical to providing strategic leadership, facilitating high-level diplomatic engagement, and mobilizing international support to complex humanitarian and institutional support efforts essential for sustaining peace and advancing the two-State solution, especially in the current context of the recent 9 October 2025 ceasefire agreement, which presents an opportunity to create the conditions for a revitalized political process towards the realization of a two-State solution. UNSCO has, nevertheless, endeavored to reduce senior level posts at the P-5 level and above. The Committee was further informed Senior positions represent more than 33 per cent of those

proposed for abolishment, including its only D-1 post, two of its four P-5 posts, in addition to one P-4 acting as Head of one of its regional offices.

II.53 With respect to the criteria for selecting posts for abolition, the Advisory Committee was informed upon enquiry that it was the outcome of efforts to align resources with the Organization's priorities, while ensuring that UNSCO retains the capacity to deliver on its core mandate as a political mission. In line with guidance issued by the Controller, UNSCO systematically reviewed the criticality, workload, and functional relevance of each position on the staffing table. In doing so, the Office took into account the following considerations in identifying posts for abolishment:

- Adhering to the requirement to meet a twenty per cent reduction in the number of posts, including at senior levels.
- The highest priority was given to retaining posts and functions related to UNSCO's core mandate as a Political Mission – namely, supporting a peace process towards a just resolution to the conflict on the basis of the two-State solution.
- Efforts were made to identify functions that could be absorbed by other staff members, including any overlapping or non-critical function.

Vacant posts

II.54 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of the 14 posts proposed for abolishment, 5 were encumbered and 9 were vacant. Should the General Assembly approve the revised estimates proposal, 8 vacant posts would be retained (1 USG, 1 P-4, 3 P-3, 1FS, 1 NPO, 2 GS (OL)). **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if**

requests for early separation are approved, for retention of UNSCO staff members who would otherwise be separated.

D. Comments on non-post resources

Table II.5

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	9,932.5	7,296.7	10,554.7	(31.2)	8,623.8	(1,308.7)	(13.2)	(1,930.9)	(18.3)
Other staff costs	46.6	28.1	46.6	-	42.5	(4.1)	(8.8)	(4.1)	(8.8)
Hospitality	3.2	-	3.2	-	3.2	-	-	-	-
Travel of staff	251.0	76.2	281.1	(14.1)	281.1	30.1	12.0	-	-
Contractual services	171.7	90.7	173.3	(17.3)	163.8	(7.9)	(4.6)	(9.5)	(5.5)
General operating expenses	566.6	384.4	644.7	(32.2)	644.7	78.1	13.8	-	-
Supplies and materials	91.3	18.7	81.1	-	81.1	(10.2)	(11.2)	-	-
Furniture and equipment	276.8	24.5	222.4	-	218.4	(58.4)	(21.1)	(4.0)	(1.8)
Improvement of premises	-	-	30.0	-	30.0	30.0	-	-	-
Total	11,339.7	7,919.4	12,037.1	(94.8)	10,088.6	(1,251.1)	(11.0)	(1,948.5)	(16.2)

II.55 The revised proposal non-post resources for 2026 amount to \$1,464,800 representing an increase of \$57,600, or 4.0 per cent, compared with the level approved for 2025. The revised proposal reflects a decrease of \$17,600, or 1.2 per cent compared with the proposed programme budget for 2026. The proposed increase of \$57,600 under non-post resources compared with the 2025 appropriation results from increased requirements under travel of staff (\$30,100), general operating expenses (\$78,100) and improvement of premises (\$30,000) which would be partially offset by reductions under other staff costs (\$4,100), contractual services (\$7,900), supplies and materials (\$10,200) and furniture and equipment (\$58,400).

II.56 In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions to the non-post resources under travel of staff (\$14,100 or 10 per cent), contractual services (\$17,300 or 10 per cent) and general operating expenses (\$32,200 or 5 per cent) (A/80/7, para. II.37). **The Advisory Committee notes that the proposed resources under travel of staff, contractual services and general operating expenses exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

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

Regular budget	
Appropriation for 2025	\$3,640,400
Proposed revised estimates for 2026	\$3,217,700
Variance to 2025 appropriation	(\$422,700)
Variance to 2025 appropriation (percentage)	(11.6)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overall resource requirements

II.57 The revised regular budget resources proposed by the Secretary-General for UNRoD for 2026 amount to \$3,217,700 before recosting, reflecting a decrease of \$422,700, or 11.6 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$423,500 or 11.6 per cent (A/80/400, table 84).

II.58 The revised proposal for 2026 amounts to \$2,878,100 under post resources, reflecting a decrease of \$338,900, or 10.5 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of 2 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$339,600, reflecting a decrease of \$83,800, or 19.8 per cent, compared with the level approved for 2025 due mainly to reductions under other staff costs, travel of staff and contractual services.

B. General observations

II.59 The Secretary-General indicates that expected efficiencies and improvements would result from the following factors (A/80/400, para. 124 (a)):

- a) Leveraging technology: the Register will use various technological tools, methods and enhancements to facilitate recurrent reviews of claims, where feasible. Virtual formats for meetings with various stakeholders will be adopted, where effective and feasible, in lieu of in-person meetings.
- b) Process optimization: the Register plans to review the eligibility matrix for submitted claims to streamline the legal assessment process. This initiative is aimed at enhancing efficiency, in particular for standard livestock claims, which are the least complex category. The use of a unified and simplified matrix comment text is expected to yield time savings of approximately 15 minutes per claim. The broader review of other claim categories will be conducted in full consultation with the Board of the Register to ensure that the integrity, fairness and quality of the claims review process remain uncompromised.
- c) Functional streamlining: legal and administrative functions of the abolished posts will be redistributed among the remaining posts, where feasible, and efforts will continue

to be focused on enhancing operational efficiency, including through in-house capacities for training in lieu of consultants and contractual services.

- d) Allocative efficiencies: the Register is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, as a measure to mitigate the expected increase in the number of outstanding unprocessed claims and the time taken to review claims, the Register will continue to streamline the process for the review and assessment of claims.

C. Comments on post resources

Table II.6
Staffing resources

	Number	Details
Approved for 2025	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1, 9 GS (OL)
Proposed programme budget 2026	19	1 D-2, 1 P-5, 4 P-4, 3 P-3, 1 P-2/1, 9 GS (OL)
Revised estimates 2026		
Abolishment	2	1 P-4, 1 GS (OL)
Proposed for 2026	17	1 D-2, 1 P-5, 3 P-4, 3 P-3, 1 P-2/1, 8 GS (OL)

II.60 The programme budget for 2026 did not include any post change compared to 2025. In the revised estimates, it is proposed to abolish two posts: one Legal Officer, P-4, and one Administrative Assistant, GS (OL), reflecting a 10.5 reduction in the number of staff members compared to 2025.

Vacant posts

II.61 According to the information provided to the Advisory Committee upon request, none of the posts in UNRoD were vacant as at 30 September 2025.

D. Comments on non-post resources

Table II.7

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
		<i>Expenditures as of 30 September 2025</i>	<i>Proposed programme budget</i>	<i>ACABQ recommendation in A/80/7</i>	<i>Revised estimate</i>				
Object of expenditure	<i>Approved</i>					<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Percentage</i>
	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/(3)	(10)=(7)- (5)	(11)=(10)/(5)
<i>Posts</i>	3,217.0	2,471.3	3,217.0	-	2,878.1	(338.9)	(10.5)	(338.9)	(10.5)
<i>Other staff costs</i>	87.4	20.8	87.4	-	69.9	(17.5)	(20.0)	(17.5)	(20.0)
<i>Consultants</i>	5.7	-	5.7	-	4.6	(1.1)	(19.3)	(1.1)	(19.3)
<i>Travel of staff</i>	103.7	36.7	103.7	-	83.0	(20.7)	(20.0)	(20.7)	(20.0)
<i>Contractual services</i>	175.4	86.8	176.2	(17.6)	141.1	(34.3)	(19.6)	(35.1)	(19.9)
<i>General operating expenses</i>	13.5	12.7	13.5	-	10.8	(2.7)	(20.0)	(2.7)	(20.0)
<i>Supplies and materials</i>	5.6	-	5.6	-	4.5	(1.1)	(19.6)	(1.1)	(19.6)
<i>Furniture and equipment</i>	32.1	0.6	32.1	-	25.7	(6.4)	(19.9)	(6.4)	(19.9)
Total	3,640.4	2,628.8	3,641.2	(17.6)	3,217.7	(422.7)	(11.6)	(423.5)	(11.6)

II.62 The revised proposal on non-post resources for 2026 amounts to \$339,600, which reflects a decrease of \$83,800, or 19.8 per cent compared to the appropriation for 2025. The revised proposal reflects a decrease of \$84,600, or 19.9 per cent compared with the proposed programme budget for 2026.

II.63 In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions to the non-post resources under contractual services (\$17,600 or 10 per cent) (A/80/7, para. II.52).

V. United Nations Office to the African Union

Regular budget

Appropriation for 2025	\$1,200,300
Proposed revised estimates for 2026	\$1,200,500
Variance to 2025 appropriation	\$500
Variance to 2025 appropriation (percentage)	0
Other assessed*	
Apportionment for 2025/26	\$10,307,200
Six-month apportionment for 2025/26	\$5,153,600
Revised six-month apportionment for 2025/26	\$4,880,500
Variance compared to six-month apportionment 2025/26	(\$273,100)
Variance compared six-month apportionment 2025/26 (percentage)	(5.2)

Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).
**The budget period for other assessed resources is from 1 July to 30 June.*

A. Overall resource requirements

II.64 The revised regular budget resources proposed by the Secretary-General for UNOAU for 2026 amount to \$1,200,500 before recosting, reflecting an increase of \$200 compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, there is no change (A/80/400, table 87).

II.65 The revised proposal for 2026 amounts to \$1,122,700 under post resources, reflecting no change compared with the approved level for 2025. Under non-post requirements, the revised proposal for 2026 amounts to \$77,800, reflecting an increase of \$200 compared with the level approved for 2025 due to increased requirements under contractual services.

II.66 The revised proposal under the support account for six months of the 2025/26 period amounts to \$4,880,500, reflecting a decrease of \$273,100, or 5.3 per cent compared with six months of the apportionment for 2025/26 (A/80/400, table 88).

B. Comments on posts resources

Table II.8

Staffing resources

(Regular budget)

	Number	Details
Regular budget		
Approved for 2025	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL
Proposed for 2026	6	1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL

II.67 The revised proposal for 2026 amounts to \$1,122,700 under post resources, reflecting no change compared with the approved level for 2025. The resources would provide for continuation of 6 posts (1 USG, 1 D-2, 1 P-5, 1 P-4 and 2 LL) (A/80/400, table 89).

Vacant posts

II.68 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, none of the posts were vacant.

C. Comments on non-post resources

Table II.9

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
		Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
Object of expenditure	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	1,122.7	920.0	1,122.7	-	1,122.7	-	-	-	-
Travel of staff	6.0	-	6.0	-	6.0	-	-	-	-
Contractual services	6.8	4.3	7.0	-	7.0	0.2	2.9	-	-
General operating expenses	60.1	31.5	60.1	-	60.1	-	-	-	-
Supplies and materials	4.7	-	4.7	-	4.7	-	-	-	-

<i>Total</i>	1,200.3	955.8	1,200.5	-	1,200.5	0.2	0.0	-	-

II.69 The revised proposal on non-post resources for 2026 amounts to \$77,800, which reflects an increase of \$200 compared with the level approved for 2025 related to contractual services. In the context of its report on the proposed programme budget for 2026, the Advisory Committee was informed that the increase of \$200 under contractual services was related to adjustment to ICT rates. The Committee did not recommend any reduction (A/80/7, paras. II.62 to II.64).

VI. Office of Counter-Terrorism

Regular budget	
Appropriation for 2025	\$12,040,400
Proposed revised estimates for 2026	\$10,169,000
Variance to 2025 appropriation	(\$1,871,400)
Variance to 2025 appropriation (percentage)	(15.5)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

A. Overall resource requirements

II.70 The revised regular budget resources proposed by the Secretary-General for UNOCT for 2026 amount to \$10,169,000 before recosting, reflecting a decrease of \$1,871,400, or 15.5 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$1,871,800 or 15.5 per cent. (A/80/400, table 92).

II.71 The revised proposal for 2026 amounts to \$9,479,400 under post resources, reflecting a decrease of \$1,857,800, or 16.4 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of 12 posts and the relocation of 6 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$689,600, reflecting a decrease of \$13,600, or 1.9 per cent, compared with the level approved for 2025 due to a reduction under contractual services.

B. General observations

II.72 The Secretary-General indicates that the expected efficiencies and improvements would result from the following factors (A/80/400, para. 127 (b)):

- a) Leveraging technology: the Office will make greater use of various technological tools and applications, including artificial intelligence, to facilitate the preparation of reports and various outreach materials and activities. Virtual formats for meetings with stakeholders will be adopted, where effective, in lieu of in-person meetings.
- b) Functional streamlining: a review of functions was undertaken to ensure alignment with the forthcoming strategic plan for 2026–2028 and the integration of recommendations from various oversight bodies. The Office will continue to focus on enhancing operational efficiency, including by relying more on in-house capacities in lieu of contractual services. Support provided to capacity-building projects covering similar thematic areas will be combined. In addition, functions covering programme and project management expertise across all areas of the Office will be merged or redistributed, where feasible. For example, it is proposed that the liaison role of the Counter-Terrorism Committee Executive Directorate in

the Office of the Under Secretary-General be merged with front office management responsibilities within the same Office. This consolidation will bring together political affairs and programme management expertise, enhancing coherence in external and internal coordination.

- c) Allocative efficiencies: the Office is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, while parliamentary reports will continue to be delivered, the Office will streamline their content and depth by providing the most critical information required for the subject matter. In addition, the Office will adjust the provision of specialized or targeted support to various stakeholders by focusing on the most urgent requirements. The Office will continue to explore areas for further synergies with other United Nations entities to enhance the coordination of support to Member States.

Integration of UN counter-terrorism activities

II.73 Upon enquiry regarding the possibility to further integrate the activities of the three UN entities involved in counter-terrorism (UNOCT, CTED and UNODC), the Advisory Committee was informed upon enquiry that, with regards to the UN80 Initiative, Member States, through a consultative process indicated their preference to preserving the mandates and distribution of work among entities, while putting emphasis on strengthening the coordination role of UNOCT, reducing duplication of work and competition for resources in the areas of capacity-building. UNOCT held consultations with other entities, including CTED and UNODC, whose Terrorist Prevention Branch also engages in capacity-building activities and developed recommendations

such as mapping project activities to avoid duplication. The Committee was also informed that the Secretary-General has proposed that the chief of the Terrorism Prevention Branch of UNODC, as a Counter-Terrorism capacity building provider, would also report to the USG in UNOCT. This is in addition to the reporting line to the Director for the Division for Treaty Affairs and the Executive Director of UNODC. Both entities will seek to continue to deliver their mandates, reinforce cooperation and meet the growing demand for support provided to Member States. **The Advisory Committee considers that enhanced cooperation between the United Nations entities dealing with counter-terrorism should be pursued in the context of the UN80 Initiative and looks forward to receiving additional information in that regard in the next budget submission (See A/80/7, para. II.9, A/78/7, para. II.75).**

II.74 The Advisory Committee was also informed upon enquiry that UNOCT is currently developing a Unified Results Framework which will serve as the foundation for unified reporting, as mandated by the General Assembly in the last review. UNOCT is also promoting all-of-UN programmes and multi-entity initiatives, using the Counter-Terrorism Trust Fund as multi-agency trust fund to receive and distribute funding to other entities. UNOCT developed programmatic modalities for coordination, such as an established action plan with UNODC to address potential overlapping. UNODC's programmatic work is also informed by CTED's assessments. In addition, discussions are underway on how to further integrate UNOCT into the Sustainable Development System and the Resident Coordinators' network, to strengthen its coordinating role at the field level and leverage the field presence of other entities, including those of UNODC. The OIOS evaluation report also stressed that UNOCT's coordination mandate lacks enforcement and would need to be effectively empowered in terms of resources and authority to drive coherent and

collective action across the UN system. The mandate review is however a decision under the purview of Member States.

II.75 The Advisory Committee notes the initial progress made by UNOCT in conjunction with UNODC towards implementing paragraphs 41 and 56 of General Assembly resolution 79/257. The Committee, however, considers that efforts undertaken to avoid duplications and overlaps between UNODC and UNOCT, as well as to strengthen coordination across the United Nations system should have been accompanied by efficiencies which are not presented. The Committee trusts that updated information, including the related efficiencies, will be provided to the General Assembly during its consideration of this present report and in the next programme budget proposal (see also Section 16, para. IV.128 below).

United Nations Counter-Terrorism Coordination Compact

II.76 With regard to the UN Counter-Terrorism Coordination Compact, the Committee was informed upon enquiry that the founding document of the Compact makes clear that the mechanism was established precisely to reduce duplication and leverage the comparative advantages of United Nations entities in delivering coherent, coordinated support to Member States. The Compact's Joint Programme of Work reiterates the core mandate of positioning coordination, coherence, and avoiding duplication as the foundation for all Compact activities and Working Group priorities.

II.77 The Compact Unit drives system-wide coordination across 46 UN and non-UN entities, 14 regional organizations, and more than 1,050 focal points from 139 Member States under the framework of the UN Global Counter-Terrorism Coordination Compact. The Unit has organized 11 principal-level Compact meetings, and 8 meetings of the Secretary-General's High-Level

Action Group on Preventive Violent Extremism (PVE). It services 8 thematic Working Groups holding about 32 meetings annually (over 300 to date), issues thematic briefings, newsletters, daily updates, produces the Secretary-General's annual report on Compact implementation, and manages the Compact digital platform—which has recorded more than 412,000 visits—to enhance transparency, coordination, and policy coherence across the UN system's counter-terrorism architecture. In terms of integrated activities, the Committee was also informed that through its eight Working Groups and the Compact Secretariat, the mechanism has produced more efficient coordination, system-wide deconfliction, joint policy documents, enhanced transparency and participation, integrated planning and reporting as well as Coordinated fundraising and resource mobilization. **The Advisory Committee trusts the Counter-Terrorism Coordination Compact will continue to focus its work on coordination on counter-terrorism mandates while avoiding duplication and overlapping with other entities and in close consultation and engagement with Member States. The Committee also trusts that more information on the support provided by OCT to the Counter-Terrorism Coordination Compact will be provided to General Assembly at the time of consideration of the present report and in the next budget submission, including on the possibility of cost-sharing the costs associated with the system-wide coordination role.**

Impact of the UN80 initiative and mitigation measures

II.78 In terms of challenges, the Advisory Committee was informed upon enquiry that the ongoing liquidity crisis and related 20 per cent reduction of the 2025 budget allotment has resulted in having to keep posts vacant and scale down support for a number of deliverables. These vacant posts include four posts located in Ashgabat, Madrid and at HQ in New York that have severely limited the ability to deliver on-the-ground, demand-driven technical assistance in regions with pressing

counter-terrorism needs. In addition to the impact on programmatic activities, the Office's leadership, policy and coordination functions have been impacted by the need to maintain vacant posts. Reductions may adversely affect the preparations for the upcoming 9th review of the Global Counter Terrorism Strategy and policy support to Member States' briefings, consultations and high-level meetings which are essential for maintaining momentum in the global counter-terrorism agenda and ensuring broad-based engagement and consensus among Member States. According to the information provided upon enquiry, overall, the liquidity crisis is not only delaying deliverables but also weakening the Office's ability to provide consistent, high-quality, and responsive support to Member States across all pillars of the Strategy. The greatest challenge in the implementation of mandates at optimum levels is the need to keep posts vacant, which has impacted leadership, policy, coordination and capacity building functions of UNOCT.

Structural changes and Relocation

II.79 Upon enquiry on the changes in the functional title of one of the regular budget D-2 posts in OCT, the Advisory Committee was informed the OIOS report on UNOCT has outlined the need for the Office to rationalize its organizational structure (paragraph 63), which has been undertaken in the new organizational chart presented as part of the 2026 budget submission (see Annex I (F) and (G) of A/80/6 (sect.6)). UNOCT is not proposing abolition of a D-2 post. The two D-2 posts in UNOCT perform both the function of deputizing for the USG, one for programme management (capacity building) and the other for policy and coordination and provide support to the USG in these areas. According to the Secretariat, the reorganization also addressed the anomaly of a D-2 reporting to another D-2.

II.80 The Secretary-General proposes to redeploy five posts from New York to Budapest (4 P-4, 1 P-3) and one post from New York to Madrid (1 P-3) under the regular budget, corresponding to

the relocation of functions covering political, human rights and administrative areas to lower cost duty stations, resulting in lower requirements of \$56,400 (A/80/400, para. 127 (a))

II.81 Upon enquiry, the Advisory Committee was informed that these relocations are driven not only by cost considerations, but also by existing structures, the availability of office space, and proximity to beneficiary Member States. UNOCT has a fully-fledged Programme Office in Madrid based on a Host Country Agreement signed with the Kingdom of Spain, with 12 posts present there, including 3 regular budget funded positions. Similarly, UNOCT has a fully-fledged Host Country Agreement signed with the Government of Hungary with 30 posts (including two regular budget funded positions). A cost-benefit analysis was conducted, with particular attention to those locations where UNOCT already had an established presence. As reflected above, the analysis considered not only financial factors—such as post costs—but also a range of other considerations, including the existence of host country arrangements and the tangible and in-kind benefits that relocation could offer to UNOCT, especially in terms of enhancing proximity to beneficiary Member States. UNOCT plans to redeploy some of its extrabudgetary funded positions to its Programme Offices in Africa, including Rabat and Nairobi, as they are directly linked to programme delivery in the region and to beneficiaries. Further relocations may take place in the future and across regions such as Asia and Africa but will depend on the ability to secure in-kind contributions from host countries.

II.82 The Committee underscores that structural changes must be presented to the General Assembly for approval and should be clearly reflected in organizational charts. The Committee trusts that further clarification on the impact of the proposed changes on the structure and operation of the Office will be provided to the General Assembly at the time of its consideration of the present report.

C. Comments on post resources

Table II.10

Staffing resources (Regular budget)

	Number	Details
Approved for 2025	60	1 USG, 2 D-2, 3 D-1, 7 P-5, 20 P-4, 12 P-3, 13 GS (OL), 2 LL
Proposed programme budget 2026	60	1 USG, 2 D-2, 3 D-1, 7 P-5, 20 P-4, 12 P-3, 13 GS (OL), 2 LL
Revised estimates 2026		
Abolishment	(12)	1 P-5, 5 P-4, 2 P-3, 3 GS (OL), 1 LL
Redeployment across duty stations	6	3 P-4 and 2 P-3 from New York to Budapest, 1 P-3 from New York to Madrid
Proposed for 2026	48	1 USG, 2 D-2, 3 D-1, 6 P-5, 15 P-4, 10 P-3, 10 GS (OL) and 1 LL

II.83 The revised proposal for post resources amounts to \$9,479,400 reflecting a decrease of \$1,857,800, or 16.4 per cent, compared with the approved level for 2025. The resources would cover the requirements for 48 posts, reflecting a net decrease of 12 posts, or 20 per cent, compared to the 2025 appropriation (A/80/400, table 93).

II.84 In the programme budget for 2026, the Secretary-general did not propose any post change. In the revised estimates, it is proposed to abolish 12 posts (1 P-5, 5 P-4, 2 P-3, 3 GS (OL), 1 LL) and to relocate 6 posts (3 P-4 and 2 P-3 from New York to Budapest, 1 P-3 from New York to Madrid). The posts proposed for abolition include one Senior Political Affairs Officer, P-5; one Human Rights Officer, P-4; one Programme Planning Officer, P-4; three Political Affairs Officer, P-4; two Political Affairs Officer, P-3; one Administrative Assistant, GS (OL); one Finance and Budget Assistant, GS (OL); one Programme Management Assistant, GS (OL); one Programme Management Assistant, LL. The proposed abolition of 12 posts reflects a reduction of 20 per cent in the number of posts compared to 2025.

Vacant post

II.85 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of 12 posts proposed for abolishment, 5 were encumbered and 7 were vacant. Should the General Assembly approve the revised estimates proposal, 7 vacant posts would be retained (1 USG, 1 D-1, 3 P-4, 2 P-3). **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNOCT staff members who would otherwise be separated.**

II.86 Upon enquiry, the Committee was provided with the table below on the status of the posts proposed for abolition as at 30 September 2025.

Table II.11

Incumbency status of posts proposed for abolishment

<i>Duty Station</i>	<i>Level</i>	<i>Title</i>	<i>Vacancy status</i>	<i>Establishment date</i>
New York	P-5	Senior Political Affairs Officer	Temporarily vacant. Lien holder on SLWOP	01/09/2019
New York	P-4	Programme Planning Officer	Vacant	19/03/2012
New York	P-4	Human Rights Officer	Temporarily encumbered. Lien holder on SLWOP	01/06/2019
New York	P-4	Political Affairs Officer	Encumbered	01/11/2019
New York	P-4	Political Affairs Officer	Vacant	01/05/2019
New York	P-4	Political Affairs Officer	Temporarily encumbered. No lien holder	01/01/2010
New York	P-3	Political Affairs Officer	Vacant	01/01/2010
New York	P-3	Political Affairs Officer	Vacant	01/05/2019
New York	GS(OL)	Programme Management Assistant	Vacant	01/03/2022
New York	GS(OL)	Administrative Assistant	Encumbered	01/10/2010
Budapest	GS(OL)	Programme Management Assistant	Vacant	24/04/2019
New York	GS(OL)	Finance And Budget Assistant	Encumbered	01/06/2020

D. Comments on non-post resources

Table II.12

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
		Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
Object of expenditure	Approved								
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	11,337.2	7,532.6	11,337.2	-	9,479.4	(1,857.8)	(16.4)	(1,857.8)	(16.4)
Other staff costs	-	111.3	-	-	-	-	-	-	-
Consultants	-	2.7	-	-	-	-	-	-	-
Travel of staff	501.9	40.0	501.9	(75.3)	501.9	-	-	-	-
Contractual services	53.2	62.7	53.6	-	39.6	(13.6)	(25.6)	(14.0)	(26.1)
General operating expenses	77.6	11.7	77.6	(7.8)	77.6	-	-	-	-
Supplies and materials	16.6	0.8	16.6	-	16.6	-	-	-	-
Furniture and equipment	53.9	-	53.9	-	53.9	-	-	-	-
Grants and contributions	-	(17.5)	-	-	-	-	-	-	-
Total	12,040.4	7,744.4	12,040.8	(83.1)	10,169.0	(1,871.4)	(15.5)	(1,871.8)	(15.5)

II.87 The revised proposal for non-post resources from the regular budget amount to \$689,600 reflecting a decrease of \$13,600, or 1.9 per cent, compared with the level approved for 2025 owing to a reduction under contractual services.

II.88 In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions to the non-post resources under travel of staff (\$75,300 or 15 per cent) and general operating expenses (\$7,800 or 10 per cent) (A/80/7, para. II.74). **The Advisory Committee notes that the proposed resources under travel of staff and general operating expenses exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

VII. Conclusion

II.89 Subject to its recommendations in paragraphs II. 42, II.56 and II.87 (non-post) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for section 3, Political affairs.

Annex: Section 3, Posts proposed for abolishment and redeployment

Section 3, Department of Political and Peacebuilding Affairs

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Senior Communications Officer
		(1)	GS (OL)	Staff Assistant
	Redeployment (from subprogramme 1) (from programme support)	1	P-4	Political Affairs Officer
Programme support	Redeployment (across sections for consolidation of executive office functions)	2	GS (OL)	Information Technology Assistant
		(1)	P-4	Finance and Budget Officer
		(1)	P-4	Human Resources Officer
		(1)	P-2/1	Associate Administrative Officer
		(1)	GS (PL)	Senior Finance and Budget Assistant
		(1)	GS (PL)	Senior Human Resources Assistant
		(3)	GS (OL)	Human Resources Assistant
		(2)	GS (OL)	Finance and Budget Assistant
	Redeployment (to executive direction and management)	(2)	GS (OL)	Information Technology Assistant
Subprogramme 1 Prevention, management and resolution of conflicts	Abolishment	(1)	ASG	Assistant Secretary-General
		(1)	D-1	Chief of Service, Political Affairs
		(1)	P-5	Senior Gender Affairs Officer
		(2)	P-5	Senior Political Affairs Officer
		(6)	P-4	Political Affairs Officer
		(1)	P-3	Finance and Budget Officer

		(6)	P-3	Political Affairs Officer
		(3)	P-2/1	Associate Political Affairs Officer
		(2)	GS (OL)	Administrative Assistant
		(4)	GS (OL)	Programme Management Assistant
		(3)	GS (OL)	Research Assistant
		(2)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Team Assistant
		(1)	LL	Administrative Assistant
	Redeployment (To Executive Direction and Management)	(1)	P-4	Political Affairs Officer
Subprogramme 2 Electoral Assistant	Abolishment	(1)	P-5	Senior Political Affairs Officer
		(1)	P-4	Political Affairs Officer
		(1)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Social Sciences Assistant
Subprogramme 3 Security Council affairs	Abolishment	(1)	D-1	Chief of Service, Political Affair
		(1)	P-4	Military Liaison Officer
		(1)	P-3	Political Affairs Officer
		(1)	P-2/1	Associate Political Affairs Officer
		(2)	GS (OL)	Social Sciences Assistant
		(2)	GS (OL)	Meetings Services Assistant
Subprogramme 5 Question of Palestine	Abolishment	(1)	P-5	Senior Political Affairs Officer
		(2)	GS (OL)	Administrative Assistant
Subprogramme 6 Peacebuilding Support Office	Abolishment	(1)	D-1	Executive Officer
		(1)	D-1	Chief of Service, Programme Management
		(1)	P-5	Senior Political Affairs Officer
		(1)	GS (OL)	Staff Assistant

Section 3, Office of the United Nations Special Coordinator for the Middle East Peace Process

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
III. Office of the United Nations Special Coordinator for the Middle East Peace Process	Abolishment	(1)	D-1	Head of Office, Political Affair

	(1)	P-5	Senior Coordination Officer
	(1)	P-5	Senior Liaison Officer
	(1)	P-4	Electoral Officer
	(1)	P-3	Political Affairs Officer
	(1)	FS	Security Officer
	(2)	FS	Close Protection Officer
	(1)	FS	Transport Assistant
	(1)	NPO	Coordination Officer
	(1)	LL	Administrative Assistant
	(1)	LL	Light Vehicle Driver
	(1)	LL	Staff Assistant
	(1)	LL	Field Security Guard
Reclassification	(1)	P-4	Chief Security Officer
	1	P-3	Security Coordination Officer

Section 3, United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
IV. United Nations Register of Damage Caused by the Construction of the Wall in the Occupied Palestinian Territory	Abolishment	(1)	P-4	Legal Officer
		(1)	GS (OL)	Administrative Assistant

Section 3, Office of Counter-Terrorism

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
VI. Office of Counter-Terrorism	Abolishment	(1)	P-5	Senior Political Affairs Officer
		(1)	P-4	Human Rights Officer
		(1)	P-4	Programme Planning Officer
		(3)	P-4	Political Affairs Officer
		(2)	P-3	Political Affairs Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Finance and Budget Assistant
		(1)	GS (OL)	Programme Management Assistant

	(1)	LL	Programme Management Assistant
Redeployment (within section across duty station)			
<i>From New York to Budapest</i>	1	P-4	Finance and Budget Officer
	(1)	P-4	Finance and Budget Officer
	2	P-4	Political Affairs Officer
	(2)	P-4	Political Affairs Officer
	2	P-3	Political Affairs Officer
<i>From New York to Madrid</i>	(2)	P-3	Political Affairs Officer
	1	P-3	Human Rights Officer
	1	P-3	Human Rights Officer

Section 4 - Office for Disarmament Affairs

Regular budget	
Approved for 2025	\$19,127,700
Proposed revised estimates for 2026	\$16,700,000
Variance compared with 2025 approved	(\$2,427,700)
Percentage change	(12.7)
Variance compared with 2025 approved (excluding resources redeployed for consolidation of Executive Office functions)	(\$1,689,900)
Percentage change	(8.8)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).</i>	

II.90 The revised budget for the Office for Disarmament Affairs (ODA) amounts to \$16,700,000, before recosting, representing a reduction of \$2,427,700 (or 12.7 per cent) compared with the appropriation for 2025, including resources redeployed for the consolidation of Executive Office functions. Excluding the resources redeployed for the consolidation of Executive Office functions, the proposed reduction amounts to \$1,689,900 (or 8.8 per cent), compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$2,951,300 (or 15.0 per cent), excluding resources redeployed for consolidation of Executive Office function, compared with the proposed budget for 2026.

II.91 The revised proposed post resources result in reduced requirements of \$10,517,700 under post resources reflecting mainly the proposed abolishment of 14 posts, the proposed redeployment within section across duty stations of 7 posts; and the proposed redeployment of three posts (1 P-5, 2 GS (PL)) to section 29B, Department of Operational Support, for consolidation of Executive Office functions in New York, as well as an overall reduction of \$507,100, or 7.6 per cent, to proposed non-post resources in comparison to the 2025 approved budget level.

General observations

Efficiency measures

II.92 According to the report of the Secretary-General, the proposed changes will result in efficiencies and improvements, mainly due to factors which include cost optimization, leveraging technology, functional streamlining and allocative efficiency (A/800/100, paras 129-131). The Office plans to scale down its fellowship programs by shortening their duration, reducing participant numbers, and alternating between the Small Arms and Light Weapons and Conventional Ammunition Management Fellowship Programmes. The Disarmament Fellowship

Programme will also restructure study visits into smaller, regional segments. The Secretary-General further indicates in his report that the Office will deliver efficiencies and improvements through the abolition of three posts later in 2026 and the relocation of seven posts effective July 1, 2026, resulting in a further cost reduction of \$410,100 in 2027.

Impact on mandate implementation and mitigation measures

II.93 Upon enquiry, the Advisory Committee was informed that the budget reduction will constrain capacity, timeliness, and scope of operations, requiring strategic prioritization and coordination with Member States to protect essential outputs and maintain effectiveness. Functions for fellowships, training, and capacity-building programmes will be consolidated in the Vienna Office, integrating related mandates in education, outreach, and information to enhance coherence and connectivity with target audiences. This consolidation aims to reduce operational costs and create synergies across programmes — such as in curriculum design, partnerships with training institutes, and logistical services. However, the abolishment of some administrative support posts will necessitate pooling remaining resources and potentially using extrabudgetary funding to sustain these activities. The Committee was further informed that the proposed staff reductions in the Office for Disarmament Affairs (ODA) will significantly weaken its ability to support key multilateral disarmament processes such as the First Committee of the General Assembly, the Disarmament Commission, and the Conference on Disarmament. The Committee was further informed that the proposed reductions will significantly affect the Office's production of analytical materials and flagship publications, notably the Disarmament Yearbook, which will be produced with reduced content, minimal graphics, and a simplified format while discontinuing its preview version.

II.94 The Advisory Committee was further informed upon enquiry, that to offset the effects of budget cuts, the Office for Disarmament Affairs (ODA) plans to leverage technology and artificial intelligence-based tools to sustain and enhance its mandated activities, outreach, and education efforts. **The Advisory Committee notes the mitigation measures planned to be adopted by the Department to ensure mandate implementation and trusts that more detailed information on any impact of specific mandated activities will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.** The Committee makes further comments on paras II.97 and II.104 below.

Fellowship programmes

II.95 The Secretary General's report on the Revised Estimate indicates that the Fellowship Training Programme on Small Arms and Light Weapons (SALW) and the Fellowship Training Programme on Through-life Conventional Ammunition Management, will be implemented on an annual rotational basis, with each programme offered in alternate years (A/80/400, para 129 b (iv)). Upon enquiry the Advisory Committee was informed that to reduce costs without altering mandates, the SALW and Conventional Ammunition Fellowship programmes will alternate annually rather than run concurrently, allowing all regions to benefit from one programme each year. The design for the ammunition fellowship begins in 2026, with completion in 2027 and the first iteration in 2028. The number of fellows, sessions, and in-person days remain per resolution 77/71. The online learning platform is global and accessibly designed, including for specialized needs, and supports preparatory and follow-up learning to optimize time during in-person sessions.

II.96 The Committee was further informed that in the 2026 revised estimates, ODA plans to scale down the UN Disarmament Fellowship Programme by shortening its duration, reducing the number of participants, and restructuring study visits into smaller, regionally focused segments,

while continuing to prioritize applicants from developing countries. Since 2022, the programme has mandated e-learning components to complement in-person sessions, a practice that will persist, though ODA has no intention of converting the programme entirely to a virtual format.

II.97 The Advisory Committee recalls that General Assembly resolutions 77/71 and 78/47 established the fellowship training programmes on small arms and light weapons and through-life conventional ammunition management on an annual basis, and is of the view that the decisions on fellowship programmes as reflected in the Revised Estimates report differs from the mandates. The Committee underscores that such changes must be presented to the General Assembly for its approval, in the context of ongoing efforts under Workstreams 2 of the UN80 Initiative, with related proposals to be reflected in the proposed programme budget for 2027 after approval by member states. The Committee therefore requests the Office to continue the fellowship programmes on an annual basis while exploring cost-efficient options such as consolidating content and travel, or making greater use of virtual platforms, as appropriate.

Comments and recommendations on posts

Table II.13

Staffing resources

	<i>Details</i>
Approved for 2025	73 (1 USG, 1 D-2, 5 D-1, 12 P-5, 11 P-4, 12 P-3, 3 P-2/1, 5 NPO, 6 GS (PL), 13 GS (OL), and 4 LL)
PPB 2026	75 (1 USG, 1 D-2, 5 D-1, 12 P-5, 11 P-4, 14 P-3, 4 P-2/1, 3 NPO, 6 GS (PL), 14 GS (OL), and 4 LL)
Changes from 2025 to PPB 2026	
Establishment	4 (1 P-2 under executive direction and management, 1 P-3 under weapons of mass destruction (subprogramme 2) and 1 P-3 and 1 GS (OL) under conventional arms (subprogramme 3))
Abolishment	2 NPO under regional disarmament (subprogramme 5)

Changes from PPB 2026 to RE 2026

<i>Details</i>	
Abolishment	14 (2 P-5, 2 P-4, 3 P-3, 1 P-2/1, 2 GS (PL), 4 GS (OL))
Reclassification	2 (1 P-3 to P-2/1; and 1 P-3 to P-2/1 (also proposed for redeployment from Geneva to Vienna))
Redeployment (within section within duty station)	1 P-5 from subprogramme 5 to subprogramme 3
Redeployment (within section across duty stations)	7 (1 D-1, 2 P-4, 2 P-3, 1 P-2/1 (also proposed for redeployment from subprogramme 2 to subprogramme 4) from New York to Vienna; and 1 P-4 from Geneva to Vienna). An additional redeployment from Geneva to Vienna is mentioned above under the reclassification actions.
Redeployment across sections for consolidation of Executive Office functions	3 (1 P-5, 2 GS (PL))
RE 2026	58 (1 USG, 1 D-2, 5 D-1, 9 P-5, 9 P-4, 9 P-3, 5 P-2/1, 3 NPO, 2 GS (PL), 10 GS (OL), and 4 LL)

II.98 Under the revised estimates report, the Secretary-General proposes a total of 58 regular-budget funded posts for ODA, reflecting a decrease of 15 posts compared with the posts approved for 2025, or a reduction of 20.5 per cent in the number of posts under the regular budget and 15.4 per cent in proposed post resources. Excluding the proposed redeployment of three posts (1 P-5, 2 GS (PL)) to section 29B, Department of Operational Support, for consolidation of Executive Office functions in New York, the ODA staffing would reflect a decrease of 12 posts or 16.4 per cent compared to the 2025 approved staffing level. The details of the post changes are outlined as follows and as described in in the annex below :

- (a) Executive direction and management: abolishment (1 P-3, 1 P-2/1);
- (b) Programme support: redeployment (1 P-5, 2 GS (PL));
- (c) Subprogramme 1: abolishment (1 P-4, 2 GS (OL)); redeployment (1 P-4);
- (d) Subprogramme 2: abolishment (1 P-3, 1 GS (OL)); reclassification (1 P-3 to 1 P-2/1); redeployment (1 P-2/1);

(e) Subprogramme 3: abolishment (1 P-5, 1 P-3, 1 GS (PL), 1 GS (OL)); reclassification (1 P-3 to 1 P-2/1); redeployment (1 P-5, 1 P-4);

(f) Subprogramme 4: abolishment (1 P-5, 1 P-4, , 1 GS (PL)); redeployment (2 P-3, 1 P-2/1);

(g) Subprogramme 5: redeployment (1 D-1, 1 P-5, 1 P-4);

II.99 The supplementary information provided to the Advisory Committee indicated that the Revised Estimates proposal reflected the abolishment of all 4 posts (2 Political Affairs Officer (P-3), 1 Associate Political Affairs Officer (P-2) and 1 Administrative Assistant (GS-OL)) that were originally proposed to be established in the original 2026 proposed budget. **The Advisory Committee notes that the Secretariat has presented the aforementioned proposed establishment of a four posts (2 P-3, 1 P-2, 1 GS (OL)) towards the total number of abolishment proposed for 2026. The Committee considers that posts initially proposed for establishment, and then withdrawn, are not part of the baseline staffing complement and, therefore, cannot be considered as abolished posts.**

II.100 Upon enquiry, the Advisory Committee was informed that all posts proposed for abolishment in 2026 are either already vacant or anticipated to become vacant due to mandatory retirements. Two staff members have applied for early retirement; one of the posts they encumber is proposed for redeployment to DOS as part of the consolidation of Executive Offices in New York, and the other is proposed for abolishment. Based on the number of vacant posts as at 30 September 2025, there would be six remaining vacant posts after the proposed abolishment.

Downward reclassification of two P-3 positions to the P-2 level

II.101 The Revised Estimates report includes the proposed downward reclassification of two posts, one P-3 Political Affairs Officer to P-2/1 Associate Political Affairs Officer in subprogramme 2 and one P-3 Programme Management Officer to P-2/1 Associate Programme Management Officer in subprogramme 3 (also proposed for redeployment from Geneva to Vienna). Upon enquiry, the Advisory Committee was informed that the proposed reclassifications aim to broaden entry opportunities for junior and geographically diverse staff by downgrading certain positions from P-3 to P-2, while aligning with spending review recommendations to strengthen capacities in science, technology, and weapons-related areas. The information provided to the Committee indicated that the P-3 post in subprogramme 3 is vacant as at 30 September 2025. The Committee was further informed that the P-3 Political Affairs Officer post under Subprogramme 2 is temporarily vacant with the lienholder currently on temporary assignment to another department within the Secretariat until 31 December 2025. If approved by the General Assembly, the proposal will be implemented in accordance with policy guidelines related to the classification of posts (ST/AI/1998/9), which ensures that post reclassification does not adversely affect a staff member's contractual status, salary, or entitlements.

II.102 Upon enquiry, the Advisory Committee was informed that resources under subprogramme 2 fund the conference process mandated by General Assembly decision 73/546, aimed at establishing a Middle East zone free of nuclear and other weapons of mass destruction. The ODA Secretariat Team, composed of one D-1 and one P-3, currently provides substantive and logistical support for the annual conference, its working committee, and related regional activities. The proposed downgrade of the P-3 post to P-2 would lessen the Secretariat's capacity and expertise in regional and substantive matters, as well as in conference organization. To address this, the P-2 would operate under the D-1's guidance, and additional extrabudgetary resources will be sought

to strengthen Secretariat support. **Taking into consideration the limited resources in support of resolution 73/546, and the potential loss of institutional knowledge, the Advisory Committee recommends against the proposed reclassification of the P-3 to P-2 post in subprogramme 2.**

Support to multilateral disarmament processes:

II.103 Upon enquiry, the Advisory Committee was informed on the impact of the proposed post abolishment on the support to the multilateral disarmament process:

- i. Abolishment of the P-5 Senior Political Affairs Officer (subprogramme 4): Ends dedicated coordination and support for the First Committee and Disarmament Commission. Some duties will shift to New York staff, but overall depth and consistency of support will decline.
- ii. Abolishment of the P-4 Political Affairs Officer (subprogramme 1): Reduces technical and procedural support for bodies like the Conference on Disarmament, Anti-Personnel Mine Ban Convention, and Convention on Cluster Munitions. While the quantity of consultations and meetings will remain, the support quality and flexibility will decrease, particularly for informal consultations. Also the dependence on external consultants may offset losses but will be insufficient to maintain institutional expertise.
- iii. Abolishment of the GS (OL) Documentation Assistant (subprogramme 1): Limits the Office's ability to process essential documents and records for multiple disarmament conventions and meetings. Functions will be redistributed or reassigned to mitigate impact.
- iv. Relocation of the P-3 position to Vienna will reduce Geneva-based outreach capacity, which will then need to be absorbed by other subprogrammes.

II.104 **The Advisory Committee trusts that the Office will implement mitigation measures to ensure delivery of its support to the multilateral disarmament process, including through**

possible redeployment/reassignment of any existing vacant posts to provide the required capacity, and trusts that more detailed information on the impact of proposed reduced resources will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

Relocations

II.105 The Secretary-General's Revised Estimates report indicates that seven positions are being moved from New York (six) and Geneva (one) to Vienna, and one downward reclassification of P-3 post to P-2 level to be redeployed from Geneva to Vienna. The savings in 2026 identified in the report amounts to \$92,100, on account of Vienna being a lower cost duty station compared to Geneva and New York (A/80/400, para 129 (a)). Upon enquiry, the Advisory Committee was informed that the proposed relocation of posts to Vienna is based on ODA's existing Liaison Office, which serves as its global hub for disarmament education and outreach, supporting the implementation of mandates grounded in UN resolutions and ODA's 2022 Disarmament Education Strategy. The rationale behind relocating the D-1 post, alongside other posts in subprogrammes 1, 3, 4 and 5, is to ensure more effective and synergetic mandate delivery around all aspects of education, outreach, and capacity-building, including the regional implementation of these programme areas, while eliminating duplication and saving costs. The D-1 post will continue to lead the two subprogrammes and will serve as a critical position to ensure the strategic infusion of outreach, information, training and regional disarmament across all ODA Branches. Furthermore, the redeployment of the D-1 from NY to Vienna is aligned with the move of the core branch functions (information, outreach and regional disarmament capacity building) and staff (1 P-4, 2 P-3, 1 P-2) to Vienna, with the objective of the consolidation of the education, information and outreach, capacity building portfolios in in ODA.

II.106 The Revised Estimates report indicated the proposed redeployment to Vienna of one Geneva based P-4, Political Affairs Officer from subprogramme 1, in support of the Conference on Disarmament deliberations and negotiations. Upon enquiry, the Advisory Committee was informed that the redeployed Vienna-based P-4 post will focus on coordinating the United Nations Disarmament Fellowship Programme. According to the Office, the post does not play a direct role in supporting inter-governmental processes on a daily basis, which was a key factor in its proposed redeployment from Geneva. The Committee was further informed that Vienna's central location and proximity to regional centres in Togo, Nepal, and Peru, as well as to key international partners such as the IAEA, CTBTO, UNODC, UNOOSA, OSCE, and various civil society organizations, reinforce its suitability as a consolidation site.

II.107 The Advisory Committee notes that the proposed redeployments include posts in subprogrammes 1, 3, 4 and 5, including the D-1, which heads both the subprogramme 5 on regional disarmament, as well as subprogramme 4, on information and outreach. The Committee is of the view that an important part of the work of the related functions is Member States facing, in particular as it pertains to the D-1 and the P-4 in subprogramme 1. The Committee, therefore, recommends against the proposed redeployment of all posts to Vienna. Any non-post resources should be adjusted accordingly.

Comments and recommendations on non-post resources

II.108 The proposed non-post resources for ODA amount to \$6,182,300 reflecting a decrease of \$507,100 (or 7.6 per cent) compared with the approved level for 2025 and a decrease of \$1, 288,400 (or 17.2 per cent) compared with the 2026 proposed programme budget. The Revised Estimates report also indicates that \$280,500 of non-post resources are moved to section 29B,

Department of Operational Support, for consolidation of Executive Office functions in New York, along with three posts (A/80/400, table 95).

Table II.14

Evolution of regular budget resources

In thousands of USD

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹		Variance compared with 2026 proposed programme budget ¹	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	11,610.7	10,930.1	12,438.3	8,977.8	12,918.4	(367.3)	10,517.7	(1,920.6)	(15.4)	(2,400.7)	(18.6)
Other staff costs	318.5	322.5	350.7	285.1	364.7	-	29.8	(320.9)	(91.5)	(334.9)	(91.8)
Hospitality	2.2	-	2.3	-	2.3	-	2.3	-	-	-	-
Consultants	636.9	352.0	1,322.5	204.5	1,332.0	(199.8)	1,332.1	9.6	0.7	0.1	0.0
Experts	616.4	368.7	855.4	288.6	895.8	-	895.7	40.3	4.7	(0.1)	(0.0)
Travel of staff	204.6	204.9	259.7	118.3	350.2	(35.0)	350.2	90.5	34.8	-	-
Contractual services	636.0	423.7	1,140.5	174.2	1,358.3	(141.4)	1,343.3	202.8	17.8	(15.0)	(1.1)
General operating expenses	367.0	296.3	378.3	183.7	377.4	(3.9)	351.1	(27.2)	(7.2)	(26.3)	(7.0)
Supplies and materials	16.8	19.1	18.2	1.6	18.6	(0.8)	17.4	(0.8)	(4.4)	(1.2)	(6.5)
Furniture and equipment	95.5	77.8	97.0	0.1	96.9	(9.2)	89.7	(7.3)	(7.5)	(7.2)	(7.4)
Grants and contributions	2,190.0	1,259.9	2,264.8	671.0	2,674.5	-	1,770.7	(494.1)	(21.8)	(903.8)	(33.8)
Total	16,694.6	14,254.8	19,127.7	10,905.0	20,389.1	(757.4)	16,700.0	(2,427.7)	(12.7)	(3,689.1)	(18.1)

¹ The higher variances compared to the numbers captured in the resource tables of the revised estimates report A/80/400 reflect the inclusion in the variance amounts and percentages the resources redeployed to DOS for consolidation.

II.109 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for ODA's non-post resources under (a) Consultants: \$199,800 (15 per cent), (b) Travel of staff: \$35,000 (10 per cent), and (c) Contractual service: \$135,800 (10 per cent) (ibid, paras II.97, II.98, II.99). In the Revised Estimates report, the Office has proposed

further reductions in comparison to the original 2026 proposed budget, under the following: Grants and Contributions: \$903,800 (33.8 per cent), Other staff costs: \$334,900 (91.8 per cent), General operating expenses: \$26,300 (7.0 per cent) and Furniture and equipment: \$7,200 (7.4 per cent).

II.110 With regards to the fellowship programmes, the Advisory Committee was informed, upon enquiry, that through spending reviews, ODA identified cost savings totaling \$308,600 from consolidating fellowship programmes and optimizing training and travel costs. Additional savings of \$548,600 were identified under grants and contributions by alternating the implementation years of the two fellowships.. **On an exceptional basis and taking into consideration the ongoing discussions under workstream 2 and the Advisory Committee's opinion that reductions under the revised estimates should not imply a change in mandates approved by the General Assembly (see para. 8 above), the Committee has reconsidered its proposed adjustments to non-post resources in the total amount of \$390,100 and recommends they no longer be applied to ODA for 2026 with a view to supporting the Departments' efforts to organize the fellowship programmes. The Committee stresses, nonetheless, its position on the need for ODA to streamline its database management and reduce the amounts proposed under consultancies in support of such databases and trusts that concrete measures in that regard will be presented in the next budget submission.**

Conclusion

II.111 Subject to the observations and recommendations in paragraphs II.102, II.107 and II.110 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the Office for Disarmament Affairs.

Annex: Section 4, Posts proposed for abolishment and redeployment

Office of Disarmament affairs

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-3	Political Affairs Officer
		(1)	P-2/1	Associate Political Affairs Officer
Programme support	Redeployment (across sections for consolidation of executive office functions)	(1)	P-5	Executive Officer
		(1)	GS (PL)	Senior Administrative Assistant
		(1)	GS (PL)	Senior Finance and Budget Assistant
Subprogramme 1 Multilateral negotiations and deliberations on disarmament and arms limitation	Abolishment	(1)	P-4	Political Affairs Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Documents Assistant
	Redeployment (within section across duty station) <i>From Geneva to Vienna</i>	(1)	P-4	Political Affairs Officer
		1	P-4	Political Affairs Officer
Subprogramme 2 Weapons of mass destruction	Abolishment	(1)	P-3	Political Affairs Officer
		(1)	GS (OL)	Staff Assistant
	Reclassification	(1)	P-3	Political Affairs Officer
		1	P-2/1	Associate Political Affairs Officer
	Redeployment (within section across duty station) <i>From New York to Vienna; also redeployed to subprogramme 4</i>	(1)	P-2/1	Associate Political Affairs Officer
Subprogramme 3 Conventional arms	Abolishment	(1)	P-5	Senior Political Affairs Officer
		(1)	P-3	Political Affairs Officer
		(1)	GS (PL)	Senior Programme Management Assistant
		(1)	GS (OL)	Administrative Assistant
		(1)	P-3	Programme Management Officer
	Reclassification; also proposed for redeployment from Geneva to Vienna	1	P-2/1	Associate Programme Management Officer
		1	P-5	Senior Political Affairs Officer
	Redeployment (from subprogramme 5)			
		(1)	P-4	Programme Management Officer
	Redeployment (within section across duty station) <i>From New York to Vienna</i>	1	P-4	Programme Management Officer
Subprogramme 4 Information and outreach	Abolishment	(1)	P-5	Chief of Section, Political Affair
		(1)	P-4	Political Affairs Officer

		(1)	GS (PL)	Senior Research Assistant
	Redeployment (within section across duty station)	(1)	P-3	Information Systems Officer
	<i>From New York to Vienna; the P-2/1 is also proposed for redeployment from subprogramme 2</i>	1	P-3	Information Systems Officer
		(1)	P-3	Political Affairs Officer
		1	P-3	Political Affairs Officer
		1	P-2/1	Associate Political Affairs Officer
Subprogramme 5 Regional disarmament	Redeployment within section across duty station) <i>From New York to Vienna</i>	(1)	D-1	Chief of Service, Political Affair
		1	D-1	Chief of Service, Political Affair
		(1)	P-4	Political Affairs Officer
		1	P-4	Political Affairs Officer
	Redeployment (to subprogramme 3)	(1)	P-5	Senior Political Affairs Officer

Section 5 – Peacekeeping operations

Regular budget	
Appropriation for 2025	\$61,027,000
Proposed revised estimates for 2026	\$53,428,100
Variance to 2025 appropriation	(\$7,598,900)
Variance to 2025 appropriation (percentage)	(12.4)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

I. Overall resource requirements

II.112 The revised regular budget resources proposed by the Secretary-General for section 5 for 2026 amount to \$53,428,100 before recosting, reflecting a decrease of \$7,598,900, or 12.4 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$7,237,400, or 11.9 per cent (A/80/400, tables 98, 103 and 106).

II.113 The revised regular budget resources include requirements for: a) the Department of Peace Operations (DPO) (\$6,158,800); b) United Nations Truce Supervision Organization (UNTSO) (\$38,444,900); c) the United Nations Military Observer Group in India and Pakistan (UNMOGIP) (\$8,824,400). In the revised estimates, the decrease of \$7,598,900 compared with the 2025 appropriation is related to UNTSO (\$5,744,700), UNMOGIP (\$1,253,100) and DPO (\$601,100).

II. Department of Peace Operations

Regular budget	
Appropriation for 2025	\$6,759,900
Proposed revised estimates for 2026	\$6,158,800
Variance to 2025 appropriation	(\$601,100)
Variance to 2025 appropriation (percentage)	(8.9)
Other assessed*	
Apportionment for 2025/26	\$116,437,600
Six-month apportionment for 2025/26	\$58,218,800
Variance compared six-month apportionment 2025/26 excluding resources redeployed for consolidation	(\$8,264,700)
Variance compared six-month apportionment 2025/26 excluding resources redeployed for consolidation (percentage)	(14.4)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
* The budget period for other assessed resources is from 1 July to 30 June	

A. Overall resource requirement

II.114 The revised regular budget resources proposed by the Secretary-General for DPO for 2026 amount to \$6,158,800 before recosting, reflecting a decrease of \$601,100, or 8.9 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General

for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$1,091,100, or 15.0 per cent (A/80/400, table 98).

II.115 The revised proposal for 2026 amounts to \$5,464,600 under post resources, reflecting a decrease of \$852,900, or 13.5 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of three posts. Under non-post requirements, the revised proposal for 2026 amounts to \$694,200, reflecting an increase of \$251,800, or 56.9 per cent, compared with the level approved for 2025 due mainly to increased requirements under other staff costs.

B. General observations

DPO and UN80 Initiative

II.116 The Advisory Committee notes that part of the proposed reductions under DPO, both in the regular budget and the support account, rely on organizational optimization and joint structural changes presented with the DPPA. Upon enquiry regarding the possibility of extending the merger to additional areas, the Committee was informed that the integration proposed in the revised estimates concentrated on areas where peacebuilding support functions of DPPA and the OROLSI components of DPO, namely DDR, SSR and JCS, share a strong programmatic linkage in sustaining peace and supporting transitions. By contrast, police and mine-action are highly specialized operational areas with distinct technical mandates and field support requirements that do not overlap with peacebuilding functions.

II.117 As reflected in section 3 above, the Committee was further informed that merging DPPA and DPO into a single department was considered but quickly deemed not feasible or realistic and that, looking forward, while in follow-up to the Secretary-General's report on the UN80 Initiative's Workstream 3: Changing Structures and Realigning Programmes, "Shifting Paradigms: United to

Deliver,” discussions and deliberations on further implementation continue, DPPA and DPO do not anticipate further internal restructuring at this time.

II.118 While recognizing the efforts to streamline the Departments’ operations, the Committee notes that important proposals presented in the revised estimates do not benefit from member states deliberations to take place in the context of the third workstream of the UN80 Initiative and incorporate meaningful structural changes that are policy matters to be decided by the General Assembly (see also para. 27 and 28 DPPA).

II.119 The Advisory Committee also notes that DPPA and DPO do not anticipate further internal restructuring at this time, as discussions and deliberations on further implementation on UN80 Initiative continue. The Committee considers that further integration, mutualization or consolidation of activities and resources between the two departments should continue to be envisaged as part of the ongoing discussions under workstream 3 and looks forward to receiving proposals in that regard in next budget submission. The Advisory Committee notes that, despite the redeployment of the executive office to DOS, DPO still include a staffing complement of 51 posts, including 2 from the regular budget and 49 in the support account, for the Office for Coordination and Shared Services and trusts the functions and composition of the Office will be further reviewed and streamlined in the context of the UN80 Initiative.

Efficiency measures

II.120 The Secretary-General indicates that overall reduction reflects efficiencies and improvements resulting from the following factors (A/80/400, para. 132 (a)):

- a) Organizational optimization based on the restructuring of the following entities:
 - Joint regional political-operation structure DPPA-DPO (See A/80/400, para. 119).

Office of Military Affairs: the change would include 62 redeployments and three reassignments under the support account, as well as the discontinuation of the Military Management and Support Section as a result of the proposed abolishment of 18 posts (A/80/400, 132 (a) (i) (b)). The Committee makes related comments in its report on support account part of the revised estimates (A/80/583).

- b) Cost optimization: DPO will focus on priority content, optimize existing communication channels and adjust the frequency of the issuance of some of its publications. The proposal also reflects lower requirements for non-post resources compared with the proposed programme budget for 2026, resulting from the application of lower costs due to the proposed abolishment of posts and general temporary assistance positions.
- c) Leveraging technology: Virtual platforms would be used, where effective, in lieu of in-person meetings, field mission visits, training sessions and workshops.
- d) Allocative efficiencies: DPO is adjusting its planned 2026 deliverables and outputs by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates. For example, the Department plans to adjust the frequency of certain communication deliverables and outputs, such as the knowledge management newsletter, which will be adjusted from a monthly to a quarterly publication. Similarly, the scope of support provided to field missions will be adjusted commensurate with the available resources. For example, the centralized drafting of lessons learned reports by the Knowledge Management Team at Headquarters will be discontinued.

Standing capacity

II.121 With regard to standing capacities, the Advisory Committee was informed upon enquiry that in 2019, the office of Rule of Law and Security Institutions established a small Disarmament, Demobilization and Reintegration Standing Capacity. This was followed by the establishment of a Standing Capacity for Security Sector Reform and Governance in 2021 and a UN Mine Action Service Standing Capacity in 2024. All three standing capacities, which are based at the United Nations Logistics Base (UNLB) in Brindisi, rely entirely on extra-budgetary funds. The budgets of the Standing Police Capacity and Justice and Corrections Standing Capacity were transferred from the UNLB budget to the Support Account, effective 1 July 2025. **The Advisory Committee notes that no proposal for relocation of DPO capacities to lower cost duty stations has been made in the context of the revised estimates, including regarding changing the location of standing capacities. The Committee considers that, in the context of UN80 Initiative, DPO should also consider possible relocations of its workforce closer to its field of operations based on a detailed cost/benefit analysis and trusts that more information in that regard will be included in next budget submissions.**

C. Comments on post resources

Table II.15

Staffing resources

(Regular budget and Other assessed)

	Number	Details
Regular budget		
Approved for 2025	27	1 USG, 3 ASG, 4 D-2, 4 D-1, 3 P-5, 1 P-3, 2 P-2, 9 GS (OL)
Abolishment	(3)	1 ASG, 1 D-2 1 P-2
Proposed for 2026	24	1 USG, 2 ASG, 3 D-2, 4 D-1, 3 P-5, 1 P-3, 1 P-2, 9 GS (OL)
Other assessed		
Approved for 2025/26	472	5 D-2, 14 D-1, 45 P-5, 204 P-4, 106 P-3, 8 P-2, 2 FS 2 GS (PL), 81 GS (OL) and 5 NGS
Reassignment	3	1 P-5, 1 P-4, 1 P-3
Redeployment within section	62	3 P-5, 52 P-4, 2 P-3, 5 GS(OL)
Redeployment across sections	7	1 D-1, 1 P-4, 1 P-3, 1 P-2, 3 GS (OL)
Abolishment	(67)	1 D-1, 2 P-5, 25 P-4, 18 P-3, 3 P-2, 1 FS, 17 GS (OL)

	Number	Details
Projected for 2026	398	5 D-2, 12 D-1, 43 P-5, 178 P-4, 87 P-3, 4 P-2, 1 FS, 2 GS (PL), 61 GS (OL), 5NGS

II.122 The revised proposal for regular budget post resources amounts to \$5,464,600 reflecting a decrease of \$852,900, or 13.5 per cent, compared with the level approved for 2025. The resources would cover the requirements for 24 posts, reflecting a decrease of 3 posts compared to 2025 which represents a reduction of 11.1 per cent in the number of posts compared to 2025 (A/80/400, table 100). The following three regular budget posts are proposed for abolishment:

- a) One Assistant-Secretary-General in Subprogramme 3, Rule of law and security institutions, would be abolished as part of the integration of peacebuilding and rule of law functions in the Department of Peacebuilding and Political Affairs (DPPA) and DPO. It is proposed that the Peacebuilding Support Office of DPPA be integrated with three offices currently within the Office of Rule of Law and Security Institutions under section 5, namely the Disarmament, Demobilization and Reintegration Section, the Security Sector Reform Section and the Justice and Corrections Service. The Assistant Secretary-General for Peacebuilding Support currently in DPPA will be renamed Assistant Secretary-General for Peacebuilding and Peace Support and will have a dual reporting line to the Under Secretary-General for Political and Peacebuilding Affairs (sect. 3) and the Under Secretary-General for Peace Operations (sect. 5). The post of Assistant Secretary-General for Rule of Law and Security Institutions within DPO (sect. 5) will be abolished (A/80/400, para. 119 (a) (i) (a)).
- b) One Director, Political affairs, D-2, in Subprogramme 1, Operations, would be abolished. Within the DPPA-DPO regional political-operational structure, it is

proposed that, with respect to Africa, the Northern and Southern Divisions be merged under a single Director (D-2), supported by two Deputies (D-1). The post of director (D-2), under Section 5 will be abolished and the post of director of the Northern Africa Division (D-2) will be reassigned to lead the Central and Southern Africa Division (A/80, 400, para. 119 (a) (i) (b)). **Taking into consideration its recommendation against the proposed merger of the Northern and Western Divisions under a single Director (D-2) (see para. 14 in section 3 above), the Advisory Committee recommends against the proposed abolishment of the Director, Political Affairs (D-2) in view of the General Assembly decision in resolution 72/262 C.**

- c) One Associate Political Affairs Officer, P-2, in Subprogramme 4, Policy, evaluation and training, would be abolished as part of the streamlining of the training and innovations functions between DPPA and DPO (see A/80/400, para. 119 (a) (i) (d)).

Vacant posts

II.123 Upon enquiry, the Advisory Committee was informed that as at 30 September 2025, of the three posts proposed for abolishment, two were encumbered and one was vacant (1 Associate Political Officer, P-2). Should the General Assembly approve the revised estimates proposal, no vacant post would be retained.

D. Comments on non-post resources

Table II.16
Proposed resource changes by object of expenditure
(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
		<i>Expenditures as of 30 September 2025</i>	<i>Proposed programme budget</i>	<i>ACABQ recommendation in A/80/7</i>	<i>Revised estimate</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Percentage</i>
Object of expenditure	<i>Approved</i>					<i>(8)=(7)-(3)</i>	<i>(9)=(8)/(3)</i>	<i>(10)=(7)-(5)</i>	<i>(11)=(10)/(5)</i>
<i>Posts</i>	6,317.5	4,793.7	6,317.5	-	5,464.6	(852.9)	(13.5)	(852.9)	(13.5)
<i>Other staff costs</i>	127.4	156.4	607.4	(240.0)	427.4	300.0	235.5	(180.0)	(29.6)

<i>Hospitality</i>	1.7	-	1.7	-	1.7	-	-	-	-
<i>Travel of staff</i>	26.9	13.4	36.9	(3.7)	36.9	10.0	37.2	-	-
<i>Contractual services</i>	148.6	51.7	223.2	-	167.4	18.8	12.7	(55.8)	(25.0)
<i>General operating expenses</i>	95.9	16.8	34.3	-	33.4	(62.5)	(65.2)	(0.9)	(2.6)
<i>Supplies and materials</i>	41.9	-	20.8	(3.1)	20.2	(21.7)	(51.8)	(0.6)	(2.9)
<i>Furniture and equipment</i>	-	-	8.1	-	7.2	7.2	-	(0.9)	(11.1)
Total	6,759.9	5,032.1	7,249.9	(246.8)	6,158.8	(601.1)	(8.9)	(1,091.1)	(15.0)

II.124 The revised proposal for non-post resources amounts to \$694,200, reflecting an increase of \$251,800, or 56.9 per cent, compared with the level approved for 2025. The revised proposal reflects a decrease of \$238,200, or 25.5 per cent compared with the proposed programme budget for 2026.

II.125 The proposed increase of \$251,800 under non-post resources compared with the level of apportionment for 2025 results from increased requirements under other staff costs (\$300,000), travel of staff (\$10,000), contractual services (\$18,800) and furniture and equipment (\$7,200), which would be partially offset by reductions under general operating expenses (\$62,500) and supplies and materials (\$21,700).

II.126 With regard to other staff costs, the Advisory Committee had been informed in the context of the programme budget for 2026 of the proposed establishment of two general temporary assistance positions at the P-4 level including: a) one position in the Office of the Under Secretary-General to support the mandated review of peace operations, ensure coherence and strategic alignment between reform efforts, while ensuring that the perspectives of all peacekeeping stakeholders are incorporated; and b) one position in the Policy and Best Practices Service which serves as the Departmental lead on the implementation of the Pact for the Future and related reform initiatives. The requested capacity was destined to augment existing capacities dedicated to the implementation of the Pact for the Future and other peacekeeping reforms. **While acknowledging the importance of the mandated review of peace operations, the Advisory Committee**

considers that the support to the implementation of the Pact for the Future, including the indicated review, should rely predominantly on in-house capacities and is not convinced of the need for two P-4 general temporary assistant positions. The Committee, therefore, recommends against the proposed establishment of one P-4 general temporary assistance position for 2026 and that the Committee's recommendation regarding DPO's other staff cost be adjusted in line with the current recommendation.

II.127 The Advisory Committee recommended against the establishment of this position, together with reduction under travel of staff (\$3,700 or 10 per cent) and supplies and materials (\$3,100 or 15 per cent) (A/80/7, paras. II.124 and II.125). The Advisory Committee notes that proposed resources under travel of staff and supplies and materials exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.

III. United Nations Truce Supervision Organization

Regular budget	
Appropriation for 2025	\$44,189,600
Proposed revised estimates for 2026	\$38,444,900
Variance to 2025 appropriation	(\$5,744,700)
Variance to 2025 appropriation (percentage)	(13.0)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overall resource requirements

II.128 The revised regular budget resources proposed by the Secretary-General for UNTSO for 2026 amount to \$38,444,900 before recosting, reflecting a decrease of \$5,744,700, or 13.0 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General

for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$4,890,200 or 11.3 per cent. After deducting the exempted amount of \$10,627,900 relating to requirements for military observers from the base amount used for the calculations, the percentage change compared with the 2025 approved and 2026 proposed resources would be a reduction of 17.1 and 15.0 per cent, respectively (A/80/400, table 103).

II.129 The revised proposal for 2026 amounts to \$23,445,400 under post resources, reflecting a decrease of \$2,932,900, or 11.1 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of 37 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$14,999,500, reflecting a decrease of \$2,811,800, or 15.7 per cent, compared with the level approved for 2025, due mainly to reduction under furniture and equipment.

B. General observations

Efficiency measures

II.130 The Secretary-General indicates that the overall reduction relates to expected efficiencies and improvements as follows (A/80/400, para. 134 (a)):

- a) Cost optimization: UNTSO will review existing contractual arrangements at Government House and other outstations to determine opportunities for further efficiencies and, where feasible, reductions in the services provided under memorandums of understanding with other United Nations entities, including the United Nations Interim Force in Lebanon and the Office of the United Nations Special Coordinator for the Middle East Peace Process, with minimum impact. For example, UNTSO will continue to explore more cost-effective vehicle leasing contracts in lieu of acquisitions, increase vehicle pooling by combining patrols across teams and standardizing vehicle fleets. UNTSO will review its subscriptions and laundry and printing services to determine whether there are further cost-effective

solutions. UNTSO will also reduce its requirements for hospitality and furniture and equipment by extending the useful life of various pieces of equipment to the extent possible.

In addition, UNTSO will reduce the duration and frequency of planned travel.

- b) Process optimization: UNTSO plans to streamline key operational processes to enhance efficiency and optimize resource utilization. For example, a reevaluation of security operations was undertaken to determine opportunities for reducing Guard Force Unit shifts during the night and on weekend afternoons.
- c) Functional streamlining: UNTSO carried out a spending review as part of its proposed programme budget for 2026 that built on the civilian staffing review jointly undertaken with the Department of Operational Support (sect. 29B). The review identified several opportunities for better and more efficient utilization of financial and human resources, which were proposed on a cost-neutral basis. The proposed abolishment of additional posts is the result of efforts to re-evaluate functions and structures to identify areas for further streamlining. The essential functions of the posts proposed for abolishment will be redistributed among the remaining posts, where feasible. For example, certain functions relating to movement and control, digital archiving and website management will be redistributed to the transport and field technologies services.
- d) Allocative efficiencies: UNTSO is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, while UNTSO will continue to provide seminars on its operations as requested by Member States and international organizations, it plans to streamline their content and depth by focusing on providing the most critical information.

Mandate review and implementation

II.131 The United Nations Truce Supervision Organization was established in 1948 (S/RES/50 and 54), its mandate has been revised in 1949 (S/RES/73) to observe and maintain the ceasefire and the Armistice Agreements between Israel and its neighbouring Arab states: Egypt, Jordan, Lebanon, and Syria. Collectively, these resolutions laid the groundwork for peacekeeping efforts in the Middle East. In particular, and importantly, Security Council Resolution 73 (1949) of 11 August 1949 established for UNTSO an open-ended mandate "until a peaceful adjustment of the future situation of Palestine is reached". UNTSO has had several strategic reviews (last 2014), several Military Capability Studies (last 2022) and other efficiency studies (last 2023). The UNTSO's mandate will be reviewed in 2026 as part of the Secretary-General's planned activities, Secretariat-wide. The Advisory Committee was informed upon enquiry that in the aftermath of the significant conflicts of 1956, 1967, and 1973, the role of UNTSO military observers has evolved to meet the shifting demands of the region. As part of its mandated tasks, UNTSO continues to provide well-trained military observers in support of the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL) since 1974 and 1978, respectively. Their presence in these complex environments is essential for fostering dialogue and cooperation. Therefore, the work of UNTSO is included through the UNIFIL and UNDOF reporting to the Security Council.

II.132 The Advisory Committee was also informed that as part of its core functions, UNTSO (a) assists UNDOF and UNIFIL, by providing military observers to serve in Observer Group Golan and Observer Group Lebanon (OGG and OGL) under the operational control of UNDOF and UNIFIL to assist in implementing their respective mandates; and (b) engages with and maintains the channels of communications for its assistance to the parties of the 1949 Armistice Agreements,

the Organization is responsible for the administrative and logistics requirements of all its military observers in the region. According to the information provided, UNTSO's work in the Middle East does not duplicate the work of other UN entities in the region or that of Departments at UN headquarters:

- UNTSO military observers in OGG and OGL are assisting UNDOF and UNIFIL (neither have military observers) in the implementation of their respective mandates. They are trained in specific skills and have the advantage of UNTSO's long-term presence in the region, including supervising truces.
- UNTSO, as a peacekeeping mission, falls under the purview of DPO who inter-alia provides integrated strategic, political, operational and management advice, direction and support to peace operations; develops political, security and integrated strategies, leading integrated analysis and planning of peace operations.
- The work of UNTSO and UNSCO, co-located at the UNTSO Headquarters, Government House, is not duplicative as UNSCO is responsible for serving as the Organization's focal point for the Middle East peace process, for ensuring the coordinated work of the United Nations system to adequately respond to the needs of the Palestinian people and for mobilizing financial, technical and economic assistance.
- UNTSO participates in Security Management Teams of UN Country Teams in countries where its Liaison Offices are located.

Cooperation with other UN entities

II.133 In terms of cooperation with other UN entities, the Advisory Committee was provided with the following additional information:

- a) UNTSO-UNSCO integration: UNTSO and UNSCO are supported by a Joint Chief of Mission Support, leading and managing a partially integrated Mission Support component to the extent possible and providing equal levels of service to both missions. This arrangement was originally conceived in 2015, based on a shared service model developed by the leadership of the two entities, in accordance with the Global Field Service Strategy. This cooperation is governed by a Memorandum of Understanding. Both entities maintain independence in the management of human resources and budget management. The Front Office of the CMS (UNTSO) was repurposed to fully integrate UNSCO and UNTSO staff. The integration provides the same level of support to all UNTSO and UNSCO matters requiring administrative and logistic support. According to the information provided, the integration has proven to be an essential cornerstone in delivering a cost-effective and highly efficient support system to UNSCO. UNSCO personnel are seamlessly integrated into UNTSO mission support structures, including Engineering and Facilities Management; Field Technology Services; Information Management Unit; Finance services; Staff Development services; Legal services; Medical support services; Protocol services; Supply Chain Management Services; Central warehouse services; Movement Control; Property management; Claims and property survey services; procurement services; Transport services (fleet management and workshop); and Security and safety services.
- b) UNTSO- UNICEF co-location: Since 1 February 2020, the UNTSO-Liaison Office Cairo has been co-located within the premises of the UNICEF building. Based on the common-premise concept, UNTSO has a Memorandum of Understanding (MoU) with UNICEF for the provision of office space and common services, which include office

lease, maintenance services, utilities, security services, custodial and cleaning services. As part of the provisions of the Memorandum, the Liaison office in Cairo has the right to use spaces and areas of common use, including, but not limited to, conference and meeting rooms, parking areas, driveways, lobbies, halls, corridors, courtyards, elevators, and stairways. As a result of the co-location and semi-integrated services, UNTSO has achieved economies of scale, benefiting from the cost-sharing of security services, maintenance, utilities, and cleaning. This arrangement has contributed to a reduction in the number of contractual service provision agreements from 18 individual contracts to five.

- c) ESCWA support to UNTSO Liaison Office in Beirut: Since 2013, the United Nations Economic and Social Commission for Western Asia (ESCWA) has hosted the UNTSO Liaison Office Beirut in Lebanon. The Lebanese government provides the office premises, which alleviates the financial burden on UNTSO by eliminating rental expenses. In addition, ESCWA provides cost-effective services, including facilities management, security, parking, and various other services, to the Liaison Office in Lebanon. These services, including medical support, are offered on a cost-sharing basis.

Impact of UN80 initiative and mitigation measures

II.134 Upon enquiry regarding the changes resulting from the revised estimates, the Advisory Committee was informed that the Mission has conducted a comprehensive review of structures, resources, and processes within the Mission Support Operations and Resource Management, Service Delivery, and Supply Chain. The review aimed to identify posts that can be consolidated, downsized, or abolished in 2026, which resulted in the proposed abolishment of 37 posts. Essential functions of posts proposed for abolishment will be redistributed to the remaining posts where

feasible. For example, some functions relating to movement and control, digital archiving, and website management will be redistributed to the Transport and Field Technologies Services.

II.135 The Advisory Committee was also informed upon enquiry that mitigating measures have been developed across units to minimize the impact of staff reductions on mandate implementation. These include outsourcing specialized technical services such as Heating, Ventilation, and Air Conditioning and vehicle maintenance for leased fleets, redistributing tasks among remaining staff, and cross-training personnel to cover multiple functions within Supply Chain, Movement Control, and Central Warehouse. In the Transport and Field Technologies Services and Information Management Unit, reliance on automation, remote support, and adjustments to service frequency is planned to maintain essential operations despite reduced capacity. In Service Delivery and Security, supervisory and administrative responsibilities will be consolidated, with senior staff absorbing oversight roles and ensuring continued support to mandate-driven activities.

II.136 Nevertheless, the staff reductions planned for 2026 will have a significant impact on the range of services that UNTSO can extend to other UN entities. This will prompt a reassessment and reconfiguration of the services (including partial or no service provided) offered to UNSCO, UNIFIL, and UNDOF in accordance with the current Memorandum of Understanding with UNSCO and Letters of Understanding with UNIFIL and UNDOF. This will consequently result in revisions of all existing agreements. The Committee was further informed that, pursuant to General Assembly resolution 77/262, UNTSO carried out a spending review as part of its proposed programme budget for 2026. The results of this spending review have been reflected in (A/80/6 (Sect.5) paras. 5.II.25 and 5.II.26).

II.137 The Advisory Committee trusts that areas of possible duplication between the roles assigned to different entities dealing with the situation in the Middle East will be further

reviewed as part of the on-going discussion related to workstream 3 (See also A/80/7, para. II.116).

C. Comments on post resources

Table II.17

Staffing resources		
	Number	Details
Approved for 2025	229	1 ASG, 2 D-1, 3 P-5, 2 P-4, 3 P-3, 70 FS, 2 NPO, 146 LL
Abolishment	(37)	1 P-5, 1 P-4, 1 P-3, 9 FS and 25 LL
Proposed for 2026	192	1 ASG, 2 D-1, 2 P-5, 4 P-4, 2 P-3, 58 FS, 2 NPO, 121 LL

II.138 The revised proposal for post resources amounts to \$23,445,400 reflecting a decrease of \$2,932,900, or 11.1 per cent, compared with the approved level for 2025. The resources would cover the requirements for 192 posts, reflecting a decrease of 37 posts (1 P-5, 1 P-4, 1 P-3, 9 FS and 25 LL) compared to the 2025 appropriation. This change would represent a reduction of 16.1 per cent in the number of posts compared to 2025 (A/80/400, tables 103 and 104).

II.139 The following proposed staffing changes presented in the proposed programme budget for 2026 remain valid:

- a) Reclassifications: one Medical Officer from FS-7 to P-4. The current Medical Officer (Doctor), who serves as the Chief of Unit, is dually classified at the P-4/FS-7 level; one Field Security Officer (P-3) to the post of Deputy Chief Security Officer (P-4) and one Engineer (FS-6) to Engineer (P-3).
- b) Redeployments: one Administrative Officer (FS) and 1 Administrative Assistant (LL) from Service Delivery Management to the Office of the Chief of Mission Support; one Administrative Assistant (FS) from the Office of the Chief of Mission Support to Service Delivery Management; one Protocol Officer (NPO) from the Office of the

Chief of Mission Support and 1 Movement Control Assistant (LL) from Supply Change Management to Protocol (to be reassigned as a Protocol Assistant); one Environment Affairs Assistant (LL) from Service Delivery Management to Environment; one Human Resources Assistant (FS) and 1 Administrative Assistant (LL) from Human Resources Management to Learning and Development (to be reassigned as 2 Training Assistants); one Vehicle Technician (LL) from Jerusalem to Lebanon.

- c) Reassignments: one Claims Assistant (FS) as an Acquisition Planning Officer (FS); one Movement Control Management Assistant (LL) as an Acquisition Planning Assistant (LL) under Supply Chain Management.

II.140 The Advisory Committee recommends approval of the aforementioned proposed staffing changes.

II.141 With regard to the criteria used to select posts for abolition, the Advisory Committee was informed upon enquiry that as UNTSO had just completed a comprehensive staffing review exercise in February 2025, the Mission used the outcome of this exercise as a basis to further determine the essential functions that would be required for UNTSO's future operations, in the context of the UN80 initiative. This review resulted in the proposal to abolish a total of 37 posts which is 16 per cent of UNTSO's total posts. To further mitigate the reduction of posts, UNTSO will rely on cross-training of staff to cover multiple functions, automation, remote support, and adjustment of service frequency.

Vacant posts

II.142 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of the 37 posts proposed for abolishment, 23 were encumbered and 14 were vacant. Should the General Assembly approve the revised estimates proposal, nine vacant posts would be retained (1 D-1, 4

FS, 1 NPO, 3 LL). The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNTSO staff members who would otherwise be separated.

D. Comments on non-post resources

Table II.18

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved	Variance compared with 2026 proposed programme budget		
Object of expenditure	Approved	Expenditure as of 30 September 2025	Proposed programme budget	ACABQ recommendatio n in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	26,378.3	20,259.1	26,526.4	(178.3)	23,445.4	(2,932.9)	(11.1)	(3,081.0)	(11.6)
Other staff costs	10,684.8	7,780.9	10,772.8	-	10,684.8	-	-	(88.0)	(0.8)
Hospitality	8.4	1.4	8.4	-	7.5	(0.9)	(10.7)	(0.9)	(10.7)
Travel of staff	391.6	138.8	391.6	-	319.6	(72.0)	(18.4)	(72.0)	(18.4)
Contractual services	577.4	351.1	631.1	(63.1)	577.3	(0.1)	(0.0)	(53.8)	(8.5)
General operating expenses	2,023.1	1,311.8	2,415.1	(120.8)	2,128.1	105.0	5.2	(287.0)	(11.9)
Supplies and materials	480.7	170.4	443.5	-	418.5	(62.2)	(12.9)	(25.0)	(5.6)
Furniture and equipment	3,441.5	147.1	1,891.2	-	843.7	(2,597.8)	(75.5)	(1,047.5)	(55.4)
Improvement of premises	203.8	6.9	255.0	(12.8)	20.0	(183.8)	(90.2)	(235.0)	(92.2)
Total	44,189.6	30,167.5	43,335.1	(375.0)	38,444.9	(5,744.7)	(13.0)	(4,890.2)	(11.3)

II.143 The revised proposal non-post resources for 2026 amount to \$14,999,500 representing a decrease of \$2,811,800, or 15.7 per cent, compared with the level approved for 2025. The revised proposal reflects a decrease of \$1,809,200, or 10.7 per cent compared with the proposed programme budget for 2026.

II.144 The proposed decrease of \$2,811,800 under non-post resources compared with the 2025 level of appropriation results from reduced requirements under hospitality (\$900), travel of staff (\$72,000), contractual services (\$100), supplies and materials (\$62,200), furniture and equipment (\$2,597,800) and improvement of premises (\$183,800), which would be partially offset by an increase under general operating expenses (\$105,000).

II.145 In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions to the non-post resources under contractual services (\$63,100 or 10 per cent), general operating expenses (\$120,800 or 5 per cent) and improvement of premises (\$12,800 or 5 per cent) (A/80/7, para. II.139). **The Advisory Committee notes that proposed resources under contractual services exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

IV. United Nations Military Observer Group in India and Pakistan

Regular budget	
Appropriation for 2025	\$10,077,500
Proposed revised estimates for 2026	\$8,824,400
Variance to 2025 appropriation	(\$1,253,100)
Variance to 2025 appropriation (percentage)	(12.4)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overall resource requirements

II.146 The revised regular budget resources proposed by the Secretary-General for UNMOGIP for 2026 amount to \$8,824,400 before recosting, reflecting a decrease of \$1,253,100, or 12.4 per cent,

compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$1,256,100 or 12.5 per cent. After deducting the exempted amount of \$1,738,600 relating to requirements for military observers from the base amount used for the calculations, the percentage change compared with the 2025 approved and 2026 proposed resources would be a reduction of 15.0 and 15.1 per cent, respectively (A/80/400, table 106).

II.147 The revised proposal for 2026 amounts to \$4,921,400 under post resources, reflecting a decrease of \$494,900, or 9.1 per cent, compared with the approved level for 2025, resulting mostly from the proposed abolishment of 12 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$3,903,000, reflecting a decrease of \$758,200, or 16.2 per cent, compared with the level approved for 2025 due mainly to reductions under travel of staff, general operating expenses and supplies and materials.

B. General observations

II.148 The Secretary-General indicates that overall reduction reflects expected efficiencies and improvements related to the following factors (A/80/400, para. 136 (a)):

- e) Cost optimization: UNMOGIP will reduce its requirements for hospitality and furniture and equipment by extending the useful life of various pieces of equipment. To minimize the impact on its ceasefire monitoring efforts, UNMOGIP will increase vehicle pooling by combining patrols with area reconnaissance within field stations, where feasible.
- f) Leveraging technology: UNMOGIP will reduce the duration and frequency of planned travel, including liaison travel and travel to attend meetings and training sessions, by leveraging digital formats as effective alternatives to in-person engagements. To the

extent possible, UNMOGIP will deliver virtual presentations to troop-contributing countries and military attachés.

- g) Functional streamlining: the functions of the posts proposed for abolishment will be redistributed among the remaining posts, where feasible, and administrative functions will be consolidated with a view to establishing a more cohesive support system for the military and mission support components, enhancing collaboration and reducing redundancy.
- h) Allocative efficiencies: UNMOGIP is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, to minimize the impact on its outreach programmes, UNMOGIP will collaborate with regional partners to co-host special events, where feasible.

Mandate implementation

II.149 Upon enquiry, the Advisory Committee was informed that the foundational mandate was established through resolutions 39 (1948) and 47 (1948), which created the United Nations Commission for India and Pakistan (UNCIP) and deployed initial observers, followed by resolution 91 dated 30 March 1951, which formalized UNMOGIP's continuation to supervise the ceasefire post-UNCIP. A key modification occurred via resolution 307 (21 December 1971), adapting tasks to monitor the 17 December 1971 ceasefire line. The Observer Group's activities in support of its mandate includes:

- Ceasefire observation and reporting: Military observers monitor developments along the ceasefire line, using patrols, observation posts, and liaison offices to track military activities.

- Investigation of complaints: Under the 1949 Karachi Agreement, UNMOGIP investigates alleged violations submitted by either party. Findings are shared bilaterally and summarized for the Secretary-General, promoting transparency and dialogue without adjudication.
- Liaison and engagement: Regular briefings with diplomatic communities, defence attachés, and local authorities foster understanding of regional dynamics. This supports mandate goals by facilitating informal de-escalation, while adhering to host-state consent.
- Adaptations in dynamic contexts: Activities adjust to contemporary challenges, which positions UNMOGIP as a vital, low-profile stabilizer, contributing to regional peace through quiet vigilance.

Impact of UN80 initiative on mandate implementation and mitigation measures

II.150 Upon enquiry, the Advisory Committee was informed that UNMOGIP has undertaken a strategic review of its operational structures to ensure compliance with the General Assembly's directive to eliminate duplication and enhance efficiency. In line with the UN80 initiative and the proposals presented in the revised estimates report, UNMOGIP plans to suspend or scale down non-essential activities and prioritize core functions. For example, the medal parade will be simplified, and the annual conference of United Nations Military Observers will be conducted virtually or held bi-annually to maintain recognition and engagement while reducing costs. Travel for training will be strictly limited, with intensified efforts to maximize the use of virtual meetings, online platforms, and remote training tools, in line with UN80's guidance to minimize expenditures on conferences and workshops. New construction projects will be restricted to essential infrastructure improvements. Equipment replacement will follow a phased approach,

with efforts to extend the useful life of existing assets—particularly laptops and IT equipment—to achieve further efficiency gains. Operational tasks will be streamlined through consolidation and prioritization, ensuring continued delivery of mission-critical services within the revised budget.

II.151 The Advisory Committee was also informed upon enquiry that the mission will continue to carry out its core functions—such as patrolling, observing, investigating complaints, and reporting. While the budget reduction may require some adjustments in operational planning or support services, UNMOGIP will prioritize maintaining its essential monitoring presence and impartial reporting, which are key to supporting transparency and confidence-building between the parties. Each military observer is assigned to a specific sector and is responsible for: conducting daily patrols along the Line of Control, monitoring and verifying ceasefire-related developments, investigating complaints submitted by the parties and reporting observations in a timely and accurate manner. The Mission fulfils this mandate through the deployment of 44 United Nations Military Observers at headquarters and field stations on both sides of the Line of Control, ensuring continuous and effective supervision of the ceasefire line. This presence is critical to the delivery of the Mission's mandate and is supported by the provision of adequate resources.

II.152 Moreover, the Mission will continue its engagement with military personnel of the host Nations and diplomatic representatives, including briefings to ambassadors, military attachés of troop-contributing countries, and senior officials from the Ministries of Foreign Affairs (MOFA) and Defence in India and Pakistan. These interactions support mandate implementation through the provision of operational updates. The special events, such as UN Peacekeepers Day and high-level UN official visits to Pakistan, are often organized in coordination with Pakistan's MOFA,

Indian and Pakistani Defence ministries, TCC diplomatic mission and UN Country Team, and typically include briefings, ceremonial tributes, and discussions on regional stability.

Cooperation with UN entities

II.153 In terms of cooperation with other UN entities, the Committee was informed that UNMOGIP will continue its active engagement with UN Agencies, Funds, and Programmes in Pakistan through its participation in the United Nations Country Team (UNCT), the Operations Management Team, and the Security Management Team. This cooperation supports the UNCT's common efficiencies agenda, with UNMOGIP contributing to and benefiting from shared initiatives where feasible. The mission is also involved in Common Back Office discussions and has reviewed Tier 1 (mandatory) and Tier 2 (optional) services, particularly within the administration and human resources service lines.

II.154 The Advisory Committee was also informed that the Mission shares office premises with UNAMA and the International Telecommunication Union at its Islamabad headquarters, achieving significant cost savings through shared services in facility management, IT support, security, and transport service. In 2024, UNMOGIP recovered \$94,122 via cost recovery arrangements (as shown in the table 8 below) with a planned recovery of \$125,743 for 2025.

Table II.19

Cost recovered by UNMOGIP in 2024

(Thousands of United States dollars)

Commitment Item Description		Transfer Postings
Contractual Services	Individual Contractual Service	1,463.7
Contractual Services	Internal IT Provisioning Service	17,736.3
General Operating Expenditures	Infrastructure Service Premise Cleaning	15,360.2
General Operating Expenditures	Infrastructure Service Premise Garden	3,374.3
General Operating Expenditures	Infrastructure Service Rental of Premises	22,130.2
General Operating Expenditures	Infrastructure Service Utilities Electricity	22,835.9
General Operating Expenditures	Construction Infrastructure Alteration	427.8
General Operating Expenditures	Facilities and Equipment Maintenance	812.0

General Operating Expenditures	Transport Repair and Maintenance Ground Vehicles	8,749.5
General Operating Expenditures	Transport Service Local Ground Transportation	1,232.0
Total		94,122.0

C. Comments on post resources

Table II.20

Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	74	1 D-2, 1 P-5, 1 P-4, 22 FS and 49 LL
Abolishment	(12)	2 FS, 10 LL
Proposed for 2026	62	1 D-2, 1 P-5, 1 P-4, 18 FS and 29 LL

II.155 The revised proposal for post resources amounts to \$4,921,400 reflecting a decrease of \$494,900, or 9.1 per cent, compared with the approved level for 2025. The resources would cover the requirements for 62 posts, reflecting a decrease of 12 posts compared to the 2025 appropriation (A/80/400, table 107).

II.156 The programme budget for 2026 did not propose any post change. In the revised estimates, it is proposed to abolish 12 posts (2 FS and 10 LL), which would represent a reduction of 16.2 per cent in the number of posts compared to 2025. The percentage of senior posts (D-1 and P-5) would increase from 2.7 per cent to 3.2 per cent.

II.157 Upon enquiry, the Committee was informed that the selection of posts proposed for abolishment was guided by guidance from the Controller's aimed at identifying opportunities for efficiency and resource optimization, in line with the UN80 initiative. The following criteria were applied:

- **Functional Overlap and Role Consolidation:** Posts were assessed to determine whether some of the functions were embedded within other existing roles or could be redistributed to existing capacities.

- **Vacancy Status and Operational Absorption:** A review of vacant posts was conducted to assess whether their functions could be effectively absorbed by other staff or units, particularly in light of operational adjustments made during the liquidity crisis. Based on this assessment, four national civilian posts were proposed for abolishment, as their responsibilities had been successfully integrated into comparable roles within their respective units without significant disruption to operations.
- **Redundancy Based on Functional Necessity:** Roles were evaluated for their continued necessity in the current operational context. For instance, the Finance Assistant (LL) and Telecommunication Assistant (LL) posts were considered for abolishment as their functions could be absorbed by other staff within the Finance and Field Technology units, respectively.
- Adhering to the requirement to meet a twenty per cent reduction in the number of posts.

Vacant posts

II.158 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of the 12 posts proposed for abolishment, seven were encumbered and five were vacant. Should the General Assembly approve the revised estimates proposal, one vacant post would be retained (1 FS). The Committee was also provided with additional information on the incumbency status of the posts proposed for abolition as shown in 10 table below.

Table II.21

Incumbency status of the posts proposed for abolishment

<i>Functional title and Grade</i>	<i>Level</i>	<i>Encumbered /Vacant</i>	<i>Remarks</i>
Chief of Unit, Information Systems	FS	Vacant	Vacant since September 2025
Chief Finance Officer	FS	Encumbered	
Telecommunications Assistant	LL	Encumbered	
Documents Management Assistant	LL	Encumbered	Vacant since 01 June 2023 Vacant since 01 December 2023
Administrative Assistant	LL	Encumbered	
Facilities Management Assistant	LL	Encumbered	
Facilities Management Assistant	LL	Vacant	
Property Control & Inventory Asst	LL	Vacant	
Finance Assistant	LL	Encumbered	

<i>Functional title and Grade</i>	<i>Level</i>	<i>Encumbered /Vacant</i>	<i>Remarks</i>
Vehicle Technician	LL	Encumbered	
Vehicle Technician	LL	Vacant	Vacant since 01 December 2023
Vehicle Technician	LL	Vacant	Vacant since 01 April 2025

II.159 The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use the existing vacant post that is not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNMOGIP staff members who would otherwise be separated.

D. Comments on non-post resources

Table II.22

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
		<i>Expenditures as of 30 September 2025</i>	<i>Proposed programme budget</i>	<i>ACABQ recommendation in A/80/7</i>	<i>Revised estimate</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Percentage</i>
Object of expenditure	<i>Approved</i>					<i>(8)=(7)-(3)</i>	<i>(9)=(8)/(3)</i>	<i>(10)=(7)-(5)</i>	<i>(11)=(10)/(5)</i>
	(3)	(4)	(5)	(6)	(7)				
<i>Posts</i>	5,416.3	4,088.8	5,416.3	-	4,921.4	(494.9)	(9.1)	(494.9)	(9.1)
<i>Other staff costs</i>	1,751.2	1,457.2	1,751.2	-	1,738.6	(12.6)	(0.7)	(12.6)	(0.7)
<i>Hospitality</i>	21.5	-	21.5	-	-	(21.5)	(100.0)	(21.5)	(100.0)
<i>Consultants</i>	-	-	-	-	-	-	-	-	-
<i>Travel of staff</i>	386.3	89.8	386.3	(27.7)	274.9	(111.4)	(28.8)	(111.4)	(28.8)
<i>Contractual services</i>	242.7	130.7	206.2	(20.6)	146.5	(96.2)	(39.6)	(59.7)	(29.0)
<i>General operating expenses</i>	1,193.7	704.4	1,144.1	-	878.1	(315.6)	(26.4)	(266.0)	(23.2)
<i>Supplies and materials</i>	421.5	192.0	319.5	(16.0)	234.5	(187.0)	(44.4)	(85.0)	(26.6)
<i>Furniture and equipment</i>	644.3	57.6	835.4	(83.5)	630.4	(13.9)	(2.2)	(205.0)	(24.5)
Total	10,077.5	6,720.5	10,080.5	(147.8)	8,824.4	(1,253.1)	(12.4)	(1,256.1)	(12.5)

II.160 The revised proposal on non-post resources for 2026 amounts to \$3,903,000, which reflects a decrease of \$758,200, or 16.2 per cent compared to the appropriation for 2025. The revised proposal reflects a decrease of \$761,200, or 16.3 per cent compared with the proposed programme budget for 2026.

II.161 The proposed decrease of \$758,200 under non-post resources compared with the 2025 appropriation results from reduced requirements under other staff costs (\$12,600), hospitality (\$21,500), travel of staff (\$111,400), contractual services (\$96,200), general operating expenses (\$315,600), supplies and materials (\$187,000) and furniture and equipment (\$13,900).

V. Conclusion

II.162 Subject to its recommendations in paragraphs II.122, II.126, II.127, II.140, II.145 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for section 5, Political affairs.

Annex: Section 5, Posts proposed for abolishment and redeployment

Section 5, Department of Peace Operations

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Subprogramme 1 Operations	Abolishment	(1)	D-2	Director, Political Affairs
Subprogramme 3 Rule of law and security institutions	Abolishment	(1)	ASG	Assistant Secretary-General
Subprogramme 4 Policy, evaluation and training	Abolishment	(1)	P-2/1	Associate Political Affairs Officer

Section 5, United Nations Truce Supervision Organization

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
UNTSO	Abolishment	(1)	P-5	Chief of Section, Service Deliv
		(1)	P-4	Chief of Unit, Human Resources Management
		(1)	P-3	Field Security Officer
		(1)	FS	Administrative Assistant
		(1)	FS	Administrative Officer
		(1)	FS	Information Systems Assistant
		(1)	FS	Procurement Assistant
		(1)	FS	Security Officer
		(1)	FS	Movement Control Assistant
		(1)	FS	Security Information Analyst
		(1)	FS	Vehicle Technician

(1)	FS	Supply Assistant
(2)	LL	Administrative Assistant
(3)	LL	Light Vehicle Driver
(2)	LL	Facilities Management Assistant
(1)	LL	Heating, Ventilation and A/C Assistant
(1)	LL	Information Management Assistant
(2)	LL	Information Technology Assistant
(1)	LL	Mail Assistant
(2)	LL	Property Control and Inventory Assistant
(1)	LL	Field Security Assistant
(1)	LL	Team Assistant
(1)	LL	Finance and Budget Assistant
(3)	LL	Field Language Assistant
(2)	LL	Field Translator
(2)	LL	Vehicle Technician
(1)	LL	Requisitions Assistant

Section 5, United Nations Military Observer Group in India and Pakistan

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
UNMOGIP	Abolishment	(1)	FS	Chief of Unit, Information System
		(1)	FS	Chief Finance Officer
		(1)	LL	Telecommunications Assistant
		(1)	LL	Documents Management Assistant
		(1)	LL	Administrative Assistant
		(2)	LL	Facilities Management Assistant
		(1)	LL	Property Control and Inventory Assistant
		(1)	LL	Finance Assistant
		(3)	LL	Vehicle Technician

Section 6 - Peaceful uses of outer space

Regular budget	
Approved for 2025	\$5,543,000
Proposed revised estimates for 2026	\$4,710,800
Variance compared with 2025 approved	(\$832,200)
Percentage change	(15.0)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).</i>	

II.163 The revised budget for the Office for Outer Space Affairs (OOSA) amounts to \$4,710,800, before recosting, representing a reduction of \$832,200 (or 15.0 per cent) compared with the appropriation for 2025 (A/80/400, table 109). With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$833,300 (or 15.0 per cent) compared with the proposed budget for 2026.

II.164 The reduction of \$832,200 is attributable to the proposed abolishment of 5 posts (1 P-4, 2 P-3, 1 P2/P1 and 1 GS(OL)), a reduction of \$670,500 or 15.2 per cent compared with the level approved for 2025, the redeployment of 3 posts across sections within the Office (1 P-3 and 2 GS (OL)), the downward reclassification of one general temporary assistance position and reduced requirements under non-post resources (a reduction of \$161,700).

General observations

Efficiency measures

II.165 The Secretary-General indicates in his report that the Office will deliver efficiencies and improvements through:

- (a) non-post cost optimization through the increased use of UN system capacities to conduct evaluations in lieu of consultants, and a reduction in the number of workshops or expert meetings planned for the year;
- (b) functional streamlining through the consolidation of legal functions within the Committee, Policy, and Legal Affairs (CPLA) Section through the merging of the legal portfolios into a unified role, and the consolidation of the registration and committee support functions;
- (c) organizational optimization for synergies and improved coordination and complementarity through the merger of the United Nations Platform for Space-based Information for Disaster Management and Emergency Response (UN-SPIDER) programme, the Executive secretariat of International Committee on Global Navigation Satellite Systems (ICG) and the Space Applications Section (SAS);
- (d) allocative efficiencies through realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates. To ensure continued delivery of capacity-building activities, OOSA will consolidate the activities of the Programme of Space Applications, UN-SPIDER, and ICG, under the Head of the SAS to enhance synergies and improve coordination and complementarity (A/80/400, para 138 and Annex I).

Impact on mandate implementation and mitigation measures

II.166 The Advisory Committee notes that section 6, Peaceful uses of outer space, is the smallest section of the regular budget, with a total appropriation in 2025 of \$5,543,000 and an approved staffing complement of 25 posts. The Committee notes that the Office serves as Secretariat to the Committee on the Peaceful Uses of Outer Space (COPUOS) and its subsidiary bodies, and

maintains the Register of Objects Launched into Outer Space. The Office also serves as secretariat to the International Committee on Global Navigation Satellite Systems (ICG) and the Space Mission Planning Advisory Group (SMPAG), as well as delivers programmes in support of capacity building of countries on the use of space technology and to provide access to space-based information and services relevant to disaster management through the UN Programme on Space Applications and the UN-SPIDER Programme.

II.167 Upon enquiry, the Advisory Committee was informed of the impact on mandate implementation and on the deliverables in terms of the Office's limited capacity to sustain the volume and scope of training activities carried out in previous years. The reduction in training events and advisory missions is the cumulative result of the overall budget adjustments including the abolishment and redeployment of posts, reduced non-post resources, and programme consolidation. **The Advisory Committee notes that the small staffing complement of the Office limits its absorption capacity to a proposed adjustment of 20 per cent in the number of approved posts and poses a higher risk of undue impact on the implementation of mandated activities. The Committee trusts that the Office will implement mitigation measures to ensure delivery of its mandated activities and trusts that more detailed information on the impact of proposed reduced resources on specific mandated activities will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Comments and recommendations on posts

Table II.23

Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
Changes from 2025 to PPB 2026	-	None
2026 proposed programme budget	25	1 D-2, 1 D-1, 2 P-5, 7 P-4, 6 P-3, 3 P-2/1 and 5 GS (OL)
<u>Changes from PPB2026 to 2026 RE</u>		
Abolishment	(5)	1 P-4, 2 P-3, 1 P-2/1, 1 GS (OL)
Redeployment	3	1 P-3, 2 GS (OL)
<u>2026 Revised estimates</u>	20	1 D-2, 1 D-1, 2 P-5, 6 P-4, 4 P-3, 2 P-2/1 and 4 GS (OL)
<u>Changes between 2026 RE and 2025 approved</u>	(5)	1 P-4, 2 P-3, 1 P-2/1, 1 GS (OL)

II.168 Under the revised estimates report, the Secretary-General proposes a total of 20 regular-budget funded posts for OOSA, reflecting a decrease of 5 posts compared with the posts approved for 2025, or a reduction of 20.0 per cent in the number of posts under the regular budget and 15.2 per cent in proposed post resources.

II.169 The post changes reflect the abolishment of 5 posts (1 P-4, 2 P-3, 1 P-2/1, 1 GS (OL)) in UN-SPIDER (1 P-4), the Office of the Director (1 P-3), the Space Applications Section (SAS) (1 P-2) and the CPLA Section (1 P-3 and 1 GS (OL)); and 3 redeployments (1 P-3, 2 GS (OL)) from SAS and the Office of the Director to the CPLA, as outlined in table II.24 below and paragraph II.164 above.

II.170 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would remain constant at 20 per cent. Within the Professional and higher categories, P-2/1 posts would decrease from 15.0 to 12.5 per cent. No P-5 and above posts are proposed for abolishment.

II.171 Upon enquiry, the Advisory Committee was informed that the abolishment of posts in SAS and UN-SPIDER, together with the redeployment of staff to CPLA to cover critical functions of the latter Section to serve COPUOS and to perform treaty implementation functions, reduces the number of officers available to design, implement and follow up on training events and technical advisory missions. The Advisory Committee was also informed that all the posts proposed for abolishment are encumbered with the exception of the posts of Scientific Affairs Officer (P-4) and Political Affairs Officer (P-3) that are vacant. Should the General Assembly approve the post changes proposed by the Office, one post (P-4) will remain vacant.

II.172 As regards the post of Associate Scientific Affairs Officer (P-2) proposed for abolishment in the Space Applications Section, the Committee was informed that the post was established in January 2002 and performs functions related to the organization and execution of capacity-building and sustainable development activities of the UN Programme on Space Applications, including the project management of recently launched initiatives and fund management. The Committee was informed that the functions will be redistributed and performed by the remaining professional staff members in the section who will focus on core mandates of the programme and limit or suspend the execution of new initiatives. **The Advisory Committee is of the view that the abolishment of the post would negatively affect the work of the Office, and the Space Applications Section, and its capacity-building and sustainable development functions. Taking the above into account, as well as the benefits of retaining institutional knowledge and young talent within the Office composition, the Committee recommends against the abolishment of the post of Associate Scientific Affairs Officer (P-2).**

Structural changes

II.173 The Secretary-General indicates that the merger of the Programme on Space Applications, UN-SPIDER and ICG under the Head of SAS would result in synergies and improve coordination and complementarity in the delivery of the Office's capacity-building mandate. The repositioning of these functions would streamline workload distribution across the recently proposed consolidated structure. The Committee recalls that in the context of the proposed programme budget for 2026, OOSA proposed a change in the reporting lines of the Office of the Director, UN-SPIDER and the executive secretariat of the International Committee on Global Navigation Satellite Systems, from the Director to the Deputy Director. (A/80/400, para 138 (c) and Annex I; A/80/7, para II.160). Upon enquiry, the Advisory Committee was informed that the merger would result in synergies and improve coordination and complementarity in the delivery of OOSA's capacity building mandate (see paras. II.164 to II.166 above). **The Advisory Committee trusts that additional information on the envisaged structural adjustments will be provided to the General Assembly at the time of its consideration of the present report. The Committee also emphasizes that any future restructuring should reflect synergies with other United Nations entities, with related proposals reflected in the proposed programme budget for 2027.**

Comments and recommendations on non-post resources

II.174 The proposed non-post resources for OOSA amount to \$960,500 reflecting a decrease of \$161,700 (or 14.4 per cent) compared with the approved level for 2025 and a decrease of \$162,800 (or 14.5 per cent) compared with the 2026 proposed programme budget.

Table II.25

Evolution of regular budget resources

(In United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	3,724,700.0	3,895,521.3	4,420,800.0	3,075,504.3	4,420,800.0	-	3,750,300.0	(670,500.0)	(15.2)	(670,500.0)	(15.2)
Other staff costs	151,500.0	10,583.3	180,400.0	27,089.6	180,400.0	-	144,400.0	(36,000.0)	(20.0)	(36,000.0)	(20.0)
Hospitality	900.0	-	900.0	-	900.0	-	900.0	-	-	-	-
Consultants	39,700.0	21,190.0	41,200.0	18,439.9	45,300.0	(6,800.0)	23,800.0	(17,400.0)	(42.2)	(21,500.0)	(47.5)
Experts	28,900.0	22,696.7	27,000.0	7306.6	27,000.0	-	23,000.0	(4,000.0)	(14.8)	(4,000.0)	(14.8)
Travel of staff	105,200.0	77,510.7	113,200.0	38,358.5	128,900.0	(12,900.0)	128,900.0	15,700.0	(13.9)	-	-
Contractual services	173,900.0	81,176.5	171,200.0	65,245.1	172,300.0	-	163,000.0	(8,200.0)	(4.8)	(9,300.0)	(5.4)
General operating expenses	15,900.0	17,563.6	19,700.0	12,406.1	19,700.0	-	19,700.0	-	-	-	-
Supplies and materials	6,500.0	61.5	6,800.0	140.1	4,800.0	-	4,800.0	(2,000.0)	(29.4)	-	-
Furniture and equipment	8,300.0	11,016.8	8,700.0	13.03	13,700.0	-	13,700.0	5,000.0	(57.5)	-	-
Grants and contributions	528,300.0	298,846.3	553,100.0	82,065.5	530,300.0	-	438,300.0	(114,800.0)	(20.8)	(92,000.0)	(17.3)
Total	4,783,800.0	4,436,166.5	5,543,000.0	3,326,568.6	5,544,100.0	(19,700.0)	4,710,800.0	(832,200.0)	(15.0)	(833,300.0)	(15.0)

II.175 Upon enquiry, the Advisory Committee was informed that the reductions of resources under grants and contributions, in the amount of \$114,800 compared with the level approved for 2025, directly affects the ability of the Office to maintain the number of experts and other participants as well as national counterparts as in past years to participate in workshops and missions. The Office will reprogramme training events and technical advisory missions by either reducing the total number of activities per annum or reducing the total number of participants to be provided with financial support for travel and accommodation as regards each activity;

II.176 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for OOSA's non-post resources under consultants (\$6,800 or 15 per cent) and staff travel (\$12,900 or 10 per cent) (A/80/7, para. II.167). **The Advisory Committee notes that proposed resources under travel of staff exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

II.177 Subject to the observations and recommendations in paragraphs II.172 and II.176 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for Section 6, the Office for Outer Space Affairs.

Table II.24

Section 6: Posts proposed for abolishment and redeployment

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Programme of work	Abolishment	(1)	P-4	Scientific Affairs Officer
		(1)	P-3	Legal Officer
		(1)	P-3	Political Affairs Officer
		(1)	P-2/1	Associate Scientific Affairs Officer
		(1)	GS (OL)	Documents Management Assistant
	Redeployment (within section)	1	P-3	Scientific Affairs Officer
	From SAS to CPLA	(1)	P-3	Scientific Affairs Officer
		1	GS (OL)	Programme Management Assistant
	From Office of the Director to CPLA	(1)	GS (OL)	Programme Management Assistant
		1	GS (OL)	Team Assistant
	From Office of the Director to CPLA	(1)	GS (OL)	Team Assistant

Part III, International justice and law

Section 8, Legal affairs

Regular budget	
Appropriation for 2025	\$70,082,500
Proposed revised estimates for 2026	\$60,329,000
Variance to 2025 appropriation	(\$9,753,500)
Variance to 2025 appropriation (percentage)	(13.9)

I. Overall revised estimates proposal

III.1 The revised regular budget resources proposed by the Secretary-General for section 8 for 2026 amount to \$60,329,000 before recosting, reflecting a decrease of \$9,753,500, or 13.9 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General in the Revised estimates for a reduction compared to the proposed programme budget for 2026, the proposal represents a reduction of \$9,298,200, or 13.3 per cent (A/80/400, tables 112, 117 and 120).

III.2 The revised estimates of \$60,329,000 include resources for the Office of Legal Affairs (OLA) (\$29,401,500), the Independent Investigative Mechanism for Myanmar (IIMM) (\$13,450,000) and the International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011 (IIIM) (\$17,477,500).

II. Office of Legal Affairs

Regular budget	
Appropriation for 2025	\$33,994,400
Proposed revised estimates for 2026	\$29,401,500
Variance to 2025 appropriation	(\$4,592,200)
Variance to 2025 appropriation (percentage)	(13.5)
Variance to 2025 excluding resources redeployed for consolidation and transitional capacity (percentage)	(17.7)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overview of the resources

III.3 The revised regular budget resources proposed by the Secretary-General for the Office of Legal Affairs for 2026 amount to 29,401,500 before recosting, reflecting a decrease of \$4,592,900, or 13.5 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$3,508,000, or 10.7 per cent.

III.4 The Secretary-General indicates that excluding the transitional staffing capacity of \$2,095,100 (12 temporary posts) and the redeployment for consolidation of executive offices of \$803,300 (5 posts), the revised estimates for OLA reflect a reduction of 17.7 per cent (A/80/400, table 112).

III.5 The revised proposal for 2026 amounts to \$23,965,800 under post resources, reflecting a decrease of \$3,475,900, or 12.7 per cent, compared with the approved level for 2025, resulting from a net reduction of 22 posts. Under non-post requirements, the revised proposal for 2026 amounts to \$5,435,700, reflecting a decrease of \$1,117,000, or 8.7 per cent, compared with the

level approved for 2025 due primarily to proposed reductions under other staff costs, consultants, travel of staff, contractual services and grants and contributions.

B. General observations

Expected efficiencies and improvements

III.6 The Secretary-General indicates that the proposed reduction is due to the following expected efficiencies and improvements factors:

- a) Cost optimization: the reduction under non-post resources reflects a number of initiatives that the Office will take, including increasing the use of in-house capacity in lieu of consultants in the delivery of certain training programmes and adjusting the schedule of the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law to a biennial programme for all regions. The Office will increase its efforts to leverage technology by partnering with other legal online databases, exploring options for merging its databases, streamlining access to legal documents and optimizing internal search capabilities, e-discovery processes and the retrieval of legal documents. The Office is also working on reducing the manual processing of information.
- b) Process optimization: the Office will streamline the content, format and frequency of some of its reports, publications and materials. For example, the annual reports of the Secretary-General on criminal accountability will be reduced in length and number, the content and format of various publications and materials will be

adjusted, and certain official documents in the “for information” category will be discontinued.

- c) Functional streamlining: a number of functions will be redistributed among remaining staff to the extent possible, including those related to servicing processes in the areas of international trade law and oceans and the law of the sea.
- d) Allocative efficiency: the Office is adjusting its planned 2026 deliverables by realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates. As the central legal service of the Organization, the Office will prioritize activities related to respect for international law and the internal rules and regulations of the Organization, while seeking to minimize the impact across the various areas of its work. To ensure the continued delivery of support to Member States, the Office will reduce the frequency of certain fellowship programmes, activities and publications. As a measure to mitigate the anticipated reduction in the number of annual training programmes, the Office will explore ways to optimize the delivery of training conducted under the Programme of Assistance. This may include having lecturers deliver multiple courses or enabling staff members supporting the sessions to also contribute as lecturers. The use of online tools in lieu of in-person attendance will be adopted, where possible and effective (A/80/400, para. 140 (a)).

Impact of the UN80 initiative on mandate implementation

III.7 Upon enquiry, the Advisory Committee was informed that OLA will continue its functions as a central legal office of the Organization and has concentrated on minimizing any impact on its substantive legal mandate, including through the retention of temporary staff capacity. OLA has

contributed legal advice throughout the UN80 process, a task that will continue as these reform efforts proceed. However, some delays in services are expected to occur. Some of the capacity building exercises, such as the activities of the Programme of Assistance for the Broader Dissemination of International Law, are proposed to be continued on a biennial basis. OLA is reviewing the library function within the International Trade Law Division. The Committee was also informed that the Office's ability to respond in a timely manner to requests for legal advice from client offices will be affected. Some delays in the delivery of legal advice and support may occur, particularly during periods of peak demand or when urgent legal issues require extensive research and coordination.

III.8 In terms of redistribution of workload, the Advisory Committee was informed that, given the specialized nature of many of these areas, the reassignment of tasks across units can only be undertaken in a targeted manner. Nevertheless, to ensure the continued delivery of high-quality and timely legal services across all areas of work, OLA has initiated a strategic approach to resource optimization. This includes the temporary reassignment of staff and the pooling of internal capacities, particularly to support the service of Member States.

III.9 The Advisory Committee was also informed that, with the onset of UN80 implementation, we may expect to see litigation arising in the following areas: from staff who are subject to adverse decisions, such as decisions relating to separation, non-renewal, re-assignment to other duty stations and functions, among others. Litigation may also arise in the areas of procurement vendors or non-staff personnel arising out of, for example, termination or non-renewal of their respective contracts. In addition, an increase in requests for advice from the Secretariat's policy offices as well as offices managing the contracts for vendors and non-staff personnel, among others, is anticipated.

III.10 With regards to the Department's publications, the Advisory Committee was informed of the following changes:

- Law of the Sea Bulletin: the frequency of its issuance will be two issues per year instead of three.
- Annual ad hoc publication on a law of the sea topic will be discontinued.
- International Trade Law Division: publications including (a) texts adopted by UNCITRAL or prepared by the Secretariat and endorsed by the Commission; and (b) technical material that provides information about those texts and provides guidance to States in their implementation (including case law) will be impacted. With regard to the former, the Commission mandates the publication and dissemination of the texts and as such, there are no plans to discontinue or reduce the number of such publications. However, due to the reduced budget, paper copies will be printed in very limited numbers and not in all official languages. With regard to the latter, OLA plans to scale down production of such material and will leverage extrabudgetary resources to the extent possible.

III.11 With regard to the services provided by the Office of Legal Affairs, the Advisory Committee trusts that efficiencies and mitigation measures will minimize any delays resulting from the implementation of proposals in the context of the revised estimates. The Committee encourages the Office to pursue the publication of technical material facilitating the implementation of international trade law by member States, including through the use of technology.

Impact on fellowships, training and capacity building

III.12 In its resolution 79/120, the General Assembly requested the Secretary-General to organize the four training programmes on an annual basis, notably the three regional courses in International Law (for Africa, Asia-Pacific and Latin America and the Caribbean), and the International Law Fellowship Programme (global programme).

III.13 Upon enquiry, the Advisory Committee was informed that, in the context of the revised estimates, it is proposed to adjust the schedule for the four training programmes conducted under the mandate of the Programme of Assistance to a biennial programme, instead of annual. All regions would still be covered with two of the four training programmes held in 2026, and the other two in 2027. The Committee was also informed that training programmes planned for 2026 include regional courses for Africa and for Asia-Pacific and that the proposal is to further utilize the skills, knowledge and expertise – to the extent possible – of the staff members travelling to administer the training programme, to also teach sessions in their field of expertise. In most cases, this would reduce the reliance on at least one consultant. However, in some instances, there may be an increased reliance on use of consultants to provide capacity-building and technical assistance in special fields or specific geographies, especially with respect to priority topics related to the implementation of the United Nations Conventions on the Law of the Sea including the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction (BBNJ).

III.14 With respect to capacity-building (including fellowships) and trust funds under subprogramme 4, the proposed reduction of posts will result in reduced capacity for needs assessment and delivery of assistance projects to support Member States, joint fund-raising and management of projects to meet Member States' capacity needs and to prepare and deliver training materials. Mitigation measures would include reduced or combined delivery of regional and

national training and technical assistance activities, and increased reliance on existing extra-budgetary-funded consultants.

III.15 The Advisory Committee recalls that General Assembly resolution 79/120 requests the Secretary-General to organize the four training programmes on an annual basis, notably the three regional courses in International Law (for Africa, Asia-Pacific and Latin America and the Caribbean), and the International Law Fellowship Programme (global programme). The Committee is of the view that the decision on the schedule of fellowship programmes as reflected in the Revised Estimates report differs from the mandate provided by the General Assembly. The Committee underscores that such changes must be presented to the General Assembly for its approval, in the context of ongoing efforts under Workstreams 2 of the UN80 Initiative, with related proposals to be reflected in the proposed programme budget for 2027 after approval by member states. The Committee therefore requests the Office to continue the fellowship programmes on an annual basis while exploring cost-efficient options such as making greater use of virtual platforms and further utilizing in-house capacity instead of hiring consultants, as appropriate.

Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction (BBNJ)

III.16 Upon enquiry, the Advisory Committee was informed that, on 19 September 2025, the threshold of sixty instruments of ratification, approval, acceptance or accession required for the entry into force of the Agreement was reached. Accordingly, the Agreement will enter into force, in accordance with article 68, paragraph 1, on 17 January 2026, namely 120 days after the date of deposit of the sixtieth instrument of ratification, approval, acceptance or accession. The Agreement,

in article 50, paragraph 1, provides for the establishment of a secretariat and requires the Conference of the Parties to the Agreement, at its first meeting, to make arrangements for the functioning of the secretariat, including its seat. Pursuant to article 47, paragraph 2, of the Agreement, the first meeting of the Conference of the Parties shall be convened by the Secretary-General of the United Nations no later than one year after the entry into force of this Agreement. In the interim period, until such time as the secretariat commences its functions, the Secretary-General, through the Division for Ocean Affairs and the Law of the Sea of the Office of Legal Affairs will perform the secretariat functions in relation to the Agreement.

III.17 The Preparatory Commission, established by General Assembly resolution 78/272 to prepare for the entry into force of the Agreement and the convening of the first meeting of the Conference of the Parties to the Agreement, is currently considering a number of governance matters critical for the future implementation of the Agreement, including the arrangements for the functioning of the secretariat, including its seat. During the second session of the Commission, held from 18 to 29 August 2025, convergence appeared to emerge on the need for a prompt set-up and operationalization of the secretariat and the benefits of drawing on the experience of the United Nations, including through establishing links with the United Nations, while ensuring that the secretariat has appropriate functional autonomy. The Committee was also informed that following the discussions held at the second session of the Preparatory Commission, Chile and Belgium, the two member States currently offering to host the future secretariat, have confirmed their agreement to present their respective formal host country offers to all delegations by 28 November 2025.

C. Comments on post resources

Table III.1

Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	154	1 USG, 1 ASG, 4 D-2, 7 D-1, 19 P-5, 24 P-4, 28 P-3, 16 P-2/1, 12 GS (PL), 42 GS (OL)
Changes from 2025 to PPB 2026:		
Conversion	2	1 P-3 and 1 GS (OL) in subprogramme 3
Abolishment	6	1 P-3, 1 P-2/1 and 1 GS (OL) from subprogramme 4 and 1 P-3, 1 P-2/1 and 1 GS (OL) from subprogramme 5
Changes from PPB 2026 to RE 2026:		
Abolishment	(29)	3 P-5, 5 P-4, 4 P-3, 3 P-2/1, 4 GS (PL), 10 GS (OL)
Redeployed within section	3	1 P-5 from subprog. 4 to subprog. 1; 1 P-3 from subprog. 3 to subprog. 1; and 1 P-3 from subprog. 2 to subprog. 6
Redeployed across section	5	1 P-5, 1 P-4, 3 GS (OL) for consolidation of executive office functions
Establishment for transitional capacity	12	2 P-5, 3 P-4, 2 P-3, 1 P-2/1, 2 GS (PL), 2 GS (OL)
Proposed for 2026	128	1 USG, 1 ASG, 4 D-2, 7 D-1, 17 P-5, 21 P-4, 25 P-3, 12 P-2/1, 10 GS (PL), 30 GS (OL)
Other assessed		
Approved for 2025	19	5 P-5, 9 P-4, 2 P-3, 1 P-2/1 and 2 GS (OL)
Abolishment	(2)	1 P-4, 1 P-3
Projected for 2026	17	5 P-5, 8 P-4, 1 P-3, 1 P-2/1 and 2 GS (OL)

III.18 The revised proposal for regular budget post resources amounting to \$23,965,800 reflects a reduction of \$3,475,900, or 12.7 per cent compared with the 2025 appropriation. The resources would provide for a total of 128 posts (88 Professional and higher categories and 40 posts in the General Service and related categories) reflecting a net reduction of 26 posts, or 16.9 per cent, compared with the posts approved for 2025.

III.19 The proposed changes include the abolishment of 29 posts (15 Professional and higher categories and 14 General Service and related categories) and the redeployment of five posts (1 P-5, 1 P-4, 3 GS(OL)) from the support service of the Office to the Department of Operational Support (section 29B) for the consolidation of the executive Office functions as follows: one Executive Officer, P-5, one Administrative Officer, P-4, one Legal Assistant, GS(OL) and two Administrative Assistants, GS (OL).

III.20 The proposal under the revised estimates also includes the establishment of 12 temporary posts as follows:

- a) Support to UN80 initiative: 2 P-5, 1 P-4, 1 P-3, 1 GS (PL), 1 GS(OL) would support the protection of the United Nations in the context of the UN80 Initiative and the implementation of measures to address the financial situation, as well as to respond to ongoing priority legal challenges facing the Organization.
- b) support to BBNJ agreement: 2 P-4, 1 P-3, 1 P-2/1, 1 GS (PL), 1 GS (OL) would support the process of ratification of the Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction and the establishment of its new secretariat pursuant to article 50 of the Agreement.

III.21 Upon enquiry regarding the legal support to the UN80 initiative, the Advisory Committee was informed that as at 23 October 2025, there was a number of separate complex situations that require extensive legal work. Moreover, the Office expects to experience increased workload in advisory work and review of policies, provision of support to the Office of Human Resources in relation to staff claims and cases before the United Nations Dispute Tribunal, representing the Secretary-General before the United Nations Appeals Tribunal in relation to such cases; increased claims and arbitrations from (i) non-staff personnel, (ii) implementing partners and (iii) commercial vendors in the event of suspension or termination of contracts; increased work in the area of drafting and negotiating UN system-wide contracts on shared services, common back office, and negotiations between UN system entities under the shared services umbrella; and support to the Headquarters Property Survey Board in relation to disposal of surplus property resulting from relocations.

III.22 With regard to the temporary posts related to the BBNJ agreement, the Advisory Committee was informed that the expected workload is similar to the workload performed by the BBNJ temporary posts approved in 2024 and 2025: one Programme Management Officer (P-4), one Legal Officer (P-4), one Legal Officer (P-3), one Associate Programme Officer (P-2), One Senior Legal Assistant, GS (PL) and one Legal Assistant GS (OL). Owing to the liquidity crisis, recruitment for the post of the Legal Officer, P-3, has been frozen and has remained vacant. **The Advisory Committee notes that the work of Office of Legal Affairs in support of BBNJ has been successfully conducted since 2024 with a team of five posts. The Committee also notes the Office's expectation that workload will remain the same, in the context of transition towards the establishment of a secretariat by the Conference of the Parties. The Committee is of the view that the currently encumbered staff will be capable of continuing to deliver the mandate, and, therefore, recommends against the establishment of the Legal Officer, P-3, as a temporary capacity for BBNJ.**

III.23 The Secretary-General indicates the related costs for the transitional phase would amount to \$2,095,100 to cover the cost of six temporary posts until 30 November 2026 and six temporary posts until 31 December 2026 (A/80/400, para. 142).

III.24 From information provided to it, the Advisory Committee notes that the following proposed staffing changes presented the context of the proposed programme budget for 2026 remain valid (see also A/80/7, V.4): i) Abolishment of 6 temporary posts including 1 P-3, 1 P-2 and 1 GS (OL) that were approved pursuant to General Assembly resolution 75/239 to support the fifth year of the third cycle of the regular process for the period 2021–2025; and 1 P-3, 1 P-2 and 1 GS (OL) were approved by the General Assembly in its resolution 76/229 to support the reform of investor-State dispute settlement being conducted by the United Nations Commission on International Trade Law

Working Group III for the period 2022–2025; ii) Conversion of 2 GTA positions (1 Legal Officer P-3 and 1 Video Producer Assistant GS (OL)) to posts under subprogramme 3, which were established in the biennium 2016–2017 pursuant to the request contained in General Assembly resolution 69/117 to support the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law (See A/80/6 (Sect. 8), annex II). **The Advisory Committee recommends the approval of the proposed conversion from general temporary assistant position into posts of 1 Legal Officer P-3 and 1 Video Producer Assistant GS (OL). The Committee recalls that it recommended the approval of the proposed abolishments presented in the context of the proposed programme budget for 2026 (see also A/80/7, para. III.48).**

III.25 With regard to the structural distribution of the posts proposed abolishment, the information provided to the Advisory Committee shows the following: Subprogramme 1, Provision of legal services to the United Nations as a whole: two posts (1 P-5, 1 GS(PL)); Subprogramme 2, General legal services provided to the United Nations organs and programmes: five posts (1 P-5, 1 P-4, 1 P-3, 2 GS (OL)); Subprogramme 3, Progressive development and codification of international law: four posts (1 P-4, 1 P-2/1, 2 GS(OL)); Subprogramme 4, Law of the sea and ocean affairs: ten posts (2 P-4, 2 P-3, 1 P-2/1, 1 GS (PL), 4 GS (OL)); Subprogramme 5, Progressive harmonization, modernization and unification of the law of international trade: four posts (1 P-5, 1 P-4, P-3, 1 GS (OL)); and Subprogramme 6, Custody, registration and publication of treaties: four posts (1 P-2/1, 2 GS (PL), 1 GS (OL). The information provided also indicates that, if the revised estimates are approved, the percentage of senior staff (D-1 and above) among the staff population would increase from 8.4 per cent to 10.1 per cent and the percentage of junior professionals (P-2/1), from 10.4 per cent to 9.5 per cent. **The Advisory Committee notes that the staffing complement of**

the Office of Legal Affairs comprises a significant number of senior posts (1 USG, 1 ASG, 4 D-2, 7 D-1) none of which has been included in the proposed abolishment related to the UN80 initiative. The Committee trusts that, in view of future efficiencies, a review of these senior posts will be undertaken and information thereon included in the next report.

Vacant posts

III.26 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, there were 25 vacant posts (2 D-1, 2 P-5, 2 P-4, 6 P-3, 6 P-2/1, 1 GS (PL), 6 GS (OL)). The Committee was also informed that of the 29 posts proposed to be abolished, 9 were vacant and 20 were encumbered. The Committee was also informed that if the revised estimates are approved, 16 posts vacant posts would be retained (2 D-1, 1 P-5, 1 P-4, 2 P-3, 5 P-2/1, 1 GS (PL), 4 GS (OL)). The Committee was further informed that, as at 23 October 2025 four staff had applied to be part of the early retirement programme. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of OLA staff members who would otherwise be separated**

D. Comments on non-post resources

Table III.2

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved ²		Variance compared with 2026 proposed programme budget ²	
Object of expenditure	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimates ¹	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)

Posts	27,441.7	20,125.2	26,951.4	(296.2)	23,965.8	(3,475.9)	(12.7)	(2,985.6)	(11.1)
Other staff costs	403.2	176.7	107.0	296.2	86.0	(317.2)	(78.7)	(21.0)	(19.6)
Non-staff compensation	0.1	-	0.1	-	0.1	-	-	-	-
Hospitality	0.7	-	0.3	-	0.3	(0.4)	(57.1)	-	-
Consultants	580.4	102.6	427.8	(42.8)	307.6	(272.8)	(47.0)	(120.2)	(28.1)
Experts	266.6	93.8	199.3	-	184.7	(81.9)	(30.7)	(14.6)	(7.3)
Travel of representatives	1,899.8	727.6	2,317.1	-	2,317.1	417.3	22.0	-	-
Travel of staff	953.3	352.9	779.9	-	748.5	(204.8)	(21.5)	(31.4)	(4.0)
Contractual services	1,357.4	582.0	1,302.5	(130.3)	1,231.2	(126.2)	(9.3)	(71.3)	(5.5)
General operating expenses	354.1	175.0	417.3	-	316.5	(37.6)	(10.6)	(100.8)	(24.2)
Supplies and materials	37.6	5.5	36.5	-	28.0	(9.6)	(25.5)	(8.5)	(23.3)
Furniture and equipment	112.5	10.1	64.0	-	62.5	(50.0)	(44.4)	(1.5)	(2.3)
Improvement of premises	-	-	-	-	-	-	-	-	-
Grants and contributions	587.0	107.3	306.3	-	153.2	(433.8)	(73.9)	(153.1)	(50.0)
Other	-	-	-	-	-	-	-	-	-
Total	33,994.4	22,458.6	32,909.5	(173.1)	29,401.5	(4,592.9)	(13.5)	(3,508.0)	(10.7)

III.27 The revised proposal for non-post resources amounts to \$5,435,700 reflecting a reduction of \$1,117,000, or 17.0 per cent compared with the 2025 appropriation and a reduction of \$522,400, or 8.7 per cent compared with the proposed programme budget for 2026 (A/80/400, table 112).

III.28 In the revised estimates, the overall reduction in non-post resources of \$1,117,000 compared with the 2025 level of appropriation reflects reduced requirements under the following objects of expenditure: other staff costs (\$317,200), hospitality (\$400), consultants (\$272,800), experts (\$81,900), travel of staff (\$204,800), contractual services (\$126,200), general operating expenses (\$37,600), supplies and materials (\$9,600), furniture and equipment (\$50,000) and grants and contributions (\$433,800). These reductions would be partially offset by an increase under travel of representatives (\$417,300).

III.29 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Office's non-post resources under consultants (\$42,800, or 10 per cent), and contractual services (\$130,300, or 10 per cent) (A/80/7, paras. III.53 and III.54).

The Advisory Committee notes that the proposed resources for contractual services exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.

III.30 Subject to its recommendations in paragraphs III. 22 (post) and III.29 (non-post) above, the Advisory Committee recommends the approval of the Secretary-General's proposals for the Office of Legal Affairs.

III. Independent Investigative Mechanism for Myanmar

Regular budget	
Appropriation for 2025	\$15,653,800
Proposed revised estimates for 2026	\$13,450,000
Variance to 2025 appropriation	(\$2,203,800)
Variance to 2025 appropriation (percentage)	(14.1)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

A. Overview of the resources

III.31 The revised regular budget resources proposed by the Secretary-General for the Independent Investigative Mechanism for Myanmar for 2026 amount to \$13,450,000 before recosting, reflecting a decrease of \$2,203,800, or 14.1 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$2,384,600, or 15.1 per cent (A/80/400, table 117).

III.32 The revised proposal for 2026 amounts to \$10,157,600 under other staff costs, reflecting a decrease of \$1,628,200, or 13.8 per cent, compared with the approved level for 2025, resulting from the proposed abolishment of 11 general temporary assistance positions. Under non-staffing requirements, the revised proposal for 2026 amounts to \$3,292,400, reflecting a decrease of \$575,600, or 14.8 per cent, compared with the level approved for 2025 due mostly to a reduction under contractual services.

B. General observations

Expected efficiencies and improvements

III.33 The Secretary-General indicates that the overall reduction is due mainly to the following factors:

- a) Cost optimization: the proposed reductions aim to scale down non-post requirements as a result of the proposed abolishment of positions, supported by improved workflows and coordination with other United Nations entities, such as the Mechanism for Syria.
- b) Leveraging technology: the proposed reductions reflect efforts to use technology to further automate recurring procedural tasks, such as the processing of evidence, and to utilize emerging technologies such as artificial intelligence tools to translate and analyze substantial volumes of evidentiary materials more efficiently and effectively, while maintaining confidentiality.
- c) Process optimization: efforts will continue to focus on enhancing operational efficiency through improved workflows and coordination with other United Nations entities.

- d) Allocative efficiencies: the Mechanism is adjusting its planned 2026 deliverables and realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandate. For example, as a measure to mitigate the reduction in the number of workshops with authorities from national, regional and international courts, the Mechanism will increase bilateral engagements with national and international investigators and prosecutors, and where possible will attend meetings of regional networks of national and international investigators and prosecutors (A/80/400, para. 144 (a)).

III.34 Upon enquiry, the Advisory Committee was informed that three positions proposed for abolition (one Information Systems Officer, P-4, one Administrative Officer, P-3, and one Human Resources Assistant (GS (OL))) were directly attributable to efficiency gains and outsourcing arrangements with the United Nations Office at Geneva. Additionally, two Translators, P-2, posts are proposed for abolishment as the Mechanism found that translations (and some interpretation) can be done efficiently, effectively and securely without being present in Geneva. As a mitigation measure to the proposed abolishment of these posts, the Mechanism will explore other modalities such as consultancies to undertake translations and interpretation.

Impact of UN80 initiative on mandate implementation

III.35 Upon enquiry, the Advisory Committee was informed that the UN80 Initiative is being undertaken at a time when the conflict in Myanmar shows no signs of abating and the intensity and scope of the crimes that fall within the Mechanism's mandate are only increasing. The Mechanism for Myanmar was created in 2018, prior to the February 2021 military coup in Myanmar. Since the coup, the number of serious international crimes committed in Myanmar has increased exponentially, and the work of the Mechanism continues to grow.

III.36 The Advisory Committee was also informed that, if the revised budget is approved, the Mechanism anticipates reductions in several of its deliverables, including the number of workshops for national and international authorities on the Mechanism's investigations, the compilation of analysis of evidence of international crimes, and workshops with civil society organizations. In order to minimize the impact of these reductions, the Mechanism will: a) increase bilateral engagements with national/ international investigators and prosecutors, and attend, where possible, meetings of regional networks of national/international investigators and prosecutor in order to grow awareness of its work products; b) focus on producing more targeted evidentiary analyses that take into account the requirements of specific jurisdictions that may initiate criminal proceedings in the immediate to short-term future; and c) develop more outreach products and use additional social media to reach diverse audiences.

III.37 To the extent possible, a number of functions undertaken by the positions proposed for abolishment, for example, covering investigative, legal and specialist information management aspects, will be redistributed to remaining posts. The Mechanism will also continue to outsource its routine and transactional administrative and ICT services to UNOG and UNICC while the in-house staff will continue to perform more unique functions and operations, including security, cybersecurity, information management and administration, in light of the sensitive nature of the Mechanism's mandate.

Cooperation with the Mechanism for Syria

III.38 With respect to joint activities with the Mechanism for Syria, the Advisory Committee was informed that notwithstanding their independent mandates, the Mechanisms cooperate closely together, continuously exploring synergies and opportunities for efficiency where possible and appropriate. The two mechanisms pool requirements in areas such as information technology and

training to achieve cost savings through economies of scale as well as standardization of services. They already benefit from three major contracts in the field of ICT. In addition, the Mechanisms have conducted joint training sessions for investigators. On a regular basis, the Mechanisms hold meetings to discuss common administrative issues and collaborate to identify operational solutions wherever possible, including identifying policy gaps and developing new policies and protocols, with support from UNOG to address those gaps, within the confines of the UN financial regulations and rules. To this end, there is ongoing peer-to-peer dialogue and exchanges between counterparts in each entity, with a view to effectively sharing precedents and lessons learned and addressing matters of mutual interest, such as information technology systems.

III.39 The Advisory Committee trusts that enhanced cooperation between the investigative mechanisms and other United Nations entities engaged with Myanmar and the Syrian Arab Republic will continue to be pursued. The Committee considers that a comprehensive assessment of their respective roles could be undertaken to streamline and harmonize similar functions to ensure optimal use of resources, with related proposals to be reflected in future budget submissions (see also A/80/7, para. III.45).

Relocation

III.40 Upon enquiry, the Advisory Committee was informed that the Mechanism for Myanmar would consider opportunities to be located closer to Myanmar and the victims and communities it serves. When the Mechanism was created, the Secretariat made significant efforts to locate it in the Southeast Asia region, closer to Myanmar. Unfortunately, no Member States in the Asia-Pacific region were willing to host the Mechanism. This situation has not changed. The Committee was also informed that any new location would require certain conditions including the ability to

conduct witness interviews and store and access evidentiary materials securely and without interference, which it is able to do in Switzerland.

III.41 The Advisory Committee was also informed that the Mechanism has spent about \$7 million to construct its current premises to be able to operate securely. The Mechanism's building has its own security perimeter and its own access control and CCTV systems, separate from the rest of the Palais des Nations compound. The entity also has an evidence vault, with additional access controls, climate control, fire suppression systems as well as technology labs, separate forensic networks and specialist ICT equipment stores. In assessing the costs/benefits of any move from Geneva, the Mechanism's status as a temporary entity with an unknown future lifespan should be considered.

III.42 The Advisory Committee trusts that the cost-effectiveness and operational benefits of the relocation of the Independent Investigative Mechanism for Myanmar close to its operational area will be assessed holistically and information provided in next budget report. (See also A/80/7, para. III.42).

C. Comments on staffing resources

Table III.3

Staffing resources

(General temporary assistance positions)

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	57	1 ASG, 1 D-1, 4 P-5, 8 P-4, 20 P-3, 14 P-2/1 and 9 GS (OL)
Proposed programme budget 2026		
Establishment	1	1 P-2
Revised estimates 2026 (changes)		
Abolishment	(11)	1 P-4, 4 P-3, 2 P-2/1, 3 GS (OL)
Reclassification	1	1 P-5 to P-4
Proposed for 2026	47	1 ASG, 1 D-1, 3 P-5, 8 P-4, 16 P-3, 12 P-2/1 and 6 GS (OL)

III.43 The revised proposal for regular budget staffing resources amounting to \$10,157,600 reflects a reduction of \$1,628,200, or 13.8 per cent compared with the 2025 appropriation and a reduction of \$1,796,600, or 15.0 per cent compared to the proposed programme budget for 2026. The resources would provide for a total of 47 general temporary assistance positions (41 Professional and higher categories and 6 positions in the General Service and related categories) reflecting a net reduction of 10 positions, or 17.5 per cent compared with the positions approved for 2025 (A/80/400, table 118).

III.44 The information provided to the Advisory Committee indicates that the proposal for abolishment includes 11 positions (1 P-4, 4 P-3, 3 P-2, 3 GS (OL)) (A/80/400, table 119), including one Information Systems Officer, P4, one Administrative Officer, P-3, two Translators, P-2, one Human Resources Assistant, GS (OL).

III.45 In the context of the proposed programme budget for 2026, the Secretary-General proposed the establishment of an Associate Field Security Coordination Officer, P-2 (A/80/7, para. III.67).

The Advisory Committee recommends approval of the proposed Associate Field Security Coordination Officer, P-2, position.

Vacant positions

III.46 Upon enquiry, the Advisory Committee was informed that, of the 11 positions proposed for abolishment as part of the revised estimates, 2 are vacant, 7 are encumbered and 1 was a proposal for establishment under proposed programme budget. Should the General Assembly approve the proposal of the Secretary-General, five positions would remain vacant (2 P-4, 3 P-3 and 1 P-2/1).

D. Comments on non-staffing resources

Table III.4

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹		Variance compared with 2026 proposed programme budget ¹	
Object of expenditure	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Other staff costs	11,785.8	8,058.5	11,954.2	(168.4)	10,157.6	(1,628.2)	(13.8)	(1,796.6)	(15.0)
Consultants	317.3	106.1	317.3	-	317.3	-	-	-	-
Experts	-	20.6	-	-	0	-	-	-	-
Travel of staff	479.8	215.9	479.8	(72.0)	479.8	-	-	-	-
Contractual services	1,718.0	308.3	1,723.9	(3.6)	1,282.9	(435.1)	(25.3)	(441.0)	(25.6)
General operating expenses	900.1	439.8	902.6	(2.5)	847.6	(52.5)	(5.8)	(55.0)	(6.1)
Supplies and materials	26.0	4.6	26.0	-	26.0	-	-	-	-
Furniture and equipment	267.3	112.5	271.3	(4.0)	229.3	(38.0)	(14.2)	(42.0)	(15.5)
Grants and contributions	159.5	70.2	159.5	-	109.5	(50.0)	(31.3)	(50.0)	(31.3)
Total	15,653.8	9,336.5	15,834.6	(250.5)	13,450.0	(2,203.8)	(14.1)	(2,384.6)	(15.1)

III.47 The revised proposal for non-staffing resources amounts to \$3,292,400 reflecting a reduction of \$575,600, or 14.9 per cent compared with the 2025 appropriation and a reduction of \$588,000, or 15.1 per cent compared with the proposed programme budget for 2026 (A/80/400, table 117).

III.48 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Mechanism's non-post resources under travel of staff (\$72,000, or 15 per cent) (A/80/7, para. III.72). **The Advisory Committee notes that the proposed resources for travel of staff exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

III.49 Subject to its recommendation in paragraph 48 (non-post) above the Advisory Committee recommends approval of the Secretary-General’s proposals for the Independent Investigative Mechanism for Myanmar.

IV. International Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011

Regular budget	
Appropriation for 2025	\$20,434,300
Proposed revised estimates for 2026	\$17,477,500
Variance to 2025 appropriation	(\$2,956,800)
Variance to 2025 appropriation (percentage)	(14.5)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

A. Overview

III.50 The revised regular budget resources proposed by the Secretary-General for the Mechanism for Syria (IIIM) for 2026 amount to \$17,477,500 before recosting, reflecting a decrease of \$2,956,800, or 14.5 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$3,405,600, or 16.3 per cent (A/80/400, table 120).

III.51 The revised proposal for 2026 amounts to \$10,697,700 under post resources, reflecting a decrease of \$1,585,700, or 12.9 per cent, compared with the approved level for 2025, resulting from the proposed abolishment of eight posts. Under non-post requirements, the revised proposal for 2026 amounts to \$6,779,800, reflecting a decrease of \$1,371,100, or 16.8 per cent, compared with the level approved for 2025.

B. General observations

Expected efficiencies and improvements

III.52 The Secretary-General indicates that the overall reduction is due mainly to the following factors:

- a) Cost optimization: the Mechanism for Syria will continue to collaborate with the Mechanism for Myanmar and other similar entities based in Geneva to identify efficiencies and achieve economies of scale in various administrative activities such as joint procurement activities and joint training sessions for investigative teams. In 2026, both Mechanisms will continue to explore additional opportunities in delivering similar services. In addition, the Mechanism for Syria is working with OICT, UNOG/ICTS, and UNICC to identify opportunities to reduce its IT management footprint in 2026 and is seeking opportunities to further outsource functions such as contract management, inventory and property management, client support services and requisitioning.
- b) Leveraging technology: the Mechanism for Syria will seek opportunities to improve efficiency through use of technology and automation. For example, the Mechanism plans to introduce artificial intelligence to enhance the search and automatic identification of information from its central repository, which is

currently a time-consuming process as the repository contains 283 terabytes of data. The Mechanism will rescope the number of planned and ongoing IT-projects to reduce costs.

- c) Process optimization: The Mechanism for Syria will continue to focus on enhancing operational efficiency through improved workflows and coordination with other UN entities such as the Mechanism for Myanmar.
- d) Allocative efficiencies: IIIM is adjusting its planned 2026 deliverables realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of its mandates. For example, as a mitigation measure to the anticipated reductions in investigation-related missions, the Mechanism will optimize evidence collection processes and manage the scope of its structural investigation and casefile building. Further, as a mitigation measure to the anticipated reductions in the compilation of information and evidence of international crimes, including in response to requests for assistance by prosecuting authorities, the Mechanism will continue to use technology tools to automate to the extent possible the compilation of information and evidence to facilitate information sharing (A/80/400, para. 146 (a)).

III.53 With regard to the use of new technology, the Advisory Committee was informed upon enquiry that the Mechanism for Syria was an early adopter of Artificial Intelligence (AI) technology, deploying it in 2017. IIIM's work would not be possible without AI, because of the volume and diversity of evidentiary materials. The use of AI and automation has enabled IIIM to deliver on its expansive mandate with a relatively small team. Notwithstanding, the effective deployment of AI, especially in a sensitive criminal investigation context, still requires human

oversight. It cannot perform substantive fact, contextual or legal analysis required for criminal case building.

III.54 The Advisory Committee was also informed that the Mechanism for Syria was mandated by its Terms of Reference to facilitate its work through the use of “advanced, state-of-the-art criminal investigative and prosecutorial software” as it has done since inception. IIIM continues to work with OICT, UNOG and UNICC in the implementation of technologies to facilitate its work processed

III.55 With respect to databases, the Advisory Committee was informed upon enquiry that the Mechanism has relied extensively on automation to populate databases, in particular in its preservation and processing pipeline, which automates the ingestion of evidence and its progression through the Mechanism’s workflows. The small team of evidence officers work together to apply the EDRM methodology, particularly automation, with existing UN infrastructure and specialized tools at very low cost compared to the size of the databases. The Mechanism regularly shares lessons learned from this methodology, as well as the infrastructure, with other accountability bodies, and benefits in turn from mutual exchange.

Impact of UN80 on mandate implementation

III.56 Upon enquiry, the Advisory Committee was informed that resource reduction of the magnitude of the proposal contained in the revised estimates report will inevitably come with adjustments in the way the Mechanism delivers on its mandate. It has identified mitigation measures including allocative efficiencies and prioritization of certain activities. However, there will be an impact on the activities and deliverables.

III.57 With respect to the Mechanism's workload, the Advisory Committee was informed upon enquiry that as at 23 October 2025, the Mechanism for Syria has received 500 requests for assistance (RFAs) from 17 different jurisdictions. A request for assistance consists in a jurisdiction's request to receive support from IIIM, no matter the form of support sought (evidence sharing, witness interview, analytical product, court testimony, etc.). The 500 requests for assistance relate to 340 distinct investigations, which are at different stages (e.g. preliminary investigation, judicial investigation, indictment drafting, confirmation of charges, trial or appeal proceedings). The same investigation can give rise to multiple RFAs as jurisdictions can submit new requests in time as the case develops.

Relocation

III.58 The Secretary-General's report on the implementation of resolution A/71/248 establishing the Mechanism indicates that "the Mechanism will be located in Geneva, the most appropriate geographical location considering the terms of resolution 71/248, by which it was established that the Mechanism would closely cooperate with the Commission of Inquiry on Syria in all aspects of its work and the Secretary-General was requested to undertake the steps, measures and arrangements necessary for the speedy establishment and full functioning of the Mechanism in coordination with the Commission" (A/71/755, para. 33).

III.59 The Advisory Committee was informed upon enquiry that the quasi-judicial mandate of the Mechanism for Syria poses challenges regarding relocation and/or co-location with other UN entities. The Mechanism requires elevated physical security, as recommended by UNDSS. Based on that recommendation, IIIM has constructed a fit for purpose facility on the grounds of the Palais des Nations in Geneva. Considering that the Mechanism for Syria is a temporary entity, the investment in the current facility which includes perimeter fencing, biometric access and secure

digital and physical vaults, the Mechanism has concluded that it would not be in the financial interest of the UN to relocate. Nonetheless, the Mechanism has been engaged with the Syrian interim authorities since December 2024 to request access to open a field office in Damascus. Once that approval is granted, IIIM plans to move part of its operations to Damascus. The extent of relocation is dependent upon the level of access that will be granted. The Committee was also informed that the Assistant Secretary-General for the Mechanism conducted a diplomatic mission to the United States in October where he met, among others, the Permanent Representative of the Permanent Mission of the Syrian Arab Republic to the United Nations to further discuss the Mechanism’s access to Syria. While a host country agreement remains pending, the Mechanisms for Syria is working closely with the Permanent Mission and the Interim Authorities to determine how best to support transitional justice and accountability efforts in Syria

III.60 The Advisory Committee notes the intention to establish a field office in Damascus and in that regard looks forward to the related opportunities for national assistance, and national capacity building as appropriate in addition to cost effectiveness. The Committee trusts that more information will be provided to the General Assembly at the time of consideration of this report.

C. Comments on posts

Table III.5

Staffing resources

	Number	Details
Regular budget		
Approved for 2025	60	1 ASG, 1 D-1, 5 P-5, 8 P-4, 25 P-3, 10 P-2/1, 1 GS (PL) and 9 GS (OL)
Proposed programme budget 2026		
Establishment	4	2 P-4, 1 P-3, 1 GS (OL)

	<i>Number</i>	<i>Details</i>
Reclassification	2	1 P-3 to P-4 and 1 P-4 to P-3
Reassignment	1	1 Legal Officer (P-3) as Data Scientist (P-3)
Revised estimates 2026		
Abolishment	12	1 D-1, 1 P-4, 6 P-3, 1 P-2/1, 3 GS (OL)
Proposed for 2026	52	1 ASG, 5 P-5, 9 P-4, 20 P-3, 9 P-2/1, 1 GS (PL) and 7 GS (OL)

III.61 The revised proposal for regular budget staffing resources amounting to \$10,697,700 reflects a reduction of \$1,585,700, or 12.9 per cent compared with the 2025 appropriation and a reduction of \$2,054,300. The resources would provide for a total of 52 posts (44 Professional and higher categories and 8 posts in the General Service and related categories) reflecting a net reduction of eight posts, or 13.3 per cent compared with the positions approved for 2025. (A/80/400, table 121).

III.62 In the revised estimates, the Secretary-General proposes the abolition of 12 posts out of a staff complement of 64 posts which includes four posts which had been proposed for establishment in the proposed programme budget for 2026 (see para. 65 below). The posts presently proposed for abolition include: one Principal Legal Officer, D-1; one Information Systems Officer, P-4; one Information Analyst, Political Affairs, P-3; two Information Management Officer, P-3; two Legal Officer, P-3; one Data Scientist, P-3; one Associate Information Management Officer, P-2/1; one Information Technology Assistant, GS (OL); one Logistics Assistant, GS (OL); one Programme Management Assistant, GS (OL).

III.63 The following proposal presented in the context of the proposed programme budget remain valid in the revised estimates: i) establishment of one Witness Protection and Support Officer, P-4; ii) establishment of one Political Affairs Officer, P-4; ii) the upward reclassification of one post Security Coordination Officer (from P-3 to P-4); and iv) the downward reclassification of one Reviser (P-4) to Field Interpreter (P-3). The Advisory Committee notes the proposal, in the context

of proposed programme budget for 2026, to establish one P-3 Information Analys and one GS (OL) Logistics Assistant, are not valid anymore and are presented as abolishments in the context of the revised estimates. The Committee makes further comments in Chapter I above.

III.64 Regarding the proposed staffing changes in proposed programme for 2026 that remain valid, the Committee recalls the justification presented as follows:

- a) One Witness Protection and Support Officer, P-4, to support the work of the Operational Support Section relating to witness protection services and ensuring that all witnesses, victims and any others who cooperate with the Mechanism can do so in safety and security. The incumbent would help the Mechanism not only to manage this level of risk and complexity, but also to successfully interact with relevant third-party actors. The incumbent would also lead and supervise the activities of the Mechanism's witness protection and support unit, which currently has one P-3 post.
- b) One Political Affairs Officer, P-4, to support the Office of the Head of the Mechanism in its political engagements and discussions with the caretaker authority of the Syrian Arab Republic and regional stakeholders. A Political Affairs Officer at the P-4 level would facilitate a more informed understanding and analysis of the political situation and the impact on its mandate delivery.

III.65 The Advisory Committee recommends approval of proposed establishment of a Witness Protection and Support Officer, P-4; the upward reclassification of one post Security Coordination Officer (from P-3 to P-4); and iv) the downward reclassification of one Reviser (P-4) to Field Interpreter (P-3). While welcoming the increased interaction with government authorities, the Advisory Committee is not fully convinced of the need for a P-4 Political

Affairs Officer for the Mechanism to perform its mandate and activities, also in light of the multiple capacities in the Secretariat dedicated to covering the political situation in Syria and , in that regard, recommends against the proposed establishment.

Vacant posts

III.66 Upon enquiry, the Advisory Committee was informed that as at 30 September 2025, 13 posts were vacant (1 P-5, 1 P-4, 9 P-3, 1 P-2/1, 1 GS (OL)). Of the 13 vacant posts, seven posts are proposed for abolishment (5 P-3, 1 P-2/1 and 1 GS (OL)). If the revised estimates are approved, six vacant posts would be retained (1 P-5, 1 P-4, 4 P-3).

D. Comments on non-post resources

Table III.6

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹		Variance compared with 2026 proposed programme budget ¹	
Object of expenditure	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	12,283.4	8,032.8	12,752.0	(468.6)	10,697.7	(1,585.7)	(12.9)	(2,054.3)	(16.1)
Other staff costs	1,971.1	761.7	1,971.1	-	1,577.6	(393.5)	(20.0)	(393.5)	(20.0)
Hospitality	2.9	-	2.9	-	2.9	-	-	-	-
Consultants	431.5	182.0	595.4	(59.5)	514.6	83.1	19.3	(80.8)	(13.6)
Travel of staff	545.2	169.7	635.1	(95.3)	508.1	(37.1)	(6.8)	(127.0)	(20.0)
Contractual services	3,168.3	1,227.7	2,828.4	(282.8)	2,446.1	(722.2)	(22.8)	(382.3)	(13.5)
General operating expenses	1,352.6	447.0	1,496.3	-	1,232.3	(120.3)	(8.9)	(264.0)	(17.6)
Supplies and materials	25.3	5.7	42.8	-	42.8	17.5	69.2	-	-
Furniture and equipment	563.8	184.0	497.6	-	393.9	(169.9)	(30.1)	(103.7)	(20.8)
Grants and contributions	90.2	38.3	61.5	-	61.5	(28.7)	(31.8)	-	-
Total	20,434.3	11,048.8	20,883.1	(906.2)	17,477.5	(2,956.8)	(14.5)	(3,405.6)	(16.3)

III.67 The revised proposal for non-post resources amounts to \$6,779.800 reflecting a reduction of \$1,371,100, or 16.8 per cent compared with the 2025 appropriation and a reduction of \$1,351,300, or 16.6 per cent compared with the proposed programme budget for 2026 (A/80/400, table 120).

III.68 The proposed reduction of \$1,371,100 compared with 2025 is attributable to reduced requirements under other staff costs (\$393,500), travel of staff (\$37,100), contractual services (\$722,200), general operating expenses (\$120,300), furniture and equipment (\$169,900) and grants and contributions (\$28,700). These reductions would be partially offset by increases under consultants (\$83,100) and supplies and materials (\$17,500).

III.68 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Mechanism's non-post resources under consultants (\$59,500, or 10 per cent), travel of staff (\$95,300, or 15 per cent), and contractual services (\$282,800, or 19 per cent) (A/80/7, para. III.87 to III.89).

III.69 Subject to its recommendations in paragraph III. 65 (post) above, the Advisory Committee recommends the approval of the Secretary-General's proposal for the Mechanism for Syria.

Annex: Section 8, posts proposed for establishment, abolishment and redeployment

Office of Legal Affairs

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Programme support	Redeployment (across sections for consolidation of executive office functions)	(1)	P-5	Executive Officer
		(1)	P-4	Administrative Officer
		(2)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Legal Assistant
Subprogramme 1 Provision of legal services to the United Nations system as a whole	Abolishment	(1)	P-5	Senior Legal Officer
		(1)	GS (PL)	Senior Legal Assistant
	Redeployment From subprogramme 4	1	P-5	Senior Legal Officer
		1	P-3	Legal Officer
	Establishment (Transitional capacity)	1	P-5	Senior Legal Officer
		1	GS (PL)	Senior Legal Assistant
Subprogramme 2 General legal services provided to United Nations organs and programmes	Abolishment	(1)	P-5	Senior Legal Officer
		(1)	P-4	Legal Officer
		(1)	P-3	Legal Officer
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Legal Assistant
	Redeployment to subprogramme 6 Establishment (Transitional capacity)	(1)	P-3	Editor
		1	P-5	Senior Legal Officer
		1	P-4	Legal Officer
		1	P-3	Legal Officer
		1	GS (OL)	Legal Assistant
Subprogramme 3 Progressive development and codification of international law	Abolishment	(1)	P-4	Legal Officer
		(1)	P-2/1	Associate Legal Officer
		(2)	GS (OL)	Legal Assistant
	Redeployment to subprogramme 1	(1)	P-3	Legal Officer
Subprogramme 4 Law of the sea and ocean affairs	Abolishment	(1)	P-4	Legal Officer
		(1)	P-4	Programme Management Officer
		(2)	P-3	Legal Officer
	Redeployment To subprogramme 1	(1)	P-2/1	Associate Programme Management
		(1)	GS (PL)	Senior Administrative Assistant
		(2)	GS (OL)	Geospatial Information Assistant
		(1)	GS (OL)	Legal Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	P-5	Senior Legal Officer

	Establishment (Transitional capacity)	1	P-4	Legal Officer
		1	P-4	Programme Management Officer
		1	P-3	Legal Officer
		1	P-2/1	Associate Programme Management
		1	GS (PL)	Senior Administrative Assistant
		1	GS (OL)	Programme Management Assistant
Subprogramme 5 Progressive harmonization, modernization and unification of the law of international trade	Abolishment	(1)	P-5	Senior Legal Officer
		(1)	P-4	Legal Officer
		(1)	P-3	Legal Officer
		(1)	GS (OL)	Library Assistant
Subprogramme 6 Custody, registration and publication of treaties	Abolishment	(1)	P-2/1	Associate Information Systems Officer
		(1)	GS (PL)	Senior Information Technology Assistant
		(1)	GS (PL)	Senior Editorial and Desktop Publishing Assistant
		(1)	GS (OL)	Legal Assistant
	Redeployment from subprogramme 2	1	P-3	Editor

Section 8, International, Impartial and Independent Mechanism to Assist in the Investigation and Prosecution of Persons Responsible for the Most Serious Crimes under International Law Committed in the Syrian Arab Republic since March 2011

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
III. Investigative Mechanism for crimes committed in the Syrian Arab Rep.	Abolishment	(1)	D-1	Principal Legal Officer
		(1)	P-4	Information Systems Officer
		(1)	P-3	Information Analyst, Political Affairs
		(2)	P-3	Information Management Officer
		(2)	P-3	Legal Officer
		(1)	P-3	Data Scientist
		(1)	P-2/1	Associate Information Management
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Logistics Assistant
		(1)	GS (OL)	Programme Management Assistant

Part IV, International cooperation for development

Section 9, Economic and social affairs

Regular budget	
Approved for 2025	\$106,596,500
Proposed revised estimates for 2026	\$86,312,700
Variance compared with 2025 approved	(\$20,283,800)
percentage change	(19.0)
Variance compared with 2025 approved (excluding an amount of \$2,733,300 for the redeployment to section 29B under UN80 consolidation)	(\$17,550,500)
percentage change	(16.5)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.1. The revised budget for 2026 amounts to \$86,312,700 for section 9 before recosting, representing a reduction of \$20,283,800 (or 19.0 per cent), compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$18,467,800 (or 17.6 per cent) compared with the proposed budget for 2026. Excluding an amount of \$2,733,300 relating to the redeployment to section 29B for UN80 consolidation (see para. 2 (b) below), the revised budget for section 9 represents a reduction of \$17,550,500 (or 16.5 per cent), compared with the appropriation for 2025.

IV.2. The proposed reductions are attributable to the following two categories by the Secretary-General (A/80/400, para. 149):

- (a) Other changes: the proposed abolishment of 96 posts (a reduction of \$14,274,400) and 6 general temporary assistance positions (\$1,339,400), as well as other operational costs (a reduction of \$120,700);
- (b) Redeployment: the proposed redeployment of 14 posts (\$2,292,100) and non-post resources (\$441,200) to section 29B, Department of Operational Support, for the consolidation of Executive Office functions in New York.

General observations

Efficiencies and improvements under the UN80 Initiative

IV.3. The Secretary-General indicates that the overall reduction in the revised estimates for 2026 for section 9 is due mainly to the factors under cost optimization, functional streamlining, process optimization and allocative efficiencies, such as reduced temporary personnel, more utilization of digital platforms for training and capacity-building activities, further pooling of staff on cross-cutting activities including data-related (see para. 8 below), as well as adjustments in planned 2026 deliverables and realignment of resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates (see A/80/400, para. 148).

Impact on deliverables and mitigation measures

IV.4. Upon enquiry, the Advisory Committee was provided with information on potential impact of the revised estimates on the programme deliverables planned for 2026 and mitigation measures to be taken by the Department of Economic and Social Affairs. Should the General Assembly approve the revised 2026 budget with the staffing reductions proposed, every effort

would be undertaken by the Department to maintain its core functions, such as data and policy analysis, as well as servicing functions mandated by Member States. A change in staffing resources of this magnitude would, however, come with unavoidable adjustments to how deliverables would be produced and activities conducted. The Department would undertake a comprehensive review of all deliverables and work processes to ensure that the priorities of Member States would be met, and that the quality of services and outputs would be maintained to the extent possible. The Department would also explore all feasible options to mitigate the impact of the reductions and leverage technology in adjusting its work processes and approaches, with a view to identifying potential for merging work units that deliver similar outputs and services, which could lead to reprofiling posts and addressing workloads. In parallel, the Department is strengthening cooperation with other United Nations entities, research institutions and external partners to help fill gaps and avoid duplication.

IV.5. Information on potential impact on some main areas of work was also provided to the Advisory Committee, as follows:

(a) **Publication of reports:** the Department of Economic and Social Affairs will safeguard the continued publication of its flagship reports (World Economic Situation and Prospects, World Social Report, World Population Prospects, Global Sustainable Development Report and Sustainable Development Goals Report), which is essential to ensure that the United Nations retains a strong, evidence-based voice on global economic, social and development issues. Due to staffing reductions and a shift in priorities toward core intergovernmental mandates, the Department anticipates a reduction in the number of reports, particularly those of the Secretary-General, which will be managed through consolidation and longer publication

intervals (such as biennial, triennial or quadrennial). The Department will focus on enhancing the strategic relevance, visibility and impact of its publications through strengthened collaboration, targeted dissemination and more effective use of digital platforms to reduce duplication and enhance coherence of the publications, which will be achieved through measures such as improving coordination with other United Nations entities (such as UNCTAD and regional commissions) and engaging in joint report reviews, expert group meetings and co-development of project initiatives;

(b) **Capacity-building:** the reductions of staff in the regular budget would impact the Department's ability to deliver capacity-building support in areas, such as domestic resource mobilization, taxation and international tax cooperation, integrated national financing frameworks, sovereign debt management, statistical and geospatial data, population data. While extrabudgetary resources, the Development Account, and the Regular Programme of Technical Cooperation also provide funding for capacity-building, such activities remain heavily reliant on the expertise of the regular staff of the Department. In response to staffing and budget constraints, the Department will need to reassess the scope and modalities of its capacity development delivery by taking measures, such as shifting towards virtual and blended approaches by leveraging its digital learning centre to deliver tailored e-learning tools, interactive modules and knowledge-sharing platforms; focusing on high-demand areas and adopting regional approaches in place of country-specific interventions; and placing greater emphasis on knowledge-sharing platforms and partnerships with other United Nations entities, in particular the regional commissions;

(c) **Statistics:** the Department will protect core statistical functions and products critical for global monitoring and maximum policy relevance, such as SDG monitoring, population

estimates, national accounts, among others, which is a core objective of the reprofiling and restructuring process expected as part of the UN80 Initiative. The Statistics Division will continue to provide targeted technical support to strengthen the capacities of its data partners, including national statistical offices, in the production and dissemination of high-quality statistics, which are some of the primary data drawn upon by the shared data platform. However, with the proposed abolishment of 26 posts in the Division for 2026, the modalities of such training may change with an emphasis on e-learning courses and online training aligned with the latest international statistical standards. Should the revised estimates be approved by the General Assembly, a thorough review of the structures of the Division on Statistics and the Division on Population would take place with possible restructuring to be presented in the 2027 budget proposal.

IV.6. The Advisory Committee acknowledges the substantial efforts made by the Department of Economic and Social Affairs to meet the overall resource reduction target level set by the Secretary-General under the UN80 Initiative, as well as the mitigation measures planned to maintain its core functions. Noting the central role of the Department in supporting the development pillar of the Secretariat by fostering international cooperation for sustainable development for all, and the many challenges that remain in the pursue of the 2030 Development Goals, the Committee trusts that all appropriate actions will be undertaken to mitigate any unduly negative impact on the delivery of the Department's mandate arising from the proposed reductions.

IV.7. The Advisory Committee further trusts that the impact of the proposed reductions on mandate implementation, including on the comprehensive review of all deliverables and work processes, will be closely monitored and reported to the General Assembly and that, in pursuing additional efficiencies in the context of workstream 3, careful consideration be given to assess how the impact of workstream 1 in the work of the Department is already relying on enhanced cooperations and reduction of duplication among different entities to sustain mandate implementation.

Shared service arrangement

IV.8. It is indicated that the Department of Economic and Social Affairs will look into the further pooling of staff resources on cross-cutting activities, such as data processing, data dissemination, information technology support and capacity development activities, to optimize the use of available resources in the delivery of mandates received from Member States (para. 148 (c)). Upon enquiry, the Advisory Committee was informed that, with continued efforts to rationalize and pool resources in areas that cut across multiple subprogrammes, the Department progressively consolidated certain functions that had been previously dispersed across subprogrammes over the past biennium and was currently in the implementation phase of the recommendations outlined in its ICT evaluation report. Under the current proposal, posts in IT support, data dissemination and selected administrative functions that have been distributed across several divisions are proposed to be pooled into shared-service arrangements to jointly serve multiple subprogrammes. By pooling those posts, the Department aims to reduce the duplication of effort and achieve efficiencies through economies of scale, which is also reflected in the proposed abolishment of a small number of subprogramme posts that had overlapping

functions and the repurposing of a small number of shared posts with specialized expertise, ensuring that the overall level of support to Member States is maintained, while streamlining internal operations. Overall, the proposal does not represent a reduction in the services offered, but rather a reorganization to deliver those services more efficiently and effectively by eliminating duplicative structures.

IV.9. On a related matter, the Advisory Committee was informed upon enquiry that, as an important quality assurance mechanism, the automation at the core of the United Nations data modernization project, which commenced years ago, has addressed foundational challenges. The project is designed to be the bedrock of the system-wide Data Commons indicated in workstream 3 of the UN80 Initiative (A/80/392, paras. 92–96).

IV.10. **The Advisory Committee acknowledges the efforts undertaken by the Department of Economic and Social Affairs towards the pooling of services in data and digital support and selected administrative functions with a view to achieving efficiencies and operational effectiveness, and delivering more coherent and coordinated development activities. The Committee trusts that more information on efficiencies achieved will be provided in the next report and that best practices and lessons learned will be shared with other Secretariat entities.**

Comments and recommendations on posts
Staffing resources

	Number	Details
Approved for 2025	499	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 90 P-4, 72 P-3, 46 P-2/1, 33 GS (PL), 146 GS (OL)

	Number	Details
Changes		
Conversion	3	1 Economic Affairs Officer (P-4) and 1 Economic Affairs Officer (P-3) under subprogramme 1; 1 Statistician (P-4) under subprogramme 4
Reassignment	–	1 Programme Management Officer (P-3) as Information Systems Officer under subprogramme 1
Proposed programme budget for 2026	502	1 USG, 2 ASG, 9 D-2, 32 D-1, 68 P-5, 92 P-4, 73 P-3, 46 P-2/1, 33 GS (PL), 146 GS (OL)
Changes		
Abolishment	(96)	(2 D-2, 6 D-1, 16 P-5, 11 P-4, 14 P-3, 10 P-2/1, 5 GS (PL), 32 GS (OL))
Redeployment across sections for consolidation of Executive Office functions	(14)	(1 D-1, 2 P-5, 2 P-4, 1 P-3, 2 GS (PL), 6 GS (OL))
Revised estimates for 2026	392	1 USG, 2 ASG, 7 D-2, 25 D-1, 50 P-5, 79 P-4, 58 P-3, 36 P-2/1, 26 GS (PL), 108 GS (OL)
Net changes btw 2026 RE and 2025 approved	(107)	(2D-2, 7 D-1, 18 P-5, 11 P-4, 14 P-3, 10 P-2/1, 7 GS (PL), 38 GS (OL))

IV.11. The Secretary-General proposes a total of 392 posts for 2026, reflecting a net decrease of 107 posts, compared with the posts approved for 2025, or a reduction of 21.4 per cent in the number of posts and 17.4 per cent in the post resources. Excluding the proposed redeployment of 14 posts to section 29B, DOS, for consolidation, the net decrease of 93 posts reflects a reduction of 18.6 per cent in the number of posts and 14.9 per cent in the post resources.

IV.12. The proposed post changes in the revised estimates, as outlined in table 2 below, comprise the proposed abolishment of 96 posts and the redeployment of 14 posts, as follows:

- (a) Executive direction and management: abolishment (1 P-5, 1 P-2/1, 1 GS (OL));
- (b) Programme support: abolishment (1 P-4); redeployment to DOS (1 D-1, 2 P-5, 2 P-4, 1 P-3, 2 GS (PL), 6 GS (OL));
- (c) Subprogramme 1: abolishment (1 D-1, 2 P-5, 1 P-4, 1 P-3, 4 GS (OL));
- (d) Subprogramme 2: abolishment (2 P-5, 2 P-4, 2 P-3, 1 P-2/1, 4 GS (OL));
- (e) Subprogramme 3: abolishment (2 D-1, 3 P-5, 2 P-3, 2 P-2/1, 2 GS (OL));

- (f) Subprogramme 4: abolishment (1 D-1, 3 P-5, 2 P-4, 6 P-3, 3 P-2/1, 3 GS (PL), 8 GS (OL));;
- (g) Subprogramme 5: abolishment (1 D-2, 1 D-1, 2 P-5, 2 P-4, 2 GS (OL));
- (h) Subprogramme 6: abolishment (1 P-5, 2 P-3, 1 P-2/1, 1 GS (PL), 3 GS (OL));
- (i) Subprogramme 7: abolishment (1 D-1, 1 P-5, 1 P-4, 1 P-2/1, 1 GS (PL), 5 GS (OL));
- (j) Subprogramme 8: abolishment (1 D-2, 1 P-4, 1 GS (OL));
- (k) Subprogramme 9: abolishment (1 P-5, 1 P-4, 1 P-3, 1 P-2/1, 2 GS (OL)).

IV.13. Information provided to the Advisory Committee indicates that the proposed conversion of three positions (2 P-4 and 1 P-3) to regular posts and the reassignment of one post (1 P-3) in the proposed programme budget for 2026 remain valid. For the proposed conversions: (a) the P-4 and P-3 positions of Economic Affairs Officer under subprogramme 1 were first approved by the General Assembly in its resolution 68/246, effective from 2014, pursuant to Assembly resolution 67/226 on the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) and the functions are of a continuing nature; and (b) the Statistician (P-4) position under subprogramme 4 will ensure the continuation of the United Nations World Data Forum as mandated in Assembly resolution 71/313. For the proposed reassignment of one Programme Management Officer (P-3) as Information Systems Officer under subprogramme 1, the post cannot be abolished because the function of the post requires specialized skills that do not exist elsewhere in the subprogramme. **The Advisory Committee recommends the approval of the proposed conversion of three general temporary assistance positions (2 P-4 and 1 P-3) to regular posts, and the proposed reassignment**

of one post (1 P-3) of Programme Management Officer as Information Systems Officer in the proposed programme budget for 2026.

Phased approach

IV.14. According to the information provided to the Advisory Committee, of the total of 96 posts proposed for abolishment, 66 posts are proposed to be abolished effective 1 January 2026 since those are expected to be vacant at the end of 2025, while the proposed effective dates for the abolishment of the remaining 30 posts will be the dates that those posts are expected to become vacant during 2026, in consideration of (a) mandatory retirement of current incumbents in 2026; and (b) required time to complete the downsizing process in 2026 involving either reassigning to other vacant posts in the entity or involuntary separations. This phased approach will provide the Department with time to address any risk to continuity that the abolishment of a large number of posts are proposed, including reprofiling of other positions to be retained, redistribution of functions and training, and deal with any transitions resulting from restructuring and realignment of programmes. The Committee was provided with information on the 30 posts with specific effective dates of abolishment during 2026.

Abolishment of 10 P-2 posts and impact on rejuvenation

IV.15. The revised estimates include the proposed abolishment of 10 P-2/1 posts in the Department of Economic and Social Affairs. Upon enquiry, the Advisory Committee was informed that the proposal was in consideration of the need to balance organizational structure considering the abolishment of other higher-level posts of the related subprogrammes and that 6 of the 10 posts proposed for abolishment were vacant. The Department agrees that P-2 posts are

important for the rejuvenation of the Organization and development of its future managers and leaders. **The Advisory Committee reiterates its view that the pursuit of UN80 Initiative objectives has to be complemented by a renewed commitment and efforts to achieve progress on human resources goals, including rejuvenation (see A/80/7, chap. I, para. 20). The Committee therefore recommends against the 4 encumbered of the 10 P-2/1 posts proposed for abolishment.**

Abolishment of senior-level posts and structural changes

IV.16. The Secretary-General proposes the abolishment of two D-2 posts (subprogrammes 5 and 8) and six D-1 posts (subprogrammes 1, 3, 4, 5, 7) in the revised estimates. Upon enquiry, the Advisory Committee was informed that the proposal involving senior-level posts across the subprogrammes was aimed at streamlining leadership roles to consolidate existing workstreams.

IV.17. The Advisory Committee was further informed that the proposal for section 9 was guided by the instructions received for developing revised estimates proposals and that the Department had strictly followed the guidance of the Secretary-General in proposing its 2026 revised estimates. It was indicated to the Committee that an important consideration in developing the proposals was the possibility of restructuring the Department and its divisions in 2027 (and beyond), including reporting lines, and to reprofile posts to address any gaps that would be subsequently identified from the comprehensive review to be undertaken should the revised estimates be approved (see also para. IV.4 above).

IV.18. Concerning the proposed abolishment of one D-2 post under subprogramme 5, Population and one D-2 post under Subprogramme 8, Sustainable forest management, the

Advisory Committee was informed that those two areas provided some opportunities for rationalization. Information provided to the Advisory Committee indicates the following:

- (a) The Population Division (subprogramme 5) was established in 1946 to serve as the Secretariat of the Population Commission (present day Commission on Population and Development). The Division produces the *World Population Prospects*, which is generally recognized as the authoritative source of population estimates and projections for all countries and areas of the world since the 1950s. In terms of working with UNFPA, the Population Division serves as the primary entry point for UNFPA on population-related matters, while the Statistics Division (subprogramme 4) leads the development of international statistical standards related to demographic and social statistics, and engages with UNFPA on selected matters, including capacity building for demographic and social data collection and global monitoring of SDG indicators. Since April 2025, the Department of Economic and Social Affairs and UNFPA have co-led the CEB High-Level Committee on Programmes (HLCP) Task Team on Demographic Change, which recently produced the *United Nations System Common Messages on Policy Responses to Demographic Change* and is now developing a system-wide common approach with guiding principles and policy recommendations for future endorsement. The Committee notes that, subject to the approval of the revised estimates by the General Assembly, the Department intends to conduct a thorough review of the structures of the Statistics and Population Divisions with possible restructuring to be presented in the 2027 budget proposal (see para. IV.5 (c));
- (b) For the Secretariat of the United Nations Forum on forests, the Director (D-2) post of subprogramme 8 was established on 1 January 2002 as a result of ECOSOC resolution

2000/35 that established the United Nations Forum of Forests and requested the Secretary-General to establish a compact Secretariat. Being the smallest subprogramme in the Department, Subprogramme 8 would benefit from collaboration and mainstreaming of the sustainable forest work with the work of subprogramme 3, Sustainable development, on monitoring the SDGs and its interlinkages. Should the revised estimates be approved by the Assembly, the Department would review potential restructuring options which could include strengthening the work of subprogramme 8 and its interlinkages with other thematic issues relevant to sustainable forest management, such as climate change, water, energy and oceans, by exploring the option of having subprogramme 8 under the overall supervision and guidance of the Director (D-2) in subprogramme 3. Such an integration of the management of those two subprogrammes could therefore be more effective and efficient in the work for sustainable development.

IV.19. Upon enquiry, the Advisory Committee was informed that the revised estimates for 2026 did not factor in workstreams 2 and 3 of the UN80 Initiative. It is not feasible for the Department of Economic and Social Affairs to defer consideration of appropriate Departmental changes until after the discussions and decisions on workstream 3 are completed. The planned comprehensive review by the Department will ensure that the reduction in those senior posts would not negatively affect the capacity to provide mandated services and outputs, especially analytical products, as much as possible (see also para. IV.4 above). Responsibility for management, including internal reporting lines, would need to be reassigned accordingly. As a result, remaining leadership positions may see an increase in their scope of responsibilities and in supervision of work teams. The Department recognizes the importance of all programmes of

work (and all its subprogrammes) to be managed by a Director at the D-2 level. Any proposed structural changes will be presented for consideration by the General Assembly in the context of the proposed programme budget for 2027.

IV.20. The Advisory Committee notes that, subject to the decision on the revised estimates by the General Assembly as well as the potential implication of the other workstreams' deliberations, the Department of Economic and Social Affairs would conduct a comprehensive review of all deliverables and work processes, with restructuring of some of its subprogrammes. While the proposed abolishment of the two D-2 posts is expected to lead to changes in the subprogrammes and organizational structure of the Department, the proposal contains no information on expected ensuing restructuring. The Committee underscores that structural changes must be presented to the General Assembly for approval and should be clearly reflected in organizational charts, and that proposed staffing changes should not preempt the outcome of future deliberations.

IV.21. Taking into account the planned review and submission of restructuring proposals in the context of the proposed programme budget for 2027 by the Department of Economic and Social Affairs, the Advisory Committee recommends against, at this stage, the proposed abolishment of one D-2 post under subprogramme 5, Population, and one D-2 post under subprogramme 8, Sustainable forest management, for 2026. However, noting the anticipated retirement of one D-2 incumbent under subprogramme 5 during 2026, the Committee recommends, exceptionally, that the General Assembly request the post be kept

vacant following the retirement of the current incumbent pending the review in the proposed programme budget for 2027.

1 P-4 post to support the regular programme of technical cooperation

IV.22. Upon enquiry, the Advisory Committee was informed that, despite the exemptions of section 23 and section 35 from the revised estimates, the staffing resources for the management and oversight of the regular programme of technical cooperation and the Development Account, that are budgeted under Section 9, were nonetheless affected by the Secretary-General's request for post reductions. The proposal under Section 9 includes the proposed abolishment of one Programme Management Officer (P-4) post under Programme Support in the Capacity Development Programme Management Office. The P-4 post is responsible for the coordination, monitoring and reporting of the regular programme of technical cooperation, and the abolishment of this post would affect the coherent planning, monitoring and accountability for the programme, and Secretariat-wide coordination. **The Advisory Committee recalls its recommendation for the establishment of a steering committee for the regular programme of technical cooperation and for a proposal to be presented to the General Assembly addressing all the governance issues identified in the management of resources under section 23 (A/80/7/Add.3, paras.7 and 27). Pending the submission of such a proposal, the Committee trusts that the Department of Economic and Social Affairs will identify efficiencies in the additional resources proposed for 2026 under section 23 to ensure the continuity of required capacity for coordination, monitoring and reporting on the activities performed under the regular programme for technical cooperation.**

Vacant posts

IV.23. Upon enquiry, the Advisory Committee was informed that, of the 96 posts proposed for abolishment, 59 were vacant (including seven vacant temporarily) as at 30 September 2025, and that, should the General Assembly approve the proposed abolishment, 34 vacant posts would remain in the Department by the end of 2025. A total of 11 staff members had applied for the early separation programme. It was indicated to the Committee that the vacant posts may be used to retain staff whose posts are proposed for abolishment in 2026 to avoid involuntary separations as much as possible. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff regulations and rules, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for the retention of staff members who would otherwise be separated.**

Comments and recommendations on non-post resources

Table 1:
Regular budget: proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹		Variance compared with 2026 proposed programme budget ¹	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	85,835.4	82,665.8	90,192.2	62,088.1	91,039.5	(637.5)	74,473.0	(15,719.2)	(17.4)	(16,566.5)	(18.2)
Other staff costs	3,085.1	2,050.2	7,029.2	1,848.4	5,657.0	191.3	3,902.2	(3,127.0)	(44.5)	(1,754.8)	(31.0)
Non-staff compensation	—	—	—	—	—	—	—	—	—	—	—
Hospitality	5.5	—	5.7	—	5.7	—	5.7	—	—	—	—
Consultants	700.4	37.0	1,072.0	—	666.0	(66.6)	666.0	(406.0)	(37.9)	—	—
Experts	1,226.5	101.5	1,734.9	8.4	1,361.0	—	1,361.0	(373.9)	(21.6)	—	—
Travel of representatives	2,412.6	1,270.6	2,482.9	1,106.8	2,544.8	—	2,544.8	61.9	2.5	—	—
Travel of staff	495.2	301.0	800.6	72.9	755.4	(75.5)	750.4	(50.2)	(6.3)	(5.0)	(0.7)
Contractual services	1,777.7	1,226.0	2,190.6	556.6	1,774.6	—	1,676.3	(514.3)	(23.5)	(98.3)	(5.5)
General operating expenses	761.8	312.7	671.9	99.5	594.5	(67.2)	594.5	(77.4)	(11.5)	—	—
Supplies and materials	50.3	2.4	59.6	0.9	38.9	(11.7)	38.9	(20.7)	(34.7)	—	—
Furniture and equipment	216.7	123.5	265.9	2.0	252.1	—	208.9	(57.0)	(21.4)	(43.2)	(17.1)
Improvement of premises	—	0.2	—	—	—	—	—	—	—	—	—
Grants and contributions	88.5	77.6	91.0	11.5	91.0	—	91.0	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Total	96,655.7	88,168.5	106,596.5	65,795.1	104,780.5	(667.2)	86,312.7	(20,283.8)	(19.0)	(18,467.8)	(17.6)

¹ The higher variances compared to the numbers captured in the resource tables of the revised estimates report A/80/400 reflect the inclusion in the variance amounts and percentages for the resources redeployed to DOS for consolidation.

IV.24. Proposed non-post resources for section 9 amount to \$11,839,700 in the revised estimates, reflecting a decrease of \$4,564,600 (or 27.8 per cent) compared with the approved resources for 2025, or a decrease of \$1,901,300 (or 13.8 per cent) compared with the proposed programme budget for 2026. The proposed reductions include an amount of \$441,200 for the redeployment of functions to the Department of Operational Support (see para. 2 (b) above).

IV.25. The revised estimates for 2026 reflect a reduction of \$77,500 under contractual services and a reduction of \$43,200 under furniture and equipment. In its first report on the proposed programme budget for 2026, the Advisory Committee recommended reductions under consultants (\$66,600, or 10 per cent), travel of staff (\$75,500, or 10 per cent), general operating expenses (\$67,200, or 10 per cent) and supplies and materials (\$11,700, or 30 per cent) of the proposed programme budget for 2026 (A/80/7, para. IV.11). **The Advisory Committee reiterates its recommendations on the non-post resources in the proposed programme budget for 2026.**

Conclusion

IV.26. **Subject to its recommendations and observations in paragraphs 15, 21, 22 and 25 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for section 9.**

Table 2: Summary of proposed post changes, by component or subprogramme

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Senior Programme Management Officer
		(1)	P-2/1	Associate Public Information Officer
		(1)	GS (OL)	Staff Assistant
Programme support	Abolishment	(1)	P-4	Programme Management Officer
	Redeployment (across sections for consolidation of executive office functions) To Sect. 29B DOS	(1)	D-1	Executive Officer
		(1)	P-5	Senior Finance and Budget Officer
		(1)	P-5	Senior Human Resources Officer
		(1)	P-4	Finance and Budget Officer
		(1)	P-4	Human Resources Officer
		(1)	P-3	Finance and Budget Officer
		(1)	GS (PL)	Senior Administrative Assistant
		(1)	GS (PL)	Senior Finance and Budget Assistant
		(1)	GS (OL)	Administrative Assistant
		(4)	GS (OL)	Finance and Budget Assistant
		(1)	GS (OL)	Human Resources Assistant
Subprogramme 1 Intergovernmental support and coordination for sustainable development	Abolishment	(1)	D-1	Chief of Branch
		(2)	P-5	Senior Economic Affairs Officer

		(1)	P-4	Programme Management Officer
		(1)	P-3	Programme Management Officer
		(1)	GS (OL)	Meetings Services Assistant
		(3)	GS (OL)	Research Assistant
Subprogramme 2 Inclusive social development	Abolishment	(2)	P-5	Senior Social Affairs Officer
		(2)	P-4	Social Affairs Officer
		(2)	P-3	Social Affairs Officer
		(1)	P-2/1	Associate Social Affairs Officer
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Research Assistant
		(1)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Team Assistant
Subprogramme 3 Sustainable development	Abolishment	(2)	D-1	Chief of Service, Sustainable Development
		(2)	P-5	Senior Sustainable Development Officer
		(1)	P-5	Senior Economic Affairs Officer
		(2)	P-3	Sustainable Development Officer
		(1)	P-2/1	Associate Public Information Officer
		(1)	P-2/1	Associate Programme Management Officer
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Staff Assistant
Subprogramme 4 Statistics	Abolishment			Chief of Service, Statistics

		(1)	D-1	
		(2)	P-5	Senior Statistician
		(1)	P-5	Chief, Geospatial, Information
		(1)	P-4	Statistician
		(1)	P-4	Geospatial Information Officer
		(2)	P-3	Information Systems Officer
		(2)	P-3	Statistician
		(2)	P-3	Geospatial Information Officer
		(3)	P-2/1	Associate Statistician
		(3)	GS (PL)	Senior Statistics Assistant
		(1)	GS (OL)	Meetings Services Assistant
		(2)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Staff Assistant
		(4)	GS (OL)	Statistics Assistant
Subprogramme 5 Population	Abolishment	(1)	D-2	Director, Population Affairs
		(1)	D-1	Chief of Service, Population Affairs
		(1)	P-5	Senior Population Affairs Officer
		(1)	P-5	Chief of Section, Population Affairs

		(2)	P-4	Population Affairs Officer
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Editorial Assistant
Subprogramme 6 Economic analysis and policy	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(2)	P-3	Economic Affairs Officer
		(1)	P-2/1	Associate Economic Affairs Officer
		(1)	GS (PL)	Senior Statistics Assistant
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Staff Assistant
Subprogramme 7 Public institutions and digital government	Abolishment	(1)	D-1	Chief of Service
		(1)	P-5	Senior Governance and Public Administration Officer
		(1)	P-4	Governance and Public Administration Officer
		(1)	P-2/1	Associate Governance and Public Administration Officer
		(1)	GS (PL)	Senior Programme Management Assistant
		(1)	GS (OL)	Programme Management Assistant
		(2)	GS (OL)	Research Assistant
		(2)	GS (OL)	Staff Assistant
Subprogramme 8 Sustainable forest management	Abolishment	(1)	D-2	Director
		(1)	P-4	Sustainable Development Officer
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 9 Financing for sustainable development	Abolishment	(1)	P-5	Senior Economic Affairs Officer

(1)	P-4	Economic Affairs Officer
(1)	P-3	Economic Affairs Officer
(1)	P-2/1	Associate Economic Affairs Officer
(1)	GS (OL)	Programme Management Assistant
(1)	GS (OL)	Team Assistant

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Section 10 Least developed countries, landlocked developing countries and small island developing States

Regular budget	
Approved for 2025	\$11,184,800
Proposed revised estimates for 2026	\$11,194,600
Variance compared with 2025 approved	\$9,800
<u>percentage change</u>	0.1 per cent
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

I. Overall revised estimates proposal

IV.27 The revised budget for section 10, Least developed countries, landlocked developing countries and small island developing States, amounts to \$11,194,600, reflecting an increase of \$9,800 (or 0.1 per cent), compared with the appropriation for 2025, or an increase of \$300,000 (or 2.8 per cent), compared with the proposed programme budget for 2026.

IV.28 The budget report indicates that section 10 was exempt from the request for reductions, as reductions would inevitably have a direct impact on support to Member States and their ability to continue to make progress towards realizing the 2030 Agenda, the Sustainable Development Goals and Agenda 2063. It is also indicated that increased resource requirements are presented in line with the Secretariat's unflinching commitment to serve Member States and provide direct support to developing countries, least developed countries, countries with economies in transition and countries emerging from conflict in their capacity-development efforts and to maintain efforts geared towards the implementation of the 2030 Agenda. Reductions identified in other budget sections enabled the proposal of additional resources under the Office to directly support Member States by strengthening its follow-up activities to the Doha Programme of Action for the Least Developed Countries, the Awaza Programme of Action for Landlocked Developing

Countries for the Decade 2024–2034 and the Antigua and Barbuda Agenda for Small Island Developing States (A/80/400, paras. 54 (b), 69 and 207).

IV.29 The Advisory Committee reiterates its view that all efforts should be undertaken to ensure that the principles guiding the UN80 Initiative for a more efficient and judicious management of resources are consistently applied (see A/80/7, para. 6).

II. General observations

Expected efficiencies and improvements

IV.30 The Committee was informed upon enquiry that, in 2025, against the backdrop of the ongoing liquidity situation, the Office recognized the need to rapidly conserve funding for non-discretionary spending due to the lower than anticipated level of allotments. The Office continues to moderate expenditures, especially as regards travel of staff and consultants, while prioritizing expenditure that directly supports the participation of Member States from least developed countries, landlocked developing countries, and small island developing states, in face-to-face meetings relevant to the implementation of their programmes of action. The Office regularly collaborates, plans, and aligns events across all the subprogrammes, as well as with the wider UN system, and other partner entities. Measures to increase efficiencies are routinely pursued, such as organizing inter-agency consultative group meetings via MS Teams or Zoom, arranging meetings in a back-to-back manner, organizing meetings on cross-cutting issues for all three groups, and using recorded messages of the High Representative whenever appropriate or feasible to make the most efficient use of resources by reducing travel costs and the number of travel days, while seeking to maximize participation. As an example, by reducing attendance at lower priority events, participating online instead of in-person, and contributing recorded messages of the High Representative, the Office has realized estimated savings of around \$45,000 on airfares so far in 2025.

IV.31 In its report on the operations of the United Nations, the Board of Auditors recommended that the Administration ensure OHRLLS, together with DESA, conduct a comprehensive review of operational responsibilities to clarify roles, strengthen director-level communication, share work programmes, and enhance collaboration with relevant entities including the Development Coordination Office with an aim to eliminate duplication, provide clear guidance to Member States on each entity's role, and foster coherent, efficient support for Small Island Developing States through structured inter-office cooperation (A/80/5 (Vol. I), para. 378). Upon enquiry, the Advisory Committee was informed that both entities are working closely together to implement the recommendation. The Committee was further informed in the context of its consideration of the Board's report that there is potential duplication in the work of OHRLLS and DESA on small island developing states, and possible areas of duplication between OHRLLS and UNCTAD, as well as room for OHRLLS to further cooperate and coordinate with DCO/MCO.

IV.32 While the Advisory Committee notes the importance of the Organization's support to the landlocked developing countries and the small island developing states, in particular towards realizing the Sustainable Development Goals, the Committee trusts that OHRLLS will continue to seek efficiencies and cost reductions in its operations, in the light of the current liquidity situation and the systemwide initiatives in response. The Committee also trusts that OHRLLS will strengthen efforts to avoid duplication and seek synergies through collaboration and cooperation with other UN entities, including DESA, UNCTAD, the Technology Bank, the regional commissions and the resident coordinator system, to ensure the optimal use of resources and report thereon in the context of future budget submissions. The Committee further notes that future budget submissions will reflect any changes arising from workstream 3 of the UN80 Initiative (A/80/400, para. 2) and looks forward to reviewing such proposals in relation to OHRLLS.

III. Comments and recommendations on posts

Table 3: Staffing resources

(Number of posts)

	Number	Details
Approved for 2025	43	1 USG, 1 D-2, 1 D-1, 9 P-5, 12 P-4, 8 P-3, 3 P-2/1, 1 GS (PL), 7 GS (OL)
Redeployment	–	1 P-5, 1 P-4 and 2 P-3 from subprogramme 1 to the new subprogramme 4; 1 D-1 and 1 GS (OL) from subprogramme 1 to executive direction and management; 1 P-2 from executive direction and management to the proposed subprogramme 4
Proposed for 2026	43	1 USG, 1 D-2, 1 D-1, 9 P-5, 12 P-4, 8 P-3, 3 P-2/1, 1 GS (PL), 7 GS (OL)

IV.33 Under the revised estimates report, the Secretary-General proposes a total of 43 posts for 2026, the same number as that approved for 2025 and as that proposed in the proposed programme budget for 2026. Proposed post changes comprise 7 cost-neutral redeployments: 1 P-5, 1 P-4 and 2 P-3 from subprogramme 1 to the new subprogramme 4; 1 D-1 and 1 GS (OL) from subprogramme 1 to executive direction and management; and 1 P-2 from executive direction and management to the proposed subprogramme 4. In its first report on the proposed programme budget for 2026, the Advisory Committee commented on the independent and spending reviews which led to the redeployments being proposed. The Committee noted the overlap in time and scope between the two reviews and trusted that the next budget report would include detailed information on the independent review, in particular, how the establishment of a fourth subprogramme addresses the structural imbalance of the Office (A/80/7, paras. IV.27 and 28).

IV.34 Considering that the redeployments would be cost-neutral, the Advisory Committee recommends the approval of the proposed seven redeployments, in the expectation that OHRLLS will seek efficiencies, avoid duplication and improve collaboration as mentioned in para. IV.32

above. The Committee further trusts that OHRLLS will report on the impact of the establishment of the subprogramme in addressing the structural imbalance of the Office in the next budget submission.

Vacant posts

IV.35 Upon enquiry, the Committee was provided with the table below showing a list of all vacant posts by grade as at 30 September 2025. The Committee was informed that the 12 vacancies are unlikely to be filled due to the organization-wide liquidity constraints, and are not proposed for abolishment.

Table 4: List of vacant posts in OHRLLS as at 30 September 2025

Subprogramme	Grade	Total No. of vacant posts	Vacant posts proposed for abolishment	No. of vacant posts not abolished
Office of the High Representative	P-5	1	-	1
	P-3	1	-	1
Subprogramme 1, Least developed countries	P-5	1	-	1
	P-4	2	-	2
	P-2/1	1	-	1
	GS(PL)	1	-	1
	GS(OL)	1	-	1
Subprogramme 2, Landlocked developing countries	P-4	1	-	1
	P-3	1	-	1
Subprogramme 3, Small island developing States	P-4	1	-	1
	P-3	1	-	1
Total		12	-	12

IV. Comments and recommendations on non-post resources

IV.36 The proposed non-post resources for section 10 amount to \$2,228,000, reflecting a decrease of \$173,300 (or 7.2 per cent) compared with the approved

level for 2025, and an increase of \$300,000 (or 15.6 per cent) compared with the 2026 proposed programme budget.

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Table 5
Non-post evolution of resources

In thousands of USD											
	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendatio n in A/80/7	Revised estimate	Amount	Percentag e	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Other staff costs	572.1	518.4	459.4	13.9	330.7	-	330.7	(128.7)	(28.0)	-	-
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	2.6	0.1	2.7	-	2.7	-	2.7	-	-	-	-
Consultants	214.6	93.7	374.5	43.8	199.2	(19.9)	259.2	(115.3)	(30.8)	60.0	30.1
Experts	510.9	150.5	775.5	139.8	577.3	-	697.3	(78.2)	(10.1)	120.0	20.8
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	431.3	193.5	485.0	66.7	485.0	(48.5)	575.0	90.0	18.6	90.0	18.6
Contractual services	245.2	122.4	234.8	30.8	261.5	-	286.5	51.7	22.0	25.0	9.6
General operating expenses	26.7	20.2	29.6	25.1	27.1	-	32.1	2.5	8.4	5.0	18.5
Supplies and materials	28.1	4.1	13.5	0.4	9.3	-	9.3	(4.2)	(31.1)	-	-
Furniture and equipment	18.5	15.7	26.3	11.1	35.2	-	35.2	8.9	33.8	-	-
Improvement of premises	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions	-	-	-	4.3	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	2 050.0	1 118.6	2 401.3	335.9	1 928.0	(68.4)	2 228.0	(173.3)	(7.2)	300.0	2.8

IV.37 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions under travel of staff (\$48,500 or 10 per cent) and consultants (\$19,900 or 10 per cent) (A/80/7, para. IV.25). **The Advisory Committee notes that the revised estimates under travel of staff and consultants exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations under travel of staff and consultants under the proposed programme budget for 2026.**

IV.38 The Advisory Committee further notes that, as compared with the proposed programme budget for 2026, the revised estimates reflect increases under: Experts, \$120,000 (20.8 per cent); Contractual services, \$25,000 (9.6 per cent); and General operating expenses, \$5,000 (18.5 per cent). Upon enquiry, the Advisory Committee was informed that the proposal for additional resources under OHRLLS is to directly support Member States. For instance, the landlocked developing countries will benefit from the office accelerating its activities to support the establishment of the Infrastructure Investment Finance Facility for LLDCs under the Awaza Programme of Action (APOA) with a view to mobilizing additional infrastructure finance for these member states, who are faced with huge infrastructure financing gaps. For the small island developing states and in support of ABAS, the office will step up its advocacy and partnership-building activities with the private sector through its SIDS Global Business Network Forum. Upon enquiry, the Secretariat indicated that if the additional funding is not approved, the landlocked developing countries and the small island developing states would be negatively impacted by substantial delays in the building of critical partnerships needed to mobilize additional public and private investment into their priority projects as aligned with the SDGs and their national development strategies. The Advisory Committee notes that the revised estimates contain no information on deliverables to be implemented with the provision of additional resources, nor justification as to why such important requirements were not included as part of proposed programme budget for 2026. **The Advisory Committee notes the absence of relevant details supporting the additional requirements presented by the Office. In that regard, and in view of the ongoing efforts for a more efficient**

budget, the Committee recommends against the proposed increases under non-post resources.

IV.39 Subject to the observations and recommendations in paragraphs IV.37 and IV.38 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for section 10.

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Section 11 - Economic and social development in Africa

Regular budget

Approved for 2025	\$10,735,800
Proposed revised estimates 2026*	--
Variance compared with 2025 approved	--
Percentage change	--

* Section 11 was exempt from the reduction request under the revised estimates for 2026 (A/80/400, paras. 54 (b) and 69)).

IV.40 As indicated in the report of the Secretary-General, certain Secretariat entities were exempt from the reduction request under the revised estimates for 2026, including section 11, United Nations system support for the African Union's Agenda 2063: The Africa We Want, namely those entities for which, according to the Secretary-General, reductions would inevitably have a direct impact on support to Member States and their ability to continue to make progress towards realizing the 2030 Agenda, the Sustainable Development Goals and Agenda 2063 (A/80/400, paras. 54 (b) and 69). Under the proposed programme budget for 2026, the requirements for section 11 amounted to \$11,126,100 before recosting, representing an increase of \$390,300, or 3.6 per cent, compared with the appropriation for 2025.

IV.41 **The Advisory Committee reiterates its view that all efforts should be undertaken to ensure that the principles guiding the UN80 Initiative for a more efficient and judicious management of resources are consistently applied (see A/80/7, para. 6).**

General observations

Expected efficiencies and improvements

IV.42 Upon enquiry, the Advisory Committee was informed that the Office of the Special Advisor on Africa has implemented many of the goals outlined in the UN80 Initiative through an intensive reform process undertaken since 2020 (see also A/79/6 (Sect. 11)). The Committee was informed that the related efficiency gains stemmed from a business process reform, adoption of technology solutions, staff upskilling, and alternate delivery models, which resulted in an organizational structure and a programme delivery business model that has proven effective over the reform period. Specifically, the reform of the Office of the Special Advisor on Africa consisted of three pillars, namely: (a) a strategic planning reform; (b) a functional and structural reform; and (c) a human resources policy reform. The Office of Internal Oversight Services, in its related triennial review report of 2024 (E/A.51/2024/3), pointed to the related positive results of the overall reform. The Committee was also informed that the reform has proven useful in adapting to the challenges of the liquidity constraints, as many of the work process reforms, such as increased internal data skills, and the use of digital applications and engagement models, have allowed the Office to mitigate the impact on programme delivery in view of a reduced allotment of funds. **The Advisory Committee continues to trust that the Office of the Special Adviser on Africa will further strengthen its cooperation and coordination with all relevant entities, including ECA, the Department of Global Communications and the Development Coordination Office, to promote complementarities and synergies in support of Africa's development agenda, and that further cooperation will be pursued in the context of the UN80 Initiative to avoid duplication and ensure maximized impact and optimal use of resources (see also [A/76/7](#), para. IV.52). The**

Committee trusts that an update, including on how the overall reform of the Office will contribute to further efficiencies under the UN80 Initiative Workstream 3, will be included in the next budget submission (see also A/80/7, para. IV.35).

Comments and recommendations on posts

Table IV.6

Staffing resources			S o u r c e
	Number	Details	
Approved for 2025	45	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL	
Proposed for 2026	45	1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL	

e: A/80/7, table IV.5

IV.43 No new staffing proposals were submitted under the proposed programme budget for 2026 or the revised estimates for 2026. The proposed staffing complement would remain unchanged at 45 posts (1 USG, 1 D-2, 2 D-1, 6 P-5, 10 P-4, 13 P-3, 2 P-2/1, 1 GS (PL), 8 GS (OL), 1 LL) compared to the approved level for 2025.

IV.44 The proportion of General Service and Local level posts in relation to total posts would remain at 22.2 per cent; the proportion of P-2 level posts within the Professional and higher categories would remain at 5.7 per cent; and the proportion of senior-level posts at the P-5 level and above would remain at 22.2 per cent.

IV.45 Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, eight posts were vacant (2 D-1, 1 P-5, 1 P-4, 2 P-2 and 2 General Service (Other level)). In addition, one further P-4 level post was temporarily occupied but would become vacant as at 31 October 2025. Three posts had been vacant for longer than 24 months, namely two D-1 level posts (1 Chief of Service, Programme Management; and 1 Chief of Service, Economic Affairs), both vacant since 7 January 2022, and one

Administrative Assistant (General Service (Other level), vacant since 1 February 2023. The Committee was informed that due to the liquidity situation, the recruitment for vacant posts had been put on hold.

While acknowledging the challenges imposed by liquidity crisis, the Advisory Committee notes that two high-level posts have been vacant since January 2022. The Committee recalls that the General Assembly has requested the Secretary-General to conduct a review on how to effectively utilize existing posts, including those that have been vacant for 24 months or longer, and to report the results of the review by proposing either their retention, with clear justification of need, changing of post or proposing their abolishment, as appropriate, in his future reports (see A/79/257, para. 21), and trusts that further information in that regard will be provided to the General Assembly at the time of consideration of the present report.

Comments and recommendations on non-post resources

IV.46 The proposed non-post resources for NEPAD continue to amount to \$2,169,300 and reflect an increase of \$319,000 (or 17.2 per cent) compared with the approved level for 2025 of \$1,850,100.

Table IV.7

Evolution of regular budget resources

In thousands of USD

Object of expenditure	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
	Approved	Expenditure (January to December 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	Advisory Committee recommendation in A/80/7	Revised estimates*	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	8 253.5	7 822.9	8 885.7	6 037.0	8 957.0	-	8 957.0	71.3	-	-	-
Other staff costs	203.7	6.4	196.7	0.1	219.0	-	219.0	22.3	0.1	-	-

Hospitality	1.7	-	1.8	-	1.8	-	1.8	-	-	-	-
Consultants	113.4	17.0	102.2	49.2	52.6	(7.9)	52.6	(49.6)	(0.5)	-	-
Experts	223.5	185.3	299.3	11.3	291.3	-	291.3	(8.0)	-	-	-
Travel of staff	192.4	155.7	268.1	79.3	266.2	(13.3)	266.2	(1.9)	-	-	-
Contractual services	556.1	282.2	581.7	94.1	561.7	-	561.7	(20.0)	-	-	-
General operating expenses	36.0	49.8	37.0	12.4	37.0	-	37.0	-	-	-	-
Supplies and materials	4.9	-	4.2	-	1.8	-	1.8	(2.4)	(0.6)	-	-
Furniture and equipment	17.0	30.0	27.1	7.0	37.0	-	37.0	9.9	0.4	-	-
Improvement of premises	-	0.5	-	-	-	-	-	-	-	-	-
Grants and contributions	10.3	22.4	332.0	-	700.7	-	700.7	368.7	1.1	-	-
Total	9 612.5	8 572.3	10 735.8	6 290.3	11 126.1	(21.2)	11 126.1	390.3	-	-	-

*Section 11 was exempt from reductions under the revised estimates for 2026 (A/80/400, paras. 54 (b) and 69).

IV.47 The Advisory Committee recalls that in its report on the proposed programme budget for 2026, it recommended reductions for non-post resources under consultants (\$7,900 or 15 per cent), and travel of staff (\$13,300 or 5 per cent) (A/80/7, para. IV.40). **The Advisory Committee reiterates its recommendations regarding non-post requirements under the proposed programme budget for 2026.**

Section 12

Section 12 - Trade and development

Regular budget	
Approved for 2025	\$89,995,000
Proposed revised estimates for 2026	\$74,090,500
Variance compared with 2025 approved	(\$15,904,500)
Percentage change	(17.7)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).	

IV.48 The revised budget for UNCTAD amounts to \$74,090,500, before recosting, representing a reduction of \$15,904,500 (or 17.7 per cent) compared with the appropriation for 2025 (A/80/400, table 126). With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$14,197,900 (or 16.1 per cent) compared with the proposed budget for 2026.

IV.49 The reduction of \$15,904,500 is attributable to the proposed abolishment of 77 posts (1 D-1, 7 P 5, 9 P-4, 21 P-3, 12 P-2 and 27 GS (OL)), a reduction of \$13,403,800 or 16.6 per cent compared with the level approved for 2025, and reduced requirements under non-post resources (\$2,500,700).

General observations

Efficiency measures

IV.50 The Secretary-General indicates in his report that UNCTAD will deliver efficiencies and improvements through:

(a) Non-post cost optimization reflecting the increased use of in-house capacity in lieu of temporary personnel; (b)

Leveraging technology and innovation to deliver services more efficiently, including through the continued adoption of digital tools, redesigning processes where possible and finding new ways and opportunities to improve the work; (c)

Functional streamlining by concentrating on areas where the organization's unique value proposition is strongest and most relevant to demands of the Member States, including initiatives that deliver the highest impact with the resources available, streamlining certain functions to achieve more efficiencies and preserving core experience and knowledge for mandate delivery;

(d) Allocative efficiencies through adjusting planned deliverables for 2026 and realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates.

IV.51 Paragraph 152 of the report of the Secretary-General also indicates that UNCTAD has been working continuously on realigning its resources through structural and operational adjustments at the level of teams and units on the basis of evolving operational and programmatic requirements for implementation of mandates handed down by the Member States; the current review serves as a catalyst and aligns all efforts across the Secretariat. Upon enquiry, the Advisory Committee was informed that once a decision with regards to the revised estimates has been reached by the General Assembly, it is the intention of the UNCTAD Secretary-General to undertake a rebalancing of the organization, including through reassigning staff members and

posts to ensure that the impacted areas of the organization would be reinforced where most needed (see also para IV.64 below).

Impact on mandate implementation and mitigation measures

IV.52 Upon enquiry, the Advisory Committee was informed that UNCTAD's work and planned deliverables under all three pillars of work (research and analysis, technical cooperation and consensus building) have been impacted since 2023 with the implementation of liquidity saving measures and that the programme of work in 2025 has been implemented with 83 per cent of the approved budget. The work related to new mandates that were budgeted, but not fully resourced, has also been impacted and relates specifically to the Pact of the Future and resolutions in the Second Committee on South-south cooperation and the Promotion of international cooperation to combat illicit financial flows. The Advisory Committee recalls it was informed, in the context of the deliberations of the revised estimates for section 16, that the proposed reduction in posts will limit UNODC's ability to strengthen national capacities in measuring the SDG indicator on Illicit Financial Flows and that mitigation efforts include seeking additional extrabudgetary funding, potentially with UNCTAD. **The Advisory Committee notes that both UNCTAD and UNODC work on the area of illicit financial flows which is expected to be impacted by the implementation of revised estimates reductions and trusts that comprehensive information on the assessed contributions supporting the fight against Illicit Financial Flows will be provided to the General Assembly at the time of consideration of the present report. The Committee further trusts that UNCTAD will expand its collaboration and coordination with UNODC and other**

entities to mitigate the impact on the implementation of the mandates regarding illicit financial flows.

IV.53 As regards mitigation measures, the Committee was informed of redeployment of resources and focus on activities in consultation with UNCTAD Member States, as follows: (i) postponement of publications and technical material, including under the research and analysis pillar; UNCTAD postponed the 2025 edition of the Economic Development in Africa Report and the corresponding session at the Trade and Development Board to 2026; (ii) delivery of training workshops and seminars in virtual or hybrid formats, rather than in-person, under the technical cooperation pillar due to constraints in travel funds; reduction in regional courses of the Paragraph 166 course programme on key international economic and development issues and postponement of one regional course to 2026; and (iii) postponement or cancellation of multi-year expert group meetings under the consensus building and intergovernmental pillar.

IV.54 In terms of the proposed post reductions, the Committee was informed of the impact on mandate delivery across all pillars of work where the reduction in the number and frequency of deliverables reflects efforts to protect mandate delivery in leaner, or more focused ways, and includes: (i) under the research and analysis pillar, a reduction or streamlining of the contents of some publications, and changes in the frequency of other publications from annual to biannual; (ii) under the consensus building pillar, a reduction in the length of some meetings and a change from annual to biannual frequency; and (iii) under the technical cooperation pillar, fewer workshops while ensuring wider participation from developing countries or the inclusion of a greater number of topics.

IV.55 The Committee was informed that UNCTAD will explore areas where its value proposition is most relevant to its constituency, in line with the priorities of the new outcome document emanating from the UNCTAD16 Quadrennial Conference held in October 2025, and will intensify efforts towards leveraging new technologies to deliver services more efficiently while also intensifying interdivisional collaboration by building on synergies and working on joint deliverables to maximize impact. **The Advisory Committee notes that the normative and technical assistance work of UNCTAD directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets. The Committee trusts that more detailed information of any impacts on mandated activities, including those resulting from the organizational and functional recalibration, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

UNCTAD mandate to support LDCs

IV.56 Upon enquiry, the Advisory Committee was informed that UNCTAD plays a unique role within the United Nations system in addressing the special needs of least developed countries (LDCs), landlocked developing countries (LLDCs), small island developing states (SIDS) and African countries. As the focal point within the United Nations system for the integrated treatment of trade and development and interrelated issues in the areas of finance, technology, investment, and sustainable development, UNCTAD addresses these issues through its technical cooperation activities. It provides targeted assistance to allow developing countries to better integrate into the global economy by transforming

economies, tackling vulnerabilities, improving competitiveness, and empowering people. In 2024, 203 projects were implemented with expenditures amounting to \$56.5 million; 72 countries benefitted from 104 national projects, including 47 projects for the least developed countries.

IV.57 The Committee was also informed of UNCTAD's commitment to supporting LDCs and the dedicated capacity provided under Subprogramme 5, Division for Africa, Least Developed Countries and Special Programmes (ALDC), including technical cooperation activities to address the needs of LDCs and SIDS facing climate vulnerability, debt distress, and commodity dependence and those activities related to annual flagship publications, graduation support packages, the Productive Capacities Index (PCI), and capacity-building programmes. The Committee notes that it was informed that, as a result of the reduced human resources, UNCTAD will be required to rethink its technical cooperation offering and make the necessary adjustments given that it will be unable to undertake the same number of technical cooperation projects, unless extrabudgetary resources are mobilized. **The Advisory Committee trusts that the support and dedicated capacity in direct assistance to LDCs, LLDCs and SIDS will not be impacted unduly by the reductions in resources.** The Committee makes further observations in Chapter I above.

UNCTAD collaboration with other entities

IV.58 Upon enquiry, the Advisory Committee was informed that UNCTAD actively collaborates with various entities across the UN common system to enhance the efficiency, coherence, and impact of its development work. The UN system partnerships leverage

complementary expertise and deliver integrated support to Member States with the use of the following two main mechanisms by UNCTAD for collaboration and partnerships: (i) UN Inter-Agency Cluster on Trade and Productive Capacity: UNCTAD led the coordination of trade-related development operations across the UN system. Including 15 United Nations entities and the five UN Regional Commissions, the mechanism allows for coordinated technical assistance at national and regional levels, especially in such areas as trade facilitation, employment and the global value chain; and (ii) UN Common Country Analysis (CCAs) and Sustainable Development Cooperation Frameworks (UNSDCF): UNCTAD has contributed to 20 CCAs and 46 UNSDCFs, including 4 such agreements with as many Member States in 2024.

IV.59 The Committee was also informed that UNCTAD collaborates with entities of the UN Common System for joint analytical work, intergovernmental processes, events and technical cooperation projects, including for building Member State capacity on the integrated treatment of trade; through the recently established Sevilla Commitment, the outcome document of the 4th International Conference on Financing for Development (FFD4); jointly coordinating the UN Forum for Sustainability Standards with other entities; co-leading the Secretariat of the United Nations Secretary-General's Panel on Critical Energy Transition Minerals; jointly delivering projects under the Development Account; co-leading the United Nations Secretary-General's high-level expert group on Beyond GDP; and, collaborating with ECA on a range of development initiatives, particularly concerning the African Continental Free Trade Area (AfCFTA). The Committee was also informed of the work of UNCTAD with regional and subregional organizations and with entities in the

development cluster which includes alignment of functions across Secretariat entities and avoiding the duplication of mandate implementation. **The Advisory Committee trusts that UNCTAD will continue and expand its collaboration and cooperation with other entities to reduce duplication, enhance effectiveness and maximize the impact of its activities in a scenario of reduced resources, including in the context of deliberations on the development pillar of the third workstream of the UN80 Initiative, and also trusts that additional information in that regard will be provided to the General Assembly at the time of consideration of the present report.**

Comments and recommendations on posts

Table IV.8

Staffing resources

	Number	Details
Approved for 2025	392	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 68 P-4, 78 P-3, 37 P-2/1, 10 GS (PL), 120 GS (OL)
<u>Changes from 2025 to PPB 2026</u>	-	None
2026 proposed programme budget	392	1 USG, 1 ASG, 5 D-2, 20 D-1, 52 P-5, 68 P-4, 78 P-3, 37 P-2/1, 10 GS (PL), 120 GS (OL)
<u>Changes from PPB2026 to 2026 RE</u>		
Abolishment	(77)	1 D-1, 7 P -5, 9 P-4, 21 P-3, 12 P-2 and 27 GS (OL)
<u>2026 Revised estimates</u>	315	1 USG, 1 ASG, 5 D-2, 19 D-1, 45 P-5, 59 P-4, 57 P-3, 25 P-2/1, 10 GS (PL), 93 GS (OL)
<u>Changes between 2026 RE and 2025 approved</u>	(77)	1 D-1, 7 P-5, 9 P-4, 21 P-3, 12 P-2 and 27 GS (OL)

IV.60 Under the revised estimates report, the Secretary-General proposes a total of 315 regular-budget funded posts for UNCTAD, reflecting a decrease of 77 posts compared with the

posts approved for 2025, or a reduction of 19.6 per cent in the number of posts under the regular budget and 16.6 per cent in proposed post resources.

IV.61 The proposed post changes reflect the following abolishments and as also outlined in the table below: the abolishment of 77 posts (1 D-1, 7 P-5, 9 P-4, 21 P-3, 12 P-2 and 27 GS (OL)) comprising 6 posts (3 P-3, 2 P-2 and 1 GS (OL)) under Executive Direction and Management, 7 posts (1 P-4, 1 P-3, 5 GS (OL)) under Programme Support, 13 posts (2 P-5, 2 P-4, 2 P-3, 4 P-2, 3 GS(OL)) under Subprogramme 1 Globalization, interdependence and development, 19 posts (2 P-5, 3 P-4, 7 P-3, 3 P-2, 4 GS(OL)) under Subprogramme 2 Investment and enterprise, 23 posts (1 D-1, 2 P-5, 1 P-4, 7 P-3, 2 P-2, 10 GS(OL)) under Subprogramme 3 International trade and commodities, 6 posts (2 P-4, 1 P-3, 3 GS(OL)) under Subprogramme 4 Technology and logistics and 3 posts (1 P-5, 1 P-2 and 1 GS (OL)) under Subprogramme 5 Africa, least developed countries and special programmes.

IV.62 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 33.2 to 32.7 per cent, while the proportion of Professional and above posts would increase correspondingly. Within the Professional and higher categories, 12 P-2 posts are proposed for abolishment as are 1 Director level and 7 P-5 posts; P-5 and above posts would increase from 30.2 per cent to 33.5 per cent under the regular budget. The Committee makes further observations regarding senior level posts in the Professional and higher categories in Chapter I above.

IV.63 Upon enquiry, the Advisory Committee was informed that 94 per cent of resources pertained to staff prior to the revised estimates. As a result, the following approach was

applied for the staffing reductions: (1) to preserve the core expertise of UNCTAD by availing itself of the existing pool of vacancies and projected retirements, and building on its careful prioritization and purposeful management; (2) to build on the benefits of the voluntary early separation programme in order to shield the organization and its staff from avoidable forced terminations; and (3) to ensure that, with the proposed abolishments and necessary adjustments, UNCTAD is able to continue delivering on its mandates to Member States.

IV.64 The Committee was further informed that the 77 posts proposed for abolishment consist mainly of vacant posts that have accumulated over the past two years under recruitment restrictions, as well as projected retirements during 2025 and 2026. The vacant posts were managed through the implementation of hiring exceptions for critical functions and also by leaving vacant those posts that could be temporarily absorbed or integrated with other functions; since July 2023, a total of 30 recruitment exceptions were implemented to ensure that the organization had the required staff to carry out critical functions. The reductions have allowed UNCTAD to preserve its core work and expertise and to minimize the impact on serving staff. Nevertheless, due to such factors as retirements and attrition, a higher concentration of abolishments in some areas has resulted compared to others. A recalibration of the organization and the final mapping and composition of the posts associated with the voluntary early separation programme is therefore required. The Committee was informed that a further recalibration is also required to redistribute the workload in a more comprehensive manner following the establishment of work priorities for the next 4 years emanating from the UNCTAD16 Quadrennial Conference.

IV.65 The Committee was provided with additional information regarding the proposed abolishment of the 1 D-1 and 7 P-5 level posts and informed that the reduction will impact UNCTAD's ability to implement work activities and to manage teams. Following the outcomes of the quadrennial conference, UNCTAD will take mitigation measures, including through reconfiguration of teams at the divisional level to ensure that those teams impacted by the abolishment of P-5 level posts have the appropriate supervision and leadership by the D-1 staff at the corresponding branches. As regards the Special Unit on Commodities where the D-1 post is vacant and proposed to be abolished, the unit is overseen by the Director (D-2) of the Division on International Trade and Commodities. **The Advisory Committee notes that a Senior Economic Affairs Officer (P-5) under Subprogramme 5 Africa, least developed countries and special programmes, is proposed for abolishment. The Committee trusts that more information on the functions and work supported by this post will be provided to the General Assembly at the time of consideration of the present report, also in view of the indicated intention by the Secretary-General to protect the support to Africa and the LDCs, LLDCs and SIDS in the adjustments presented in the context of the revised estimates.**

IV.66 The Advisory Committee notes the proposed abolishment of 12 posts out of currently approved 37 posts at the P-2 level, representing a reduction of 32.4 per cent in the number of P-2 posts in UNCTAD, higher than the average reduction of 19.6 per cent in the total number of posts. The Committee also notes the proposal is expected to impact the existing P-2s in most subprogrammes with proposed adjustments in the context of the revised estimates report, as indicated in table IV.10 and in supplementary information provided to the Committee. **The Advisory Committee notes the percentage reduction in the professional entry level posts in**

UNCTAD and reiterates its view that the pursuit of UN80 Initiative objectives has to be complemented by a renewed commitment and efforts to achieve progress on human resources goals, including rejuvenation and equitable geographic distribution (see A/80/7, chap. I, para. 20). The Committee, therefore recommends against the abolishment of 4 posts of Associate Economic Affairs Officer (P-2) under the following subprogrammes: Subprogramme 1 Globalization, interdependence and development; Subprogramme 2 Investment and enterprise; Subprogramme 3 International trade and commodities; and Subprogramme 5 Africa, least developed countries and special programmes. The Committee makes further observations on rejuvenation in Chapter I above.

IV.67 The Committee was furthermore informed that of the 77 posts proposed for abolishment, 19 are encumbered and 58 are vacant. Given that the number of staff, totaling 23, requesting to participate in the early voluntary separation program exceeds the encumbered posts proposed for abolition, it is not anticipated that any serving staff members of UNCTAD will be subject to involuntary terminations. **The Advisory Committee notes the proposed post abolishments and the impact on mandate implementation as well as the indicated continued ability of UNCTAD to deliver on its mandates, albeit with adjustments, as indicated above (paras IV.63 – IV.65). The Committee also notes that the proposed post abolishments are not expected to impact any serving staff. Nevertheless, given the impact on mandate implementation as outlined in paragraphs IV.52 to IV.54 and IV.64 above, the Committee recommends that UNCTAD further strengthen mitigation measures and consult Member States as regards the curtailment of mandated activities.**

Comments and recommendations on non-post resources

IV.68 The proposed non-post resources for UNCTAD amount to \$6,874,400 reflecting a decrease of \$2,500,700 (or 26.7 per cent) compared with the approved level for 2025 and a decrease of \$277,300 (or 3.9 per cent) compared with the 2026 proposed programme budget. The Advisory Committee recalls that a decrease of \$2,514,300 between the approved level for 2025 and the 2026 proposed programme budget level was due to technical adjustments resulting from the removal of all requirements to support the Memorandum of Understanding between the Russian Federation and the Secretariat of the United Nations on promoting Russian food products and fertilizers to the world markets, which expired on 22 July 2025 (see A/80/7, paras. IV.61, IV.66 and IV.67).

Table IV.9

Evolution of regular budget resources

(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	75 250.5	76 141.2	80 619.9	55,033.6	81 136.7	-	67,216.1	(13,403.8)	(16.6%)	(13,920.6)	(17.2%)
<i>Other staff costs</i>	1 865.2	1 956.6	2 351.1	1,601.8	1 414.0	(340.5)	1,136.7	(1,214.4)	(51.7%)	(277.3)	(19.6%)
<i>Hospitality</i>	9.8	1.5	10.2	-	10.2	-	10.2	-	-	-	-
<i>Consultants</i>	1 112.7	516.4	1 020.6	93.1	480.9	(72.1)	480.9	(539.7)	(52.9%)	-	-
<i>Experts</i>	399.0	71.8	690.5	11.9	690.5	-	690.5	-	-	-	-
<i>Travel of representatives</i>	207.1	133.2	213.1	59.4	213.1	-	213.1	-	-	-	-
<i>Travel of staff</i>	1 058.5	533.7	1 112.2	189.0	588.0	-	588.0	(524.2)	(47.1%)	-	-
<i>Contractual services</i>	957.5	1 342.7	1 006.3	829.4	1 152.5	-	1 152.5	146.2	14.5%	-	-
<i>General operating expenses</i>	2 112.2	857.2	2 336.0	795.7	2 095.2	(104.8)	2 095.2	(240.8)	(10.3%)	-	-
<i>Supplies and materials</i>	223.1	49.1	211.0	12.8	91.0	-	91.0	(120.0)	(56.9%)	-	-
<i>Furniture and equipment</i>	393.8	220.7	424.1	67.7	416.3	(41.6)	416.3	(7.8)	(1.8%)	-	-
<i>Grants and contributions</i>	-	22.8	-	2.4	-	-	-	-	-	-	-
<i>Other</i>	-	0.1	-	-	-	-	-	-	-	-	-
Total	83 589.4	81 847.1	89 995.0	58,696.8	88 288.4	(559.0)	74,090.5	(15,904.5)	(17.7%)	(14,197.9)	(16.1%)

IV.69 Upon enquiry, the Advisory Committee was informed that the current non-post resources are required to allow the organization to implement its programme of work from the operational point of view and in proximity to UNCTAD Member States. Reductions to the travel budget would further constrict UNCTAD's ability to conduct technical cooperation activities in-situ and will include adjustments to the format of capacity building and advisory services for the training of government officials. Nevertheless, the reductions proposed under general temporary assistance (\$277,300) are expected to be facilitated through increased use of in-house capacity in lieu of temporary personnel. As regards the travel of representatives and government experts, the Committee was informed that there are no changes to UNCTAD's mandates with respect to the commissions and multi-lateral forums. However, mandate delivery will depend on the budget levels and liquidity situation and that several such meetings were cancelled or postponed in 2025 due to limited funds for the travel of meeting participants.

IV.70 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to UNCTAD's non-post resources, including consultants (\$72,100 or 15 per cent); general operating expenses (\$104,800 or 5 per cent) and furniture and equipment (\$41,600 or 10 per cent). The Committee also recommended against the following proposed additional general temporary assistance positions in the amount of \$340,500: (a) one general temporary assistance position of Economic Affairs Officer (P-4); and (b) an additional six months of one position of Data Scientist (P-4) (see A/80/7, paras IV.62-IV.63 and A/80/6 (Sect. 12), para. 12.89 and table 12.24 (1)). **The Advisory Committee notes that the proposed resources for consultants, general operating expenses, furniture and equipment as well as for other staff costs exceed the levels recommended by the Committee in its**

report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.

Conclusion

IV.71 Subject to the observations and recommendations in paragraphs IV.66 and IV.70 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UNCTAD.

Table IV.10

Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment			
		(2)	P-3	Statistician
		(1)	P-3	Data Engineer
		(1)	P-2/1	Associate Statistician
		(1)	P-2/1	Associate Programme Management
		(1)	GS (OL)	Editorial Assistant
Programme support	Abolishment	(1)	P-4	Intergovernmental Affairs Officer
		(1)	P-3	Information Systems Officer
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Information Systems Assistant

		(2)	GS (OL)	Technical Cooperation Assistant
Subprogramme 1 Globalization, interdependence and development	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-5	Chief of Section, Economic Affairs
		(2)	P-4	Economic Affairs Officer
		(2)	P-3	Economic Affairs Officer
		(4)	P-2/1	Associate Economic Affairs Officer
		(1)	GS (OL)	Programme Management Assistant
		(2)	GS (OL)	Staff Assistant
Subprogramme 2 Investment and enterprise	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-5	Chief of Section, Economic Affairs
		(3)	P-4	Economic Affairs Officer
		(6)	P-3	Economic Affairs Officer
		(1)	P-3	Programme Management Officer
		(3)	P-2/1	Associate Economic Affairs Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Information Systems Assistant
		(1)	GS (OL)	Research Assistant
		(1)	GS (OL)	Staff Assistant
Subprogramme 3 International trade and commodities	Abolishment	(1)	D-1	Chief of Service, Economic Affairs
		(2)	P-5	Chief of Section, Economic Affairs
		(1)	P-4	Economic Affairs Officer
		(1)	P-3	Legal Officer
		(6)	P-3	Economic Affairs Officer

		(2)	P-2/1	Associate Economic Affairs Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Programme Management Assistant
		(5)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Information Systems Assistant
		(2)	GS (OL)	Team Assistant
Subprogramme 4 Technology and logistics	Abolishment	(2)	P-4	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	GS (OL)	Staff Assistant
		(2)	GS (OL)	Programme Management Assistant
Subprogramme 5 Africa, least developed countries and special programmes	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-2/1	Associate Economic Affairs Officer
		(1)	GS (OL)	Administrative Assistant

Section 13

International Trade Centre

Regular budget	
Approved for 2025 ^a	\$23,376,800
Proposed revised estimates for 2026 ^a	\$20,759,800
Variance to 2025 approved	(\$2,617,000)
Variance to 2025 approved (percentage)	(11.2)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
^a Represents the United Nations share of the ITC full regular budget disbursed as a grant.	

IV.72. The full regular budget of ITC, which is denominated in Swiss francs, is funded equally by the United Nations and WTO, the two parent organizations of ITC. The share of the United Nations (50 per cent) in the ITC full regular budget is disbursed as a grant (A/80/6 (Sect. 13). The revised United Nations grant for 2026 for ITC amounts to \$20,759,800, reflecting a reduction of \$2,617,000 (or 11.2 percent) compared with the approved for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal also represents a reduction of \$2,617,000 (or 11.2 per cent) compared with the proposed budget for 2026. The reduction in the United Nations grant to ITC reflects 50 per cent of the SwF4,302,300 (or 11.2 per cent) reduction in ITC full regular budget, or SwF2,151,200, which is equivalent to \$2,617,000 after application of an exchange rate of SwF0.8220 to \$1 (A/80/400, para. 155). The Committee makes comments on proposed exchange rate in its related report on revised estimates: effect of changes in rates of exchange and inflation (A/80/7/Add.16).

General observations

Efficiencies and improvements under the UN80 Initiative

IV.73. The Secretary-General indicates that the overall reduction of SwF4,302,300 in the ITC full regular budget for 2026 is due mainly to the factors under cost optimization, functional streamlining, process optimization and allocative efficiencies, such as reduced reliance on temporary personnel and consultants, reduced travel and frequency of publications, and reorganizing administrative functions, which are described in his report (A/80/400, para. 155). He also indicates that ITC is adjusting its planned 2026 deliverables and realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates (*ibid.*, para. 155 (d)).

IV.74. Upon enquiry, the Advisory Committee was informed that ITC has pursued the consolidation of administrative functions through the streamlining of support services, integration of financial and human resources processes, and the use of shared services with UNOG and other UN partners. Key measures include: (a) supervisory roles within Central Support Services are being consolidated and functions being centralized under a single management structure, reporting directly to the Director of Programme Support; (b) consolidation of administrative functions in the areas of communications, finance, HR and central support services; (c) overlaps in a number of processes will be eliminated, based on a corporate review of mandate-critical functions linked to ITC's upcoming Strategic Plan; (d) digitalization and process automation through the introduction of e-tools (payments, contract management, post management, consultants hiring etc..) to reduce manual transactions and processing time; and (e) making use of the common shared services provided by UNOG.

IV.75. The Advisory Committee notes the efforts undertaken by ITC to streamline its operations and trusts that ITC will continue to identify comprehensive measures with tangible results to further enhance the efficiency and effectiveness of its operations. The Committee also trusts that more details on the expected impact on ITC's Strategic Plan will be provided in the next budget submission.

Proposed resources for 2026

IV.76. The Advisory Committee recalls that, while the share of the United Nations in the ITC full regular budget takes the form of a grant, for increased clarity and transparency, details of the proposed ITC post and non-post resources are presented in the proposed programme budget (A/80/6 (Sect. 13), para. 13.34). The Committee was provided with information on the proposed resource changes in the revised estimates for 2026 (see table below).

Table 11

ITC full regular budget: proposed resource changes by object of expenditure

(Thousands of Swiss francs)

Object of expenditure	2025 approved	proposed programme budget for 2026	Changes		2026 revised estimates
			Resources redeployed across sections for UN80 consolidation	Other changes	
Posts	29,994.8	29,969.8	-	(3,560.0)	26,409.8
Other staff costs	532.3	477.3	-	(106.8)	370.5
Hospitality	9.8	9.8	-	(0.4)	9.4
Consultants	723.3	673.3	-	(59.6)	613.7
Travel of staff	233.9	251.1	-	(37.0)	214.1
Contractual services	1,243.5	1,462.2	-	(226.6)	1,235.6
General operating expenses	2,798.7	2,833.7	-	(149.5)	2,684.2
Supplies and materials	457.0	417.0	-	(36.4)	380.6

Furniture and equipment	619.0	619.0	-	(30.8)	588.2
Grants and contributions	1,819.0	1,718.1	-	(95.2)	1,622.9
Total	38,431.3	38,431.3	-	(4,302.3)	34,129.0
Percentage change compared to 2025 approved					(11.2)
Percentage change compared to 2026 proposed					(11.2)

IV.77. The revised estimates for 2026 contains a proposal under ITC for the abolishment of a total of 21 posts (3 P-5, 2 P-3, 4 P-2 and 12 GS (OL), representing a reduction of \$3,560,000), compared with a total of 160 posts approved for 2025 (and proposed for 2026) for the ITC full regular budget. The posts of ITC are not part of the proposed or approved staffing table of the United Nations regular budget.

IV.78. In the proposed programme budget for 2026, the proposed staffing changes for the ITC full regular budget include the following: (a) two redeployments from Geneva to ITC new regional office in Nairobi (1 D-1, Division of Sustainable and Inclusive Trade, and 1 P-3, Division of Country Programmes); (b) two reclassifications (1 P-5, Division of Country Programmes, to 1 D-1, Division of Sustainable and Inclusive Trade; 1 P-4 to 1 P-3, Division of Market Development); and (c) three reassignments (1 Programme Management Officer (P-4) as Statistician; 1 Programme Management Officer (P-3) as Data Analyst; and 1 Driver (GS (OL)) as General Services Assistant) (see A/80/7, table IV. 12). According to the information provided to the Advisory Committee upon enquiry, the redeployments, reclassifications and reassignments presented in the proposed programme budget for 2026 remain relevant and necessary for ITC to deliver its programme of work. Those changes are the direct outcome of the spending review conducted pursuant to General Assembly resolution 77/262, which aimed to align ITC's

structures and capacities with its strategic priorities, including strengthening trade advocacy, programmatic planning and in-country presence.

IV.79. In its first report on the proposed programme budget for 2026, the Advisory Committee acknowledged that the proposed redeployment of the D-1 post to the new ITC regional office in Nairobi would be in accordance with its previous recommendation emphasizing the importance of ITC providing direct support to African institutions and organizations on trade issues, as decided when establishing the D-1 post for an intended ITC liaison office in Addis Ababa in 2016 (ibid. paras. IV.76 and IV.77; see also para. IV.4 above).

IV.80. The Advisory Committee notes from the table above that, of the total reduction of SwF 4,302,300 in the revised estimates for 2026 for ITC full regular budget, a reduction of SwF 742,300 is reflected under non-post resources in the revised estimates, including reductions under every object of expenditure.

IV.81. The Advisory Committee recommends the approval of the proposal of the Secretary-General for the United Nations share of the regular budget of ITC.

Section 14 - United Nations Environment Programme

Regular budget	
Approved for 2025	\$24,501,100
Proposed revised estimates for 2026	\$20,630,200
Variance compared with 2025 approved	(\$3,870,900)
Percentage change	(15.8)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV. 82 The revised budget for 2026 for the United Nations Environment Programme (UNEP) amounts to \$20,630,200, before recosting, reflecting a reduction of \$3,870,900 (or 15.8 per cent) compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$3,643,200 (or 15.0 per cent) compared with the proposed budget for 2026.

IV.83 The reduction of \$3,870,900 is attributable to the proposed abolishment of 23 posts (2 D-1, 3 P-5, 7 P-4, 2 P-3, 3 GS(OL), 6 LL), the downward reclassification of 3 posts (P-5 to P-4) and 5 redeployments (a reduction of \$3,067,500 or 13.8 per cent) as well as other reduced requirements under non-post resources (a reduction of \$803,400).

General observations

Efficiency measures

IV.84 The Secretary-General indicates in his report that UNEP will deliver efficiencies and improvements through:

- (a) Process optimization by streamlining a number of reports and publishing them in a phased manner along with a more focused approach to projects and prioritising the immediate needs and requests for support from member states.
- (b) Functional streamlining with the consolidation of support functions through shared service models, particularly in administrative areas such as finance, human resources, and operations;
- (c) Organizational optimization through structural realignment to strengthen cross-functional integration and deploy existing capacity to areas of greatest strategic relevance. Flexibility, agility, and alignment with the UN development system reform is indicated to ensure that UNEP remains responsive to regional and country-level priorities, including by means of the closure of the UNEP office in Washington;
- (d) Allocative efficiencies through the adjustment of planned 2026 deliverables and realignment of resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates such as the more focused approach to projects (A/80/400, para 156).

Impact on mandate implementation and mitigation measures

IV.85 Upon enquiry, the Advisory Committee was informed of UNEP's commitment to mandate implementation as well as greater focus on specific programmes and activities due to the reduced human and financial resources. The Committee was informed of the following:

(a) the extensive and inclusive global processes, such as UN Environment Assembly (UNEA) or global assessments, may require scaling down in terms of the participation of developing countries. UNEP also does not have a regional mandate and will therefore face challenges when responding to region-specific issues, given the prioritization of implementing the resolutions and decisions of UNEA compared with those of other regional entities and regional fora; topics that are not eligible for consideration within global vertical funds, such as the Global Environment Facility (GEF) and Green Climate Fund (GCF), may not be covered. **The Advisory Committee notes with concern the indicated scaling down of participation of developing countries at UNEA or global assessments and trusts that UNEP will give priority and ensure support to developing countries participation in related global processes, in accordance with UNEP's mandate, including through the repurposing of resources.**

(b) the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR) operates at a minimum staffing level, delivering globally and providing the basis for radiation science for such international organizations as IAEA and WHO; it has relied on in-kind experts and expert consultants to fulfil its mandate while further budget reductions will severely affect staffing and necessitate an examination of the committee's way of operating. The impact on quality and timeliness of the outputs results from hiring restrictions, the streamlining exercise and the proposed reduced resources relating to the UN80 revised estimates; at its annual session the Committee focused on the advancement of ongoing evaluations and postponed the commencement of the evaluation of the immune system while also extending the publication date for the evaluation of the nervous system from 2027 to 2029;

(c) all subprogrammes in UNEP will be more selective and intentional in terms of delivery, therefore UNEP's assistance will be geared towards selected in-country assistance and less on global assessments and early warning systems. Furthermore, national level work will focus on environmental data, statistics, scientific reviews and assessments inputs to national policy-making and multi-hazard monitoring, forecasting and early warning systems.

The Advisory Committee trusts that more detailed information of the impacts on specific mandated activities will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

Comprehensive Functional Review

IV.86 The Advisory Committee recalls that it was informed that UNEP had launched a comprehensive functional review at the beginning of April 2025, preceded by human resources measures in February 2025 to ensure mandate delivery while reducing financial and staffing strains (A/80/7, paras IV.91 – IV.92). Upon enquiry, the Committee was informed that the functional review of the roles of the entire Organization enabled the identification of overlapping or non-critical roles for consolidation, realignment, relocation or abolishment; examined different funding sources, including the Regular Budget, Environment Fund and the Overhead Trust Account aiming at organizational wide synergy and optimization of the structure and organization of the work. **The Advisory Committee trusts that more information on the comprehensive functional review and the synergies with the proposals under the UN80 Initiative will be provided to the General Assembly at the time of consideration of the present report and in future budget submission.**

Common Administrative Platform

IV.87 As regards the review of support functions and consolidation through shared service models, upon enquiry, the Advisory Committee was informed that UNON is the designated service provider for UNEP both in Nairobi and at the global level (General Assembly resolution 41/213). In alignment with the Common Back Office (CBO) Efficiency Agenda Initiatives, UNEP also uses CBO services in Kenya, Tanzania and Brazil. Furthermore, in line with the UN80 initiative and the phased implementation of the Common Administrative Platform (CAP), UNEP has identified potential functions to be considered via expanded or additional service lines to be performed by CAP in locations of UNEP operations, namely Bangkok, Nairobi, Beirut and Geneva. The Committee was informed that UNEP is also reviewing internal administrative functions to enable more pragmatic and fit-for-purpose resource allocations within UNEP by means of consolidation that will serve multiple divisions and offices and be augmented by additional shared support CAP services. The review aims to further streamline functions, reallocate administrative resources and simplify processes in order to achieve economies of scale within the current budgetary resources, while ensuring continued efficiency and responsiveness in service delivery. **The Advisory Committee notes the phased implementation of the Common Administrative Platforms and that UNEP has identified potential functions to be performed by CAPs. The Committee trusts that UNEP will ensure that the administrative arrangements put in place will result in enhanced efficiency in support of its mandate and that an update will be provided in the next budget submission (see also A/80/7, para IV.94 and A/79/7 paras. IV.135 and IV.136).**

Comments and recommendations on posts

Table IV.12

Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	115	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 14 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL), 10 LL
<u>Changes from 2025 to PPB 2026</u>		
Establishment	1	P-3 in subprogramme 5, Chemicals and pollution action
2026 proposed programme budget	116	1 USG, 1 ASG, 4 D-2, 11 D-1, 26 P-5, 40 P-4, 15 P-3, 1 P-2/1, 1 GS (PL), 6 GS (OL), 10 LL
<u>Changes from PPB2026 to 2026 RE</u>		
Abolishment	(23)	2 D-1, 3 P-5, 7 P-4, 2 P-3, 3 GS(OL) 6 LL
Reclassification	3	3 P-5 to P-4
Redeployment		
Within section within duty station	5	1 D-2, 2 P-5, 2 P-4
Within section across duty station	5	2 P-5, 2 P-4, 1 P-3
<u>2026 Revised estimates</u>	93	1 USG, 1 ASG, 4 D-2, 9 D-1, 20 P-5, 36 P-4, 13 P-3, 1 P-2/1, 1 GS (PL), 3 GS (OL), 4 LL
<u>Changes between 2026 RE and 2025 approved</u>	(22)	2 D-1, 3 P-5, 7 P-4, 1 P-3, 3 GS(OL) 6 LL

IV.88 Under the revised estimates report, the Secretary-General proposes a total of 93 regular-budget funded posts for UNEP, reflecting a decrease of 22 posts compared with the posts approved for 2025, or a reduction of 19.1 per cent in the number of UNEP posts under the regular budget and 12.5 per cent in proposed post resources.

IV.89 The proposed post changes reflect the following and are also outlined in table 14 below:

(a) the establishment of the post of Programme Management Officer (P-3) in subprogramme 5, Chemicals and pollution action. The Advisory Committee recalls that the post was proposed for establishment in the proposed programme budget for 2026 (see A/80/7, paras IV.97-98). Upon enquiry, the Committee was informed that the temporary post will secure dedicated capacity in UNEP to deliver on environmental dimensions of UNGA resolution 79/2. *Political declaration of the high-level meeting on antimicrobial resistance*, including normative guidance and technical support to countries for building sector-specific and joint, coordinated responses to antimicrobial resistance (AMR) and the existing capacity in UNEP concerning environmental dimensions of AMR depends on unpredictable extrabudgetary resources. **While noting the information provided in the context of the proposed programme budget for 2026 regarding the functions of the post, the Advisory Committee is of the view that greater information regarding the workload of the post is required before its establishment. Therefore, the Committee recommends against the proposed establishment at this stage.**

(b) the abolishment of 23 posts (2 D-1, 3 P-5, 7 P-4, 2 P-3, 3 GS(OL), 6 LL) comprising 4 posts (P-4, P-3 and 2 LL) under Executive Direction and Management, 1 post (P-5) under Programme Support, 2 posts (P-5, P-4) under Subprogramme 1 Climate action, 1 (LL) under Subprogramme 3 Nature action, 7 posts 3 (P-5, 3 P-4, 3 GS(OL)) under Subprogramme 4 Environmental governance, 1 post (LL) under Subprogramme 5 Chemicals and pollution action, 3 posts (P-4 and 2 LL) under Subprogramme 6 Finance and economic transformations, and 4 posts (2 D-1, P-4, P-3) under Subprogramme 7 Science policy.

(c) the reclassification of 3 posts (P-5 to P-4) under subprogrammes 1 Climate action, 3 Nature action and 5 Chemicals and pollution action

(d) the redeployment of: (i) 5 posts (D-2, 2 P-5, 2 P-4) within section and within duty station as follows: 1 D-2 from subprogramme 3 to subprogramme 7, 1 P-5 from subprogramme 3 to subprogramme 7, 1 P-5 from subprogramme 7 (Early warning systems) to subprogramme 7 (Science Division), 1 P-4 from subprogramme 2 to programme support and 1 P-4 from subprogramme 2 (Africa Office) to subprogramme 2 (Chief Digital Office); and (ii) 5 posts (2 P-5, 2 P-4, 1 P-3) within section and across duty station: 1 P-5 from Washington, D.C., to Paris, 1 P-5 from Geneva to Nairobi, 1 P-4 from Geneva to Nairobi, 1 P-4 from Bangkok to Nairobi and 1 P-3 from Washington, D.C., to New York.

IV.90 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 14.8 to 8.6 per cent, while the proportion of Professional and above posts would increase correspondingly. Within the Professional and higher categories, no P-2 posts are proposed for abolishment; two Director level and three P-5 posts are proposed for abolishment; P-5 and above posts would decrease from 43.9 per cent to 41.2 per cent under the regular budget. The Advisory Committee notes the number of P-5 and above posts funded from extrabudgetary sources of which 33 at the D-1 and above level and 76 at the P-5 level. **The Advisory Committee notes that despite the proposed abolishments, senior and high-level of posts continue to reflect a high percentage of UNEP's posts under the regular budget and considers that UNEP should keep its staffing, in particular at the D-1 and above levels, under review with the aim of identifying further efficiencies.**

IV.91 Upon enquiry, the Advisory Committee was informed that of all the posts proposed for abolishment 13 are encumbered and 10 are vacant. Should the General Assembly approve the post changes proposed by the Office, 20 posts (1 D-2, 1 D-1, 3 P-5, 9 P-4, 3 P-3, 1 P-2, and 2 local level and related) will remain vacant. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for the retention of UNEP staff members who would otherwise be separated.**

Structural changes; relocations

IV.92 The structural changes proposed in the context of the revised estimates relate to the closure of the Washington, D.C. office with the redeployment of 2 posts from Washington, one to Paris and one to New York. The report of the Secretary-General indicates that the redeployment of 5 posts under the regular budget including the above relocations as well as 2 posts from Geneva to Nairobi and 1 post from Bangkok to Nairobi would result in increased requirements of \$48,700. Overall, the closure of the Washington, D.C. office, including the redeployments and 2 abolishments, would lead to a net reduction of \$166,900 annually in post costs (A/80/400, para 156 (a)).

IV.93 Upon enquiry, the Advisory Committee was informed that the proposals for relocation have both cost and non-cost considerations. While aiming at cost reductions, UNEP also took the opportunity of the UN80 revised estimate exercise for organizational realignment and functional

optimization. Of the five relocation cases, two result in cost reductions from Geneva to Nairobi while achieving better functional integration into UNEP headquarters; the other three result in a moderate cost increase but contribute to the long-term cost savings and qualitative benefits through optimization of resource usage, including the consolidation into the New York office functions. Upon enquiry, the Advisory Committee was informed that the post of Senior Programme Management Officer (P-5) provides support for policy making, information gathering, promoting regional cooperation, and increasing outreach and public awareness for the North America region. The Committee was also informed that UNEP teams work on sustainable consumption and production and the circular economy in the Paris duty station to determine the use of such science in policy relevant analysis and awareness and that the post is proposed to service all regions. The Committee notes that the post is vacant and that the current staffing of the Industry & Economy Division is constituted at the senior levels by 2 P-5 posts from the regular budget and 1 D-2, 7 D-1 and 10 P-5 from extrabudgetary funds. **In light of the existing human resource capacity and staffing levels in the Industry & Economy Division, the Committee is not convinced of the continued requirement for the post after the closure of the Washington, D.C office and recommends the abolishment of the post of Senior Programme Management Officer (P-5).**

IV.94 Upon enquiry, the Advisory Committee was informed that the post of head of the UNEP New York office is strategic and critical for ensuring high-level engagement, both within the UN system, high-level fora and with Member states, and also in view of UNEP's leading role in such UN systemwide initiatives as the UN Environment Group and the Sustainable UN initiative, among other critical coordination activities in terms of fulfilling UNEP's mandates.

The Advisory Committee notes that the UNEP head of office in New York is at the Assistant-Secretary-General level which is not comparable with the representation functions and presence of other organisations in New York, such as UN-Habitat and UNODC, that are headed at the Director level. Therefore, and in view of the financial constraints, the Committee recommends that the General Assembly request the Secretary-General to present a proposal, in the next budget submission, aligning the level of the head of UNEP's regional office to other similar offices in New York.

Comments and recommendations on non-post resources

IV.95 The proposed non-post resources for UNEP amount to \$1,439,100 reflecting a decrease of \$803,400 (or 35.8 per cent) compared with the approved level for 2025 and a decrease of \$464,900 (or 24.4 per cent) compared with the 2026 proposed programme budget.

Table IV.13

Evolution of regular budget resources

(thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	Variance compared with 2026 proposed programme budget		
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	19,786.4	19,727.7	22,258.6	16,153.8	22,369.4	(110.8)	19,191.1	(3,067.5)	(13.8)	(3,178.3)	(14.2)
<i>Other staff costs</i>	232.9	194.9	240.2	56.0	32.2	-	28.9	(211.3)	(88.0)	(3.3)	(10.2)
<i>Hospitality</i>	19.9	10.0	20.5	0.0	0.4	-	0.4	(20.1)	(98.0)	-	-
<i>Consultants</i>	398.3	65.2	390.2	27.2	485.3	(72.8)	363.2	(27.0)	(6.9)	(122.1)	(25.2)
<i>Travel of representatives</i>	81.8	34.4	84.2	35.7	84.2	-	44.2	(40.0)	(47.5)	(40.0)	(47.5)
<i>Travel of staff</i>	177.1	4.6	173.1	23.1	183.1	(27.5)	143.6	(29.5)	(17.0)	(39.5)	(21.6)
<i>Contractual services</i>	259.9	108.8	268.1	32.2	243.4	-	243.4	(24.7)	(9.2)	-	-
<i>General operating expenses</i>	604.3	173.7	623.2	3.7	432.4	-	322.4	(300.8)	(48.3)	(110.0)	(25.4)
<i>Supplies and materials</i>	19.7	0.3	20.3	0.0	20.3	(6.1)	20.3	-	-	-	-
<i>Furniture and equipment</i>	23.6	4.1	24.3	0.0	24.3	-	24.3	-	-	-	-
<i>Grants and contributions</i>	386.3	141.5	398.4	180.0	398.4	-	248.4	(150.0)	(37.7)	(150.0)	(37.7)
Total	21,990.2	20,465.2	24,501.1	16,511.7	24,273.4	(217.2)	20,630.2	(3,870.9)	(15.8)	(3,643.2)	(15.0)

IV.96 Upon enquiry on the proposed reduction under travel of representatives, the Advisory Committee was informed that the reduction is related to UNSCEAR, reflecting an attempt to accommodate the UN80 requirements in times of the liquidity challenge. In recent years, representatives of countries have offered in-kind contributions by their governments to cover their travel to the UNSCEAR session. The savings have enabled UNSCEAR to increase the number of specialized radiation scientists hired as consultants to support the advancement of the scientific evaluations of the Committee. While the mitigation exercise in times of the current crisis is possible, the funding for the mandated annual session is critical for the advancement of the Committee's work and decision-making.

IV.97 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for UNEP's non-post resources under consultants (\$72,800 or 15 per cent), travel of staff (\$27,500 or 15 per cent) and supplies and materials (\$6,100 or 30 per cent) (A/80/7, para. IV.104). **The Advisory Committee notes that the proposed resources**

for supplies and materials exceeds the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.

Conclusion

IV.98 Subject to the observations and recommendations in paragraphs IV.89, IV.93 and IV.97 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the United Nations Environment Programme.

Table IV.14
Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-4	Finance and Budget Officer
	Abolishment	(1)	P-3	Programme Management Officer
		(1)	LL	Information Systems Assistant
		(1)	TC, SS, LL	Programme Management Assistant
Programme support	Abolishment	(1)	P-5	Senior Programme Management Officer
	Redeployment (From Subprogramme 2)	1	P-4	Chief of Unit, Programme Management
Subprogramme 1 Climate action	Abolishment	(1)	P-5	Senior Programme Management Officer
		(1)	P-4	Librarian
	Reclassification	(1)	P-5	Senior Coordination Officer
		1	P-4	Coordination Officer
Subprogramme 2, Digital transformations in supporting environmental action	Redeployment from Africa Office to Chief Digital Office)	-	P-4	Data Specialist

	Redeployment (within section across duty station) From Bangkok to Nairobi	-	P-4	Data Specialist
	Redeployment to Programme support	(1)	P-4	Chief of Unit, Programme Management
Subprogramme 3 Nature action	Abolishment	(1)	TC, SS, LL	Senior Public Information Assistant
	Reclassification	(1)	P-5	Senior Programme Management Officer
		1	P-4	Programme Management Officer
	Redeployment to Subprogramme 7	(1)	D-2	Director, Programme Management Officer
	Redeployment to Subprogramme 7	(1)	P-5	Senior Environmental Affairs Officer
	Redeployment (within section across duty station) From Washington to Paris)	1	P-5	Senior Programme Management Officer
		(1)	P-5	Senior Programme Management Officer
Subprogramme 4 Environmental governance	Abolishment	(1)	P-5	Senior Programme Management Officer
		(1)	P-4	Coordination Officer
		(1)	P-4	Information Management Officer
		(1)	P-4	Programme Management Officer
		(1)	GS (OL)	Liaison Assistant
		(1)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Staff Assistant
	Redeployment (within section across duty station) From Geneva to Nairobi)	(1)	P-5	Senior Programme Management Officer
		1	P-5	Senior Programme Management Officer
Subprogramme 5 Chemicals and pollution action	Abolishment	(1)	TC, SS, LL	Library Assistant
	Reclassification	(1)	P-5	Senior Coordination Officer
		1	P-4	Coordination Officer

Subprogramme 6 Finance and economic transformations	Abolishment	(1)	P-4	Programme Management Officer
		(2)	TC, SS, LL	Programme Management Assistant
	Redeployment (within section across duty station) From Geneva to Nairobi)	(1)	P-4	Programme Management Officer
		1	P-4	Programme Management Officer
Subprogramme 7 Science policy	Abolishment	(1)	D-1	Chief of Service, Programme Management
		(1)	D-1	Chief of Service, Programme Management
		(1)	P-4	Programme Management Officer
		(1)	P-3	Information Officer
	Redeployment (from Subprogramme 3)	1	D-2	Director, Programme Management
	Redeployment (from Subprogramme 3)	1	P-5	Senior Environmental Affairs Officer
	Redeployment from Early Warning to Chief Scientist Office)	-	P-5	Senior Programme Management Officer
	Redeployment (within section across duty station) From Washington to New York)	1	P-3	Public Information Officer
		(1)	P-3	Public Information Officer

Section 15 - UN-Habitat

Regular budget	
Approved for 2025	\$15,055,000
Proposed revised estimates for 2026	\$12,418,100
Variance compared with 2025 approved	(\$2,636,900)
Percentage change	(17.5)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IV.99 The revised budget for 2026 for UN-Habitat amounts to \$12,418,100, before recosting, reflecting a reduction of \$2,636,900 (or 17.5 per cent) compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$2,571,800 (or 17.2 per cent) compared with the proposed budget for 2026.

IV.100 The reduction of \$2,636,900 is attributable to the proposed abolishment of 16 posts (1 D-1, 3 P-5, 4 P-4, 2 P-3, and 6 LL) (a reduction of \$2,500,500 or 18.6 per cent) as well as other reduced requirements under non-post resources (a reduction of \$136,400).

General observations

Efficiency measures

IV.101 The Secretary-General indicates in his report that UN-Habitat will deliver efficiencies and improvements through:

- (a) Non-post cost optimization reflecting a reduced reliance on temporary general assistance;
- (b) Functional streamlining with the consolidation of functions and pooling of administrative roles to serve multiple sections and units within each division;
- (c) Allocative efficiencies through the adjustment of planned deliverables for 2026 and realigning resources with evolving operational and programmatic requirements while minimizing any negative impact on the implementation of mandates. Some trainings, workshops and seminars would be condensed to a reduced number of days and be conducted using virtual formats. As other mitigation measures, UN-Habitat will explore the utilization of extrabudgetary resources to mitigate the impact of reduced resources under the regular budget (A/80/400, para 158).

Impact on mandate implementation and mitigation measures

IV.102 Upon enquiry, the Advisory Committee was informed that UN-Habitat does not expect any significant impact on the implementation of the mandates arising from the proposed budget reduction; overall, the programme of work would continue without disruption of flagship outputs and country backstopping activities, and the proposed adjustment is expected to prompt improved integration, efficiency, and accountability in delivery. The Committee was also informed that UN-Habitat forecasts that should extrabudgetary resources become insufficient to cover all the planned deliverables due to the reduction in the regular budget, the impacted deliverables will be identified and reported accordingly.

IV.103 As regards the consolidation of functions and pooling of administrative roles to serve multiple sections, upon enquiry, the Advisory Committee was informed that UN-Habitat does not have information relating to the pooled posts as it is currently undertaking an organizational review of the structure associated with the new Strategic Plan, including a functional review, for submission to the Executive Board in November 2025. The Committee was also informed that using the opportunity of the new Strategic Plan and the revision of the organizational structure, UN-Habitat will factor in new budgetary developments to ensure that mandates are not significantly impacted. **The Advisory Committee trusts that more detailed information of any impacts on mandated activities, including those resulting from the organizational and functional reviews, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

IV.104 Upon enquiry, the Advisory Committee was informed of the measures undertaken by UN-Habitat to leverage technology including: (a) internal efficiencies through workflow automation, specifically creating a digital workspace for internal collaboration, coordination and monitoring of implementation between different teams and offices; (b) the application of AI to knowledge functions to the scale and scope of UN-Habitat's work to increase efficiency, including with the development of a new AI based knowledge hub as a central platform for additional AI driven analytical tools to be applied to knowledge functions across UN-Habitat; (c) application of digital technology solutions to provide support to Member States in several areas including data and monitoring, public participation, and basic services delivery..

Common administrative platform

IV.105 The Secretary-General indicates in his report that UN-Habitat will engage with the United Nations Office at Nairobi (UNON) to explore benefits that can be generated from the Common Administrative Platform (CAP) (A/80/400, para 158). Upon enquiry, the Advisory Committee was informed of UN-Habitat's pragmatic approach which considers utilization of services at UNON based on demonstrable improvements in cost-effectiveness, accountability, and service quality, while ensuring that UN-Habitat retains the agility required to deliver on its technical mandate and country-level responsibilities. The Committee was informed that UN-Habitat has been working in a common services model for several years with UNON, the service provider for both UN-Habitat and UNEP; a CAP-type arrangement is currently in place at UN-Habitat headquarters for core administrative functions, and a Common Back Office in Nairobi has been piloted, thereby anticipating the CAP approach under the UN80 initiative; UN-Habitat is also engaging with the CAP pilot in Bangkok to ensure that participation reflects operational realities.

IV.106 The Committee was provided with information on the phased approach related to CAP participation to ensure continuity of service and avoid disruption while reforms are implemented, and informed that regular budget resources will cover the baseline corporate services needed to safeguard mandate delivery, while extrabudgetary resources will be applied selectively to scale services for programme growth or donor-funded operations. The ongoing strengthening of monitoring mechanisms with UNON will also allow for information on the deployment of resources. **The Advisory Committee notes the phased CAP implementation and that UN-Habitat has identified potential functions to be performed by the CAP. The**

Committee trusts that UN-Habitat will ensure that the administrative arrangements put in place will result in enhanced efficiency in support of its mandates and that an update will be provided in the next budget submission. The Committee makes further observations in Chapter I above.

Comments and recommendations on posts

Table IV.15

Staffing resources

	Number	Details
Approved for 2025	82	1 USG, 1 D-2, 5 D-1, 9 P-5, 21 P-4, 15 P-3, 5 P-2/1, 2 GS (OL), 23 LL
<u>Changes from 2025 to PPB 2026</u>	-	None
2026 proposed programme budget	82	1 USG, 1 D-2, 5 D-1, 9 P-5, 21 P-4, 15 P-3, 5 P-2/1, 2 GS (OL), 23 LL
<u>Changes from PPB2026 to 2026 RE</u>		
Abolishment	(16)	1 D-1, 3 P-5, 4 P-4, 2 P-3, and 6 LL
<u>2026 Revised estimates</u>	66	1 USG, 1 D-2, 4 D-1, 6 P-5, 17 P-4, 13 P-3, 5 P-2/1, 2 GS (OL), 17 LL
<u>Changes between 2026 RE and 2025 approved</u>	(16)	1 D-1, 3 P-5, 4 P-4, 2 P-3, and 6 LL

IV.107 Under the revised estimates report, the Secretary-General proposes a total of 66 regular-budget funded posts for UN-Habitat, reflecting a decrease of 16 posts compared with the posts approved for 2025, or a reduction of 19.5 per cent in the number of posts under the regular budget and 17.5 per cent in proposed post resources.

IV.108 The post changes reflect the abolishment of 16 posts (1 D-1, 3 P-5, 4 P-4, 2 P-3, and 6 LL), as outlined in the table below, comprising: two posts (P-5 and P-4) under Executive

Direction and Management; one post (P-4) under programme support; five posts (D-1, P-5, P-4, and 2 LL) under Subprogramme 1 Reduced special inequality and poverty in communities across the urban-rural continuum; three posts (P-4 and 2 LL) under Subprogramme 2 Enhanced shared prosperity of cities and regions; two posts (P-3 and LL) under Subprogramme 3 Strengthened climate action and improved urban environment; and three posts (P-5, P-3 and LL) under Subprogramme 4 Effective urban crisis prevention and response.

IV.109 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 30.5 to 28.8 per cent, while the proportion of Professional and above posts would increase correspondingly. Within the Professional and higher categories, no P-2 posts are proposed for abolishment and one Director level and three P-5 posts are proposed for abolishment; P-5 and above posts would decrease from 28.1 per cent to 22.5 per cent under the regular budget.

IV.110 Upon enquiry, the Advisory Committee was informed that the post reductions targeted functions that could be consolidated without undermining mandate delivery; achieving greater cost-efficiency by ensuring that resources are used where they have the greatest impact, applying digital-first approaches, and leaner management layers; and streamlining senior functions to reduce duplication and channel more resources into technical expertise and programme delivery, while protecting critical functions to avoid weakening UN-Habitat's convening role or technical authority. As regards the reduction of five posts (D-1, P-5, P-4, and 2 LL) under Subprogramme 1, the Committee was informed that the impact is being carefully managed and remains limited. UN-Habitat will conduct a holistic restructuring of the Global

Solutions Division including its branches and sections, streamlining reporting lines, merging programme portfolios, and increasing the synergies of the deliveries of the programmes with similar donors and mandates across subprogrammes.

IV.111 The Committee was also informed that the higher reduction in the number of professional posts compared with general service posts reflects a deliberate alignment with the guidance provided by the Secretariat to streamline higher-level and managerial structures; and the UN-Habitat functional review indicated the efficiencies that could be achieved at the professional staffing level, particularly in senior posts, through consolidation, digitalization, and better integration across units; by contrast, many general service roles provide essential operational continuity that cannot easily be absorbed or automated in the short term. The Committee was furthermore informed that UN-Habitat will distribute workloads carefully and strategically to ensure that mandate delivery and support to Member States are not compromised. Responsibilities from abolished posts will be realigned across existing teams, with an emphasis on: strengthening mid-level professionals at the P-3 and P-4 levels to take on greater technical and coordination roles; enhancing cross-unit task teams to reduce silos and share specialized expertise; leveraging digital tools and common services to absorb routine tasks more efficiently; and supplementing through extra-budgetary resources and system-wide collaboration where temporary gaps might arise. **The Advisory Committee notes the workload distribution methods to mitigate the reduction in professional posts as well as the strategy of strengthening mid-level professional posts and trusts that information on results achieved by the implementation of such measures will be provided in future budget reports.**

IV.112 Upon enquiry, the Advisory Committee was informed that of all the posts proposed for abolishment 8 are encumbered and 8 are vacant. Should the General Assembly approve the post changes proposed by the Office, 18 posts (1 D-1, 2 P-5, 7 P-4, 1 P-3, 3 P-2, and 4 general service and related) will remain vacant. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for the retention of UN-Habitat staff members who would otherwise be separated.**

Structural changes

IV.113 In terms of structural changes, the report of the Secretary-General indicates that the evaluation-related functions would be merged with strategic planning and monitoring functions within the office (A/80/7, para 158 (b)). Additional information received by the Advisory Committee indicates that under executive direction and management, UN-Habitat proposes to abolish the post of Chief of Evaluations (P-5) and that, to ensure minimal impact under reduced resource conditions. The evaluation functions will be combined with those of the Chief of the Strategic Planning and Monitoring Section funded from extrabudgetary resources. Upon enquiry, the Committee was informed that the intention behind exploring consolidation with strategic planning and monitoring is to strengthen coherence across the results chain, reduce duplication, and ensure that evidence directly informs decision-making. At the same time, wherever the evaluation function is ultimately located, it will continue to report directly to the Executive Director, which safeguards its independence in setting workplans, methodologies, and publishing findings. UN-Habitat is consulting further and will present a refined proposal to the

Executive Board, ensuring that the final structure both enhances efficiency and fully protects the independence of evaluation. **The Advisory Committee emphasizes the importance of monitoring and evaluation capacities, particularly at a time of intense restructuring, and trusts that UN-Habitat will ensure the continuity of these functions with appropriate operational independence, including through the redistribution of responsibilities among regular budget-funded posts.**

Comments and recommendations on non-post resources

IV.114 The proposed non-post resources for UN-Habitat amount to \$1,448,800 reflecting a decrease of \$136,400 (or 8.6 per cent) compared with the approved level for 2025 and a decrease of \$71,300 (or 4.7 per cent) compared with the 2026 proposed programme budget.

Table IV.16
Evolution of regular budget resources

(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	11,511.8	11,640.2	13,469.8	8,408.4	13,469.8	—	10,969.3	(2,500.5)	(18.6%)	(2,500.5)	(18.6%)
Other staff costs	396.2	86.0	407.8	50.4	407.8	—	336.5	(71.3)	(17.5%)	(71.3)	(17.5%)
Non-staff compensation	—	—	—	—	—	—	—	—	—	—	—
Hospitality	3.3	—	3.4	19.6	3.4	—	3.4	—	—	—	—
Consultants	139.4	—	184.6	—	143.3	(14.3)	143.3	(41.3)	(22.4%)	—	—
Experts	76.1	—	101.8	—	78.3	—	78.3	(23.5)	(23.1%)	—	—
Travel of representatives	11.6	—	12.0	—	12	—	12.0	—	—	—	—
Travel of staff	122.1	—	125.6	3.4	125.6	—	125.6	—	—	—	—
Contractual services	417.7	7.2	408.4	252.9	408.1	(40.8)	387.7	(20.7)	(5.1%)	(20.4)	(5.0%)
General operating expenses	239.3	122.3	246.3	132.8	246.3	—	266.7	20.4	8.3%	20.4	8.3%
Supplies and materials	19.0	1.2	19.5	—	19.5	—	19.5	—	—	—	—
Furniture and equipment	81.9	1.1	75.8	—	75.8	(7.6)	75.8	—	—	—	—
Improvement of premises	—	—	—	—	—	—	—	—	—	—	—
Grants and contributions	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Total	13,018.4	11,858.0	15,055.0	8,867.5	14,989.9	(62.7)	12,418.1	(2,636.9)	(17.5%)	(2,571.8)	(17.2%)

IV.115 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for UN-Habitat's non-post resources under consultants (\$14,300 or 10 per cent), contractual services (\$40,800 or 10 per cent) and furniture and equipment (\$7,600 or 10 per cent) (A/80/7, para. IV.119). **The Advisory Committee notes that proposed resources under consultants and furniture and equipment exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

IV.116 **Subject to the observations and recommendations in paragraph IV.115 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UN-Habitat.**

Table IV.17
Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Chief of Section, Programme Management
		(1)	P-4	Programme Management Officer
Programme support	Abolishment	(1)	P-4	Chief of Unit, Human Resources Management
Subprogramme 1 Reduced special inequality and poverty in communities across the urban-rural continuum	Abolishment	(1)	D-1	Chief of Branch, Programme
		(1)	P-5	Chief of Section, Programme Management
		(1)	P-4	Programme Management Officer
		(1)	LL	Administrative Assistant

		(1)	LL	Administrative Assistant
Subprogramme 2 Enhanced shared prosperity of cities and regions	Abolishment	(1)	P-4	Programme Management Officer
		(1)	LL	Administrative Assistant
		(1)	LL	Administrative Assistant
Subprogramme 3 Strengthened climate action and improved urban environment	Abolishment	(1)	P-3	Programme Management Officer
		(1)	LL	Administrative Assistant
Subprogramme 4 Effective urban crisis prevention and response	Abolishment	(1)	P-5	Chief of Section, Programme Management
		(1)	P-3	Programme Management Officer
		(1)	LL	Administrative Assistant

Section 16, International drug control, crime and terrorism prevention and criminal justice

Regular budget	
Appropriation for 2025	\$27,765,000
Proposed revised estimates for 2026	\$24,996,200
Variance compared with 2025 approved	(\$2,768,800)
Percentage change	(10.0)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).	

IV.117 The revised budget for section 16 amounts to \$24,996,200, reflecting a reduction of \$2,768,800 (10.0 percent) under the regular budget compared to the approved budget for 2025. With regards to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is 15.2 per cent.

IV.118 The reduced resources are attributable to, among others, reduced requirements of \$2,189,700 under post resources from the proposed abolishment of 24 posts (3 P-5, 4 P-4, 6 P-3, 5 P-2/1, 1 GS (PL), 5 GS (OL)) compared with the level approved for 2025, as well as reduced requirements under non-post requirements (\$579,100).

General observations

Expected efficiencies and improvements

IV.119 The Secretary-General indicates in his report that the Office will deliver efficiencies and improvements through: (a) cost optimization, such as increased use of virtual meeting formats and electronic documentation, increased reliance on internal expertise in lieu of consultants; (b) leveraging technology, such as increasing the use of virtual or hybrid meetings in lieu of in-person meetings, where possible, and the use of translation applications to reduce dependency on external translation services and streamline the review process; (c) process optimization, by simplifying administrative processes and

workflows; (d) functional streamlining through merging of functions and redistribution of workload to reduce post resources; and (e) allocative efficiencies through adjustment of planned deliverables and resource realignment to meet evolving operational and programmatic needs, while minimizing impact on mandate implementation (A/80/400, para. 159).

Impact on deliverables and mandate implementation and mitigation measures

IV.120 Upon enquiry, the Advisory Committee was informed that UNODC conducted a thorough review to rebalance workloads and streamline tasks across divisions, ensuring operational capacity is maintained. Reductions were carefully calibrated to minimize impact on mandate delivery and core functions will remain prioritized, with tasks streamlined and redistributed across existing teams to sustain efficiency. The Committee was also informed that UNODC will adopt innovative delivery methods such as expanded use of virtual and hybrid capacity-building, digital knowledge platforms, regional partnerships, and joint evaluations, to ensure continued support. However, research and technical assistance will be impacted. Furthermore, ongoing hiring restrictions due to the liquidity crisis further constrain other mandated activities.

IV.121 In the area of Justice, the Advisory Committee was informed, upon enquiry, that reductions will limit capacity for justice sector reform, normative framework development, and technical assistance design, affecting support for legal aid systems and victim-centered approaches. Mitigation measures will include enhanced coordination within UNODC, expanded digital delivery, stronger partnerships with regional justice institutions, and nationally-owned, sustainable capacity-building.

IV.122 With regard to the International Narcotics Control Board, the Committee was informed, upon enquiry, that the Board already faces financial constraints impacting its regular sessions, therefore, further resource reductions will impact its ability to conduct country missions, prepare its annual report and issue technical publications. Regarding the Secretariat of the Board, the Committee was informed that the reductions will affect the ability of the Secretariat to fulfill key treaty-mandated functions, for instance, the proposed abolishment of four posts (1 P-5, 1 P-3, 1 GS (PL) and 1 GS (OL)) will diminish support for

monitoring global narcotic drug estimates and psychotropic substances, impacting statistical analysis and technical assistance. Mitigation measures will include redistribution of the workload among the remaining staff and resources. The Committee was also informed that the mitigation measures will be insufficient to ensure full implementation of all deliverables, as a result, the Board will scale back its deliverables and services to Member States. **The Advisory Committee underscores the central role of the International Narcotics Control Board for the effective functioning of the international system for licit trade in controlled substances, as well as for reducing trafficking in and misuse of internationally controlled substances and new psychoactive substances, and trusts that detailed information on the impact of the proposed measures in the reduction or and/or scaling back deliverables of the Board, including any implications for services to Member States, will be provided to the General Assembly at the time of consideration of the present report.**

IV.123 In the area of countering corruption, the Advisory Committee was informed, upon enquiry, that the reductions will limit UNODC's support for the Implementation Review Mechanism. Despite this, UNODC will prioritize continued, though scaled-down, support for the Mechanism, which is a key driver of global anti-corruption reforms. Similarly, UNODC's support to State parties to comply with treaties under the United Nations Convention against Transnational Organized Crime (UNTOC) and its three Protocols will be affected. However, UNODC will make efforts to safeguard and prioritize this monitoring function.

IV.124 In the area of research and trend analysis, the Advisory Committee was informed, upon enquiry, that the proposed reduction in posts will limit UNODC's ability to strengthen national capacities to measure the SDG indicator on Illicit Financial Flows. Mitigation efforts include seeking additional extrabudgetary funding, potentially with UNCTAD. However, the research on organized crime and cybercrime will be scaled down.

IV.125 Taking into account paragraphs IV.120 to IV.124 above, the Advisory Committee is of the view that the proposed mitigation measures do not seem to adequately address gaps that may

arise owing to the reduction of resources in UNODC. The Committee is concerned that reduction of UNODC resources will mostly impact developing countries due to limited information from research and publications, reduced capacity building to combat use of narcotic drugs, organized crime, terrorism, cybercrime, and forensic capacity to combat various crimes. The Committee is of the view that any change in mandate remains under the purview of Member States. The Committee trusts that detailed information on the impact of post reduction on mandate implementation will be provided to the General Assembly during its consideration of the present report.

IV.126 In the area of countering terrorism, the Advisory Committee was provided with information, upon enquiry, on the actions taken by UNODC towards implementation of paragraphs 41 and 56 of General Assembly resolution 79/257, in conjunction with the Office of Counter-Terrorism (UNOCT). The Committee was informed that as part of the UN80 reform process, UNOCT held two Ambassadorial-level consultations with Member States in New York in June and July 2025, with participation from UNODC, the Counter-Terrorism Committee Executive Directorate (CTED), the 1267 Monitoring Team, the United Nations Interregional Crime and Justice Research Institute (UNICRI) and the United Nations Development Programme (UNDP). Correspondingly, UNODC convened consultations in Vienna on 27 June 2025, attended by 44 Member States and the European Union. The Committee was informed that most Member States, during consultations, affirmed the effectiveness of the current functional division, whereby UNOCT leads coordination while UNODC provides specialized technical assistance in legislative support, crime prevention, criminal justice, and counter-terrorism responses owing to its extensive field network and targeted capacity-building, thereby ensuring complementarity and avoiding duplication, in line with paragraph 41 of resolution 79/257. Following these consultations, UNODC and UNOCT, through the Peace and Security Cluster, developed recommendations aimed at strengthening the Global Counter-Terrorism Coordination Compact Secretariat to enhance system-wide coordination while preserving specialized mandates. The recommendations were submitted to the Secretary-General. The Advisory Committee was also informed

that other coordination efforts include the existing UNODC-UNOCT Plan of Action, regular joint planning exercises, and participation in the Global Counter-Terrorism Coordination Compact involving 46 United Nations entities.

IV.127 The Advisory Committee recalls that in paragraph 41 of resolution 79/257, the General Assembly encouraged the Secretary-General to inter alia, strengthen coordination across the United Nations system in fulfilling counter-terrorism mandates entrusted by the General Assembly under the leadership role of the Office, with a view to avoiding duplication and overlapping with other entities. Furthermore, the Committee recalls that in paragraph 56 of the same resolution, the Assembly encouraged the Secretary-General to, inter alia, consider, within existing resources, how to strengthen the core capacity of the United Nations Office on Drugs and Crime to avoid duplication and overlap with other entities, including the Office of Counter-Terrorism, and to reallocate requirements accordingly, and report thereon in the next programme budget submission.

IV.128 The Advisory Committee notes the initial progress made by UNODC in conjunction with UNOCT towards implementing paragraphs 41 and 56 of General Assembly resolution 79/257. The Committee, however, considers that efforts undertaken to avoid duplications and overlaps between UNODC and UNOCT, as well as to strengthen coordination across the United Nations system should have been accompanied by efficiencies which are not presented. The Committee trusts that updated information, including the related efficiencies, including those arising from workstream 3 of the UN80 Initiative, will be provided to the General Assembly during its consideration of this present report and in the next programme budget proposal.

Relocation of staff from Headquarters to Field Offices

IV.129 Upon enquiry, the Advisory Committee was informed that UNODC has not proposed relocation of posts from Vienna to the field offices, considering that 75 per cent of its personnel are field-based and funded through extrabudgetary resources. The Advisory Committee notes that UNODC has 359 staff at headquarters, 13 staff in two liaison offices and 447 staff in field offices, across all funding

sources (see A/80/7, para. IV.127). Upon enquiry, the Advisory Committee was informed that the regular budget resources comprised of 7 posts (one P-4 in New York and six P-3 posts each in Bangkok, Cairo, Dakar, Istanbul, Nairobi and Panama City). Apart from the non-post resources linked to the 7 posts, there are no additional non-post resources dedicated to supporting UNODC field activities. The Committee notes that two of the six P-3 posts, one in Cairo and one in Istanbul, are proposed for abolishment under the revised estimates. The Advisory Committee recalls its recommendation regarding the holistic assessment of the cost effectiveness and operational benefits of the various UNODC locations in the context of the UN80 Initiative (see A/80/7, para. IV.127)

New York Liaison Office

IV.130 Upon enquiry, the Advisory Committee was informed that UNODC has an established office in New York, headed by 1 D-1 funded through extrabudgetary resources. The staffing complement in the liaison office totals 7, comprises: 1 D-1, 3 P-3 and 1 GS (OL) funded from extrabudgetary funds, and, 1 P-4 and 1 GS (OL) funded from the regular budget, Section 1 ODG Vienna.

Comments and recommendations on posts

Summary of staffing proposals/changes

Table IV.18

Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	142	1 USG, 3 D-2, 8 D-1, 15 P-5, 36 P-4, 35 P-3, 15 P-2/1, 3 GS (PL), 26 GS (OL)
Changes from 2025 to PPB 2026	2	Conversion of 2 temporary assistance positions of a continuing nature proposed as posts under subprogramme 9
Proposed for 2026	144	1 USG, 3 D-2, 8 D-1, 15 P-5, 36 P-4, 35 P-3, 15 P-2/1, 3 GS (PL), 28 GS (OL)
Changes from PPB2026 to 2026 RE		
Abolishment	26	3 P-5, 4 P-4, 6 P-3, 5 P-2/1, 1 GS(PL), 7 GS(OL)
2026 Revised estimates	118	1 USG, 3 D-2, 8 D-1, 12 P-5, 32 P-4, 29 P-3, 10 P-2/1, 2 GS (PL), 21 GS (OL)
Changes between approved 2025 and 2026 RE		
Abolishment	24	3 P-5, 4 P-4, 6 P-3, 5 P-2/1, 1 GS(PL), 5 GS(OL)

IV.131 Under the revised estimates report, the Secretary-General proposes a total of 118 regular-budget funded posts for UNODC, comprising 95 posts in the Professional and higher categories and 23 posts in the General Service and related categories, reflecting a decrease of 24 posts compared with the posts approved for 2025, or a reduction of 17.6 per cent in the number of posts under the regular budget and 9.3 per cent in proposed post resources for UNODC.

IV.132 The post changes reflect the abolishment of 26 posts (3 P-5, 4 P-4, 6 P-3, 5 P-2/1, 1 GS(PL), 7 GS(OL)), including one GS (OL) position proposed for conversion to a regular post under the proposed programme budget for 2026, as outlined in table 3 below, comprising: one post (P-3) in executive direction and management, seven posts (1 P-5, 1 P-4, 2 P-3 and 3 GS (OL)) in subprogramme 1, three posts (1 P-3 and 2 P2/1) in subprogramme 3, two posts (1 P-4 and 1 GS (OL)) in subprogramme 4, two posts (1 P-4 and 1 P-2) in subprogramme 5, two posts (1 P-5 and 1 GS (OL)) in subprogramme 6, one post (P-3) in subprogramme 7, one post (GS (OL)) in subprogramme 8, and, seven posts (1 P-5, 1 P-4, 1 P-3, 2 P2/1, 1 GS (PL) and 1 GS (OL)) in subprogramme 9. Upon enquiry, the Advisory Committee was informed that the proposed reductions were identified through a structured, consultative process whereby each division reviewed its staffing and programme plans to streamline functions while safeguarding core mandates and preserving the functional integrity of UNODC.

IV.133 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 21.5 to 19.5 per cent, while the proportion of Professional and above posts would increase from approximately 78.5 to 80.5 per cent. Within the Professional and higher categories, P-2 posts would decrease from approximately 13.3 to 10.5 per cent, and P-5 posts would decrease from approximately 13.3 to 12.6 per cent. No Director-level or higher posts were proposed for abolishment under the regular budget. Upon enquiry, the Advisory Committee was informed that UNODC has a lean organizational structure with only 12 posts (or 10 per cent) posts at the D-1 and

above level under the regular budget. The Committee was informed that while many functions that could be consolidated were integrated into roles at the P-3 and P-4 levels, abolishing D-level posts would risk weakening the strategic oversight, coordination and accountability for UNODC's programmes worldwide.

The Advisory Committee notes that no posts at the D-1 level and above are proposed for abolishment and considers that UNODC should keep its staffing at the D-1 and above levels under review.

IV.134 Information provided to the Advisory Committee indicates that of the two general temporary assistance positions (GS (OL)) proposed for conversion to regular posts in the proposed programme budget for 2026, the proposed conversion of one position remains valid while the other position is proposed for abolishment in the revised estimates. **The Advisory Committee recommends the approval of the proposed conversion of one general temporary position (GS (OL)) to a regular post.**

IV.135 The Advisory Committee notes that the indicated impact of the proposed adjustments to UNDOC support to its Governing Bodies as well as support provided to its different Conventions, and the intended mitigation measures aimed at lessening unduly negative impact on their work (see paras. IV.122 and IV.123 above). In that regard, the Committee notes the proposed abolishments include one Associate Crime Prevention and Criminal Justice Officer (P-2) post, under subprogramme 3, that provides substantive and technical support to States Parties in connection with the Conference of the States Parties to the United Nations Convention against Corruption (UNCAC) and its subsidiary bodies, and the support provided by UNODC in the framework of the Implementation Review Mechanism established under the Convention. The Committee also notes the proposed abolishment of one Associate Drug Control and Crime Prevention Officer (P-2) post, under subprogramme 9, whose functions contributes to substantive, technical and organizational support provided by UNODC to the Commission on Narcotic Drugs and its subsidiary bodies, and to the Commission on Crime Prevention and Criminal Justice. **With a view to mitigating the impact of the proposed reductions in the support provided by UNODC to its**

Governing Bodies and established Conventions, the Advisory Committee recommends against the proposed abolishment of the aforementioned Associate Crime Prevention and Criminal Justice Officer (P-2) post under subprogramme 3, and the Associate Drug Control and Crime Prevention Officer (P-2) post under subprogramme 9.

IV.136 Upon enquiry, the Advisory Committee was informed that of the 26 posts proposed for abolishment, 21 are vacant and 5 are encumbered. Should the General Assembly approve the post changes proposed by the Office, 17 vacant posts would remain.

IV.137 Upon enquiry, the Advisory Committee was informed that there would be further post reductions beyond 1 January 2026, comprising: (a) 1 Chief of Section (P-5) in the International Narcotic Control Board, planned for abolishment on 01/04/2026, (b) 1 Crime Prevention and Criminal Justice Officer (P-4) in the Crime Prevention and Criminal Justice Section, planned for abolishment on 01/11/2026, (c) 1 Public Information Officer (P-3) in the Policy Affairs Branch, planned for abolishment on 01/04/2026, and (d) 1 Programme Assistant (GS (OL) in the Organized Crime Branch, planned for abolishment on 01/09/2026.

Comments on non-post resources

IV.138 The proposed non-post resources for UNODC amount to \$3,590,800, reflecting a decrease of \$579,100 (or 13.9 per cent) compared with the approved level for 2025 and a decrease of \$814,500 (or 18.5 per cent) compared with the proposed programme budget for 2026.

Table IV.19

Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	20,831.2	21,695.8	23,595.1	16,638.3	25,070.2	(216.8)	21,405.4	(2,189.7)	(9.3%)	(3,664.8)	(14.6%)

Other staff costs	997.3	789.8	455.5	135.6	387.4	216.8	316.7	(138.8)	(30.5%)	(70.7)	(18.2%)
Non-staff compensation	–	–	–	–	–	–	–	–	–	–	–
Hospitality	1.3	1.0	1.4	–	1.4	–	1.4	–	–	–	–
Consultants	220.3	201.1	355.9	30.9	485.0	–	402.3	46.4	13.0%	(82.7)	(17.1%)
Experts	173.1	25.0	264.3	–	227.5	–	133.2	(131.1)	(49.6%)	(94.3)	(41.5%)
Travel of representatives	838.9	458.1	1,235.0	129.3	1,335.8	–	1,032.5	(202.5)	(16.4%)	(303.3)	(22.7%)
Travel of staff	331.8	202.1	588.8	54.1	570.7	(28.5)	500.7	(88.1)	(15.0%)	(70.0)	(12.3%)
Contractual services	594.4	454.9	845.5	102.3	977.0	–	860.3	14.8	1.8%	(116.7)	(11.9%)
General operating expenses	116.2	50.4	156.4	571.2	197.6	–	175.5	19.1	12.2%	(22.1)	(11.2%)
Supplies and materials	84.0	88.5	87.0	7.0	87.0	–	63.8	(23.2)	(26.7%)	(23.2)	(26.7%)
Furniture and equipment	143.8	233.7	180.1	38.4	135.9	(13.6)	104.4	(75.7)	(42.0%)	(31.5)	(23.2%)
Improvement of premises	–	0.7	–	(0.3)	–	–	–	–	–	–	–
Grants and contributions	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total	24,332.3	24,201.1	27,765.0	17,706.8	29,475.5	(42.1)	24,996.2	(2,768.8)	(10.0%)	(4,479.3)	(15.2%)

IV.139 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions on non-post resources of UNODC under travel of staff (\$28,500 or 5 per cent), and furniture and equipment (\$13,600 or 10 per cent) (A/80/7, para. IV.135).

Conclusion

IV.140 Subject to the observations and recommendation in paragraph IV.135 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UNODC.

Table IV.20

Summary of proposed post changes, by component or subprogramme

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-3	Management and Programme Analyst
Subprogramme 1 Countering transnational organized crime	Abolishment	(1)	P-5	Senior Crime Prevention and Criminal Justice Officer
		(1)	P-4	Crime Prevention and Criminal Justice Officer

		(1)	P-3	Crime Prevention and Criminal Justice Officer
		(1)	P-3	Crime Prevention and Criminal Justice Officer
		(1)	GS (OL)	Programme Management Assistant
		(2)	GS (OL)	Programme Management Assistant
Subprogramme 3 Countering corruption	Abolishment	(1)	P-3	Crime Prevention and Criminal Justice Officer
		(2)	P-2/1	Associate Crime Prevention and Criminal Justice Officer
Subprogramme 4 Terrorism prevention	Abolishment	(1)	P-4	Crime Prevention and Criminal Justice Officer
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 5 Justice	Abolishment	(1)	P-4	Crime Prevention and Criminal Justice Officer
		(1)	P-2/1	Associate Crime Prevention and Criminal Justice Officer
Subprogramme 6 Research, trend analysis and forensics	Abolishment	(1)	P-5	Chief of Section, Social Affairs
		(1)	GS (OL)	Staff Assistant
Subprogramme 7 Policy support	Abolishment	(1)	P-3	Public Information Officer
Subprogramme 8 Technical cooperation and field support	Abolishment	(1)	GS (OL)	Administrative Assistant
Subprogramme 9 Provision of secretariat services and substantive support to the United Nations intergovernmental bodies, the International Narcotics Control Board and the United Nations Congress on Crime Prevention and Criminal Justice	Abolishment	(1)	P-5	Chief of Section, Drug Control and Crime Prevention
		(1)	P-3	Drug Control and Crime Prevention Officer
		(1)	P-2/1	Associate Drug Control and Crime
		(1)	GS (PL)	Senior Statistics Assistant
		(1)	GS (OL)	Team Assistant
		(1)	P-4	Statistician
		(1)	P-2/1	Associate Statistician

Section 17, UN-Women

Regular budget	
Appropriation for 2025	\$11,443,400
Proposed revised estimates for 2026	\$9,707,100
Variance to 2025 appropriation	(\$1,736,300)
Variance to 2025 appropriation (percentage)	(15.2)

I. Overall revised estimates proposal

IV.141 The revised regular budget resources proposed by the Secretary-General for section 17 for 2026 amount to \$9,707,100 before recosting, reflecting a decrease of \$1,736,300, or 15.2 per cent, compared with the appropriation for 2025 (A/80/400, table 139). With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$1,705,900, or 14.9 per cent.

IV.142 The revised proposal for 2026 amounts to \$8,914,500 under post resources, reflecting a decrease of \$1,705,900, or 16.1 per cent, compared with the approved level for 2025, resulting from the proposed abolishment of nine posts. Under non-post requirements, the revised proposal for 2026 amounts to \$792,600, reflecting a decrease of \$30,600, or 3.7 per cent, compared with the level approved for 2025 due to a proposed reduction under consultants.

II. General observations

Efficiencies measures

IV.143 The Secretary-General indicates that the overall reduction is due mainly to the following factors:

- a) Leveraging technology: UN-Women will leverage data, digital tools and next-generation digital platforms towards enhanced planning, monitoring, and reporting capabilities with integrated project management functions and interface with its financial management system. Artificial intelligence tools will be used to automate routine administrative tasks, and to update digital platforms and databases. UN-Women will also increase the use of virtual or hybrid meetings where possible.
- b) Process Optimization: UN-Women will review its internal workflows to reduce procedural duplication in administrative processes, documentation and reporting. Administrative processes will be consolidated, reports will be streamlined, with reductions in less essential components, and duration of meetings will be reduced as appropriate.
- c) Allocative efficiencies: UN-Women is adjusting its planned 2026 deliverables and realigning resources with evolving operational and programmatic requirements (ibid., para. 161 (a)).

IV.144 Advisory Committee reiterates the expectation that UN-Women will continue to seek out opportunities to improve effectiveness and efficiency, while avoiding duplication in mandate implementation and encourages the Secretary-General to continue his efforts towards that end (A/80/7 IV.148) The Committee further notes that future budget submissions will reflect any changes arising from workstream 3 of the UN80 Initiative (A/80/400, para. 2) and looks forward to reviewing such proposals in relation to UN-Women.

Impact on mandate implementation and risk mitigation

IV.145 In the revised estimates for 2026, the Secretary-General anticipates that the reduction related to the proposed abolishment of nine posts (2 D-1, 2 P-5, 1 P-2/1 and 4 GS (OL)), would have an impact on the ability of UN-Women to sustain its current level of policy advice and normative support to member States. However, as mitigation measures, UN-Women will appropriately adjust its deliverables and better

leverage its partnerships to mitigate any negative impact on anticipated reduced participation in forums and processes that are critical to advancing gender equality and women's empowerment (A/80/400, para. 161 (a) (iii)). Upon enquiry, the Advisory Committee was informed that the revised estimates were developed through a careful and thorough process, with the primary objective of minimizing any adverse effects on the implementation of UN-Women's mandate. In identifying reductions, the approach was to prioritize targeting vacant or soon-to-be-vacant posts. The Committee was also informed that, while every effort has been made to mitigate the impact of these reductions, it is important to acknowledge that UN-Women operates with a lean regular budget footprint representing only 1.8 per cent of total UN-Women's budget.

Resolution on the revitalization of the Commission on the Status of Women

IV.146 Upon enquiry, the Advisory Committee was informed that, following adoption of the ECOSOC resolution on the revitalization of the Commission on the Status of Women (CSW) on 19 September 2025 (E/RES/2026/2), four days after release of the Secretary-General's report on the revised estimates for 2026, UN-Women will be challenged in its ability to fully implement the additional mandates entrusted by Member States under this resolution.

IV.147 According to the information provided upon enquiry, critical staffing and resource requirements would be needed in the following areas of activity: interactive multi-stakeholder hearing, working group on communications on the status of women, system-wide gender mainstreaming and coordination, high-level thematic events on emerging issues, regional preparatory meetings, civil society engagement in CSW preparations and follow-up and system-wide support for national preparations and use of CSW outcomes.

IV.148 The Advisory Committee was also informed upon enquiry, that the mandates introduced by ECOSOC Resolution 2026/2, represent an increase in the responsibilities for UN-Women in both its normative and coordination roles. The anticipated staffing reductions—specifically the abolition of 2 D-1,

2 P-5, and 1 P-2 positions across the intergovernmental work, including the CSW, civil society engagement, coordination, and human rights functions will pose challenges to implement this increase in UN-Women's responsibilities.

IV.149 The Advisory Committee notes that the proposed revised estimates were presented four days before the adoption of ECOSOC Resolution 2026/2 and makes further comments in paragraph IV.156 below.

III. Comments and recommendations on posts

Table IV.21
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular Budget		
Approved for 2025	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 9 P-4, 7 P-3, 5 P-2/1, 12 GS (OL)
Proposed programme budget 2026	49	1 USG, 1 ASG, 3 D-2, 4 D-1, 7 P-5, 9 P-4, 7 P-3, 5 P-2/1, 12 GS (OL)
Revised estimates 2026 (changes)		
Abolishment	9	2 D-1, 2 P-5, 1 P-2/1, 4 GS (OL)
Proposed for 2026	40	1 USG, 1 ASG, 3 D-2, 2 D-1, 5 P-5, 9 P-4, 7 P-3, 4 P-2/1, 8 GS (OL)
Extrabudgetary resources		
Estimate for 2025	471	1 ASG, 4 D-2, 20 D-1, 86 P-5, 61 P-4, 46 P-3, 10 P-2/1, 76 NPO, 46 GS (PL), 121 GS (OL)
Projected for 2026	471	1 ASG, 4 D-2, 20 D-1, 86 P-5, 61 P-4, 46 P-3, 10 P-2/1, 76 NPO, 46 GS (PL), 121 GS (OL)

IV.150 The revised proposal for posts amounting to \$8,914,500 reflects a decrease of \$1,705,900, or 16.1 per cent, compared with the level of appropriation for 2025. These resources would provide for 40 posts (32 Professional and higher categories and 8 General Service and related categories) which represents a reduction of nine posts, or 18.4 per cent compared to 2025 (A/80/400, table 140). The posts proposed for abolition are distributed as follows: Subprogramme, 1, Intergovernmental support, coordination and strategic partnership: five posts (1 D-1, 1 P-5, 1 P-2, 2 GS (OL)); Subprogramme 2, Policy and Programme activities: three posts (1 D-1, 1 P-5, 1 GS (OL)); Programme support: one post (1 GS (OL)) as shown in table IV.22 below.

Table IV.22

Information on the posts proposed for abolition

Grade	Functional Title	Component	
D1	Senior Advisor for Coordination / Gender Parity	Intergovernmental Support, coordination and strategic partnership	SP1
G6	Programme Management Assistant	Intergovernmental Support, coordination and strategic partnership	SP1
G6	Administrative Assistant	Intergovernmental Support, coordination and strategic partnership	SP1
P2	Partnerships Analyst	Intergovernmental Support, coordination and strategic partnership	SP1
P5	Policy Advisor in the Intergovernmental Support Section	Intergovernmental Support, coordination and strategic partnership	SP1
D1	Chief of Economic Empowerment	Policy and Programme activities	SP2
G6	Administrative Assistant	Policy and Programme activities	SP2
P5	Chief of Section responsible for Human Rights Policy	Policy and Programme activities	SP2
G6	Information Technology Assistant	Programme Support	PS

IV.151 Upon enquiry, the Advisory Committee was informed that, as at 5 October 2025, of the nine posts identified for abolishment, one position is currently encumbered, five were vacant (2 D-1, 3 GS (OL)) and three were temporarily encumbered by staff on temporary contracts as at 5 October 2025. The staff on the encumbered post will be separated upon reaching mandatory age of separation effective 1 January 2026. As a result, the proposed posts abolishment would not result in any termination of existing staff. Should the General Assembly approve the revised estimates, no vacant post would be retained. The Committee was also provided with information on the incumbency status of the post proposed for abolishment, as shown in table IV.23 below.

Table IV.23

Incumbency status of the posts proposed for abolition

Subprogramme 1	Subprogramme 2	Programme support
1 D-1 - Vacant 1 P-5 – Encumbered 1 P-2 – Encumbered 2 GS – Vacant	1 D-1 - Vacant 1 P-5 - Encumbered 1 GS - Encumbered	1 GS - Vacant

IV.152 With regard to the methodology used to select posts for abolition, the Committee was informed that UN-Women was guided by the Controller's instructions to freeze regular budget funded vacant posts in 2025 as part of the management of the liquidity challenges, in addition to the soon-to-be-vacant posts due to retirement. However, following the Executive Board's approval of the Strategic Plan and the ECOSOC resolutions on gender mainstreaming and CSW revitalization, there is now heightened emphasis on UN-Women's coordination and normative functions at global and regional levels. The proposed reductions therefore now risk limiting internal capacity to meet these expanded expectations, particularly in a context where gender expertise across the UN system is also being reduced.

IV.153 The Advisory Committee was also informed upon enquiry that, as a principle, the functions of the posts proposed for abolishment under the revised estimates will be terminated and will not be covered using extra-budgetary funds. The current intention of the Entity is not to shift these posts proposed for abolition to extra-budgetary resources but rather to abolish the posts and seek efficiencies. Furthermore, UN-Women is already challenged with around 20 per cent decline in voluntary contributions. However, given the responsibilities entrusted by the recent ECOSOC resolution (E/2026/L.2), UN-Women is reassessing the related requirements.

IV.154 With regard to the respective roles of the senior posts proposed for abolishment and the resulting structural changes, the Advisory Committee was provided upon request, with the following information:

- The Senior Advisor for Coordination / Gender Parity , D-1 post, in Subprogramme 1, Intergovernmental support, coordination and strategic partnerships for Women's

Economic Empowerment, is responsible for leading and overseeing UN-Women's policy analysis and intergovernmental normative support in three of the 'critical areas of concern' of Beijing Declaration and Platform for Action– poverty, economy and environment – and support to the national machineries in implementing Member State commitments in these areas. The Women's Economic Empowerment section and its Chief also lead in shaping UN-Women's substantive contribution to other inter-governmental fora such as climate change, environment and biodiversity, water, Financing for Development, Migration and others. Additionally, the Senior Advisor for Coordination / Gender Parity, D-1 post, supervises the work of the Office of the Focal person for Women in the UN System which is mandated to provide strategic and technical support to UN entities on issues related to gender parity and the creation of enabling environments in support of the Secretary-General's System-wide Strategy on Gender Parity.

- The Chief of Service, Programme Management, D1, post, in Subprogramme 2, Policy and Programme Division, carries the functional title of Chief of Economic Empowerment. The abolition of this post will result in the incumbent of a P-5 post assuming the function of Chief of leadership and decision making instead of a D1 post and altering the structure of the Policy and Programme Division where all six Thematic Sections (Women's Economic Empowerment, Leadership and Decision-Making, Ending Violence Against Women, Peace Security and Resilience, Humanitarian Action, Research and Data) have been headed by a D1 post so far.
- The Senior Programme Management Officer, P-5 post, in Subprogramme 2, Policy and Programme Division, is the Chief of Section responsible for Human Rights Policy including UN-Women's engagement in macroeconomic policy, sustainable development, and system-wide coordination in intergovernmental processes. The abolition of this post would have implications for the Entity's ability to fully

implement its normative mandate, as this would weaken UN-Women's ability to provide support and advice to Member States on intergovernmental processes.

IV.155 The Advisory Committee was also informed upon enquiry that, with the proposed abolition of these positions, UN-Women will reassess the workload and conduct a rebalancing of the functions across divisions, ensuring the priority deliverables associated with core mandates continue to be effectively supported.

IV.156 The Advisory Committee notes that five of the nine posts proposed for abolishment are located under subprogramme 1, in the Intergovernmental Support Division, at a time when the adoption of the ECOSCOC resolution 2026/2 on gender mainstreaming and CSW revitalization would require increased coordination and normative functions at global and regional levels. Taking into consideration the above, the Committee recommends against the abolishment of the Policy Advisor, P-5 post, Subprogramme 1, in the Intergovernmental Support Section. The Committee further trusts that more information on the rebalancing of the functions across divisions in order to ensure support to priority deliverables associated with core mandates will be provided to the General Assembly at the time of consideration of the present report.

IV. Comments and recommendations on non-post resources

IV.157 The revised proposal for non-post resources amounts to \$792,600, reflecting a decrease of \$30,400, or 3.7 per cent, compared with the 2025 appropriation. The revised proposal does not reflect any change compared to the proposed programme budget for 2026.

Table IV.24

Proposed resource changes by object of expenditure (Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure	Approved	Expenditures	Proposed	ACABQ	Revised	Amount	Percentage	Amount	Percentage
	(Jan-Dec 2024)			as of 30 September 2025	programme budget	recommendation in A/80/7	estimate				

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	10 168.9	10 170.2	10 620.4	7 605.0	10 620.4	-	8 914.5	(1 705.9)	(16.1)	(1 705.9)	(16.1)
<i>Other staff costs</i>	57.6	57.6	85.1	13.2	85.1	-	85.1	-	-	-	-
<i>Hospitality</i>	0.5	0.0	0.5	0.0	0.5	-	0.5	-	-	-	-
<i>Consultants</i>	41.4	38.9	98.7	12.9	68.3	(6.8)	68.3	(30.4)-	(30.8)	-	-
<i>Experts</i>	125.3	129.9	128.9	77.2	128.9	-	128.9	-	-	-	-
<i>Travel of representatives</i>	127.3	58.0	131.0	76.3	131.0	-	131.0	-	-	-	-
<i>Travel of staff</i>	25.7	8.7	26.4	0.0	26.4	-	26.4	-	-	-	-
<i>Contractual services</i>	76.2	205.1	185.7	140.3	185.7	-	185.7	-	-	-	-
<i>General operating expenses</i>	158.9	117.0	163.5	157.6	163.5	(18.6)	163.5	-	-	-	-
<i>Supplies and materials</i>	6.2	2.6	3.2	0.0	3.2	-	3.2	-	-	-	-
Total	10 788.0	10 788.0	11 443.4	8 082.5	11 413.0	(25.4)	9 707.1	(1 736.3)	(15.2)	(1 705.9)	(14.9)

IV.158 Upon enquiry, the Advisory Committee was informed that, in the revised estimates, the Secretary-General is not proposing any reduction in non-post resources due to the lean regular budget structure with approximately 93 per cent of the budget going towards funding staff costs, leaving very little flexibility to absorb the impact of reductions under non-staff. According to the information provided, any reduction of non-post costs related to CSW would affect several core aspects of its delivery, in particular, Member States' and experts' travel to CSW sessions would be curtailed, and support required for the negotiation of Agreed Conclusions and the production of official reports will be reduced. Moreover, key activities such as the organization of the multistakeholder hearing, the negotiation of modalities for interactive dialogues on the implementation of the Beijing Declaration and Platform for Action at CSW71, will be impacted if UN-Women is expected to reduce non-post costs. Additionally, reductions would risk leading to the discontinuation of essential services, such as international sign language interpretation services that are important to ensure the Commission's work remains inclusive and accessible to all.

IV.159 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Entity's non-post resources under consultants (\$6,800, or 10 per cent), and general operating expenses (\$18,600, or 10 per cent) (A/80/7, para. IV.153). **The Advisory Committee notes that the proposed resources under consultants and general operating expenses**

exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.

V. Conclusion

IV.160 Subject to its recommendations in paragraphs IV. 156 (post) and IV.159 (non-post) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for section 17, UN-Women.

Table 25: List of posts proposed for abolishment and redeployment

Section 17, UN-Women

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Programme support	Abolishment	(1)	GS (OL)	Information Technology Assistant
Subprogramme 1 Intergovernmental support, coordination and strategic partnerships	Abolishment	(1)	D-1	Principal Programme Management
		(1)	P-5	Senior Programme Management Officer
		(1)	P-2/1	Associate Programme Management Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 2 Policy and programme activities	Abolishment	(1)	D-1	Chief of Service, Programme Management
		(1)	P-5	Senior Programme Management Officer
		(1)	GS (OL)	Administrative Assistant

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Part V Regional cooperation for development

Section 18

Economic and social development in Africa

Section 18A

Economic Commission for Africa

Regular budget	
Approved for 2025	\$93,861,500
Proposed under revised estimates 2026*	\$84,136,100
Variance compared with 2025 approved	(\$9,725,400)
Percentage change	(10.4))
Variance compared with 2025 (excluding redeployment for the consolidation of payroll functions)	(9,142,900)
Percentage change	(9.7)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).	
* Excluding resources of \$177,300 redeployed for consolidation.	

V.1 The revised budget for section 18 amounts to \$84,136,100, reflecting a reduction of \$9,142,900 (or 10.2 per cent) compared with the appropriation for 2025. Excluding the proposed redeployment related to payroll consolidation, the proposal would reflect a 9.7 per cent reduction in comparison to the 2025 appropriation. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$9,320,200 (or 9.9 per cent) compared with the proposed budget for 2026.

V.2 The revised proposed resources mainly pertain to reduced requirements of \$5,844,200 under post resources, excluding an amount of \$177,300 (redeployed for the

consolidation of payroll functions in connection with the proposed common administrative platform, to section 29B, DOS, from Addis Ababa to Nairobi), and non-post requirements of \$3,298,700.

V.3 The reduced post requirements pertain to the proposed abolishment of 53 posts (1 D-1, 6 P-5, 7 P-4, 5 P-3, 3 P-2/1, 4 NPO, 27 LL), the redeployment (within section within duty station) of six posts (1 P-4, 2 P-3, 1 P-2/1 and 1 NPO from subprogramme 8 to subprogramme 1, and 1 P-3 from subprogramme 2 to EDM); and the redeployment (within section across duty station) of one P-3 post from Yaoundé to Lusaka; and one P-2/1 post from Lusaka to Rabat, as well as three posts (1 D-1, 1 P-5, 1 P-3) from Dakar to Addis Ababa. Though not reflected in the proposal before the Advisory Committee, the Committee was informed that the latter proposed staffing changes have been reversed (see paras. V.7 and V.12 below).

General observations

Regional Commissions and the UN80 Initiative

V.4 The Advisory Committee notes that the Secretary-General's progress report on Workstream 3 of the UN80 Initiative, entitled "Shifting Paradigms: United to Deliver", presents a vision of a coherent regional setup with capacities clustered in and around the Regional Commissions. In that context, the Secretary-General indicates the intention to launch a Regional Reset, with the establishment of a system-wide working group, chaired by the Deputy Secretary-General, to develop proposals on how to advance a reset of regional capacities for sustainable development, and also propose how to institutionalize Regional

Integrated Platforms. The Committee further notes that the envisioned establishment of United Nations System Data Commons initiative, as well as the established of Joint Knowledge Hubs, to be initially started within the Secretariat, will also have an impact on the work of the regional commissions. **The Advisory Committee notes the central role foreseen for regional commissions in the context of workstream 3 of the UN80 Initiative and trusts that further information on how the proposals under the revised estimates and workstream 3 are intended to be mutually supportive regarding the role of the regional commissions moving forward will be provided to the General Assembly in the context of the consideration of the present report and in the next budget submission. The Committee also notes that the normative and technical assistance work of the Commissions directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets.**

V.5 In the context of the proposed programme budget for 2026, the Advisory Committee was informed of the Commission's efforts towards the establishment of a Common Back Office (CBO) in ECA. **The Advisory Committee notes that the reforms envisaged under Workstream 3 of the UN80 Initiative provide an opportunity to strengthen coherence, interoperability, and shared service delivery across the regional commissions. The Committee looks forward to reviewing concrete proposals to this effect in future budget submissions, with specific information provided on how these reforms will be implemented at the regional level.**

Efficiency measures

V.6 The Secretary-General indicates that the organizational structural realignment proposed by ECA would result in an overall reduction of \$9,142,900. The related restructuring measures would include: (a) the consolidation of programme support functions at the Division level to comprise a standard support staff complement of one Administrative Assistant, one Staff Assistant and one Team Assistant per Division; (b) the standardization of the number of posts per subregional office; (c) the consolidation of the Division of Administration and the Division of Publications, Conference and Knowledge Management which would be merged into a new Administration and Conference Management Division for a single point of contact for administrative, publications and conference services; (d) the delivery of all natural resources-related workstreams under one Natural Resources and Food Systems Section by combining activities pertaining to land and agriculture transformation and natural resources management; (e) the merger of the urbanization workstream of subprogramme 1 with the development planning workstream of the same subprogramme, under a new Spatial and Development Planning Section. In addition, while ECA proposes to abolish 53 posts and reclassify 19 posts, the reconfiguration is expected to yield efficiencies gains of 12 per cent to 15 per cent in service delivery time and operating costs (A/80/400, para. 163 (b) (i)).

V.7 The Secretary-General indicates that the aforementioned newly merged Administration and Conference Management Division would not incorporate the Knowledge Management Services Section that was to be transferred under the African Institute for

Economic Development and Planning, and relocated from Dakar (Senegal) to Addis Ababa (Ethiopia) (A/80/400, para. 163 (b)(ii)). Upon enquiry, the Advisory Committee was informed that the relocation of the Institute from Dakar to Addis Ababa had been withdrawn following consultations with its Governing Council and Member States. The Secretary-General now proposes that the Institute should continue to operate from Dakar, preserving its institutional identity, visibility, and strong engagement with Member States, particularly in West Africa. Upon enquiry, the Advisory Committee was informed that the request for the withdrawal was made by ECA subsequent to the finalization of the revised estimates report, and that no corrigendum would be issued to the report in this regard. **The Advisory Committee notes that, despite the intention of the Secretary-General to withdraw the proposal to relocate the African Institute for Economic Development and Planning from Dakar (Senegal) to Addis Ababa (Ethiopia), no official corrigendum was issued to the revised estimates report. The Committee trusts that further clarification on the reasons for not following normal procedures to reflect the updates in the Secretary-General's proposals will be provided to the General Assembly at the time of consideration of the present report (see para. V.12 below).**

V.8 The Advisory Committee was also informed that ECA intends to promote standardization and equity in technical and administrative capacity across all subregions, involving the redeployment of posts among the subregional offices in Yaoundé, Lusaka, and Rabat, whereby each subregional office would comprise an identical staffing complement of 18 posts (1 D-1, 1 P-5, 3 P-4, 3 P-3, 1 P-2, 2 National Professional Officer, and 7 General Service). **While emphasizing the equal relevance of all subregional offices, the Advisory**

Committee considers that the substantive and technical capacity and related staffing complement necessary for mandate delivery may differ among the respective offices. The Committee trusts that further justification regarding the standardization of the staffing complements of the subregional offices, including with regard to the different challenges faced by countries in the subregions, and the related actual and anticipated workload, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

Impact on deliverables and mandate implementation

V.9 Upon enquiry, the Advisory Committee was informed that ECA's restructuring proposals are aimed at prioritizing efficiency and accountability and would consolidate overlapping workstreams to enhance coherence, eliminate duplication and optimize scope rather than reduce substance, while redirecting resources toward high-impact analytical work, digital platforms, and regional partnerships and safeguarding mandate implementation and service continuity while also preserving the Commission's core delivery capacity. No mandated output reports, meetings, or advisory services would be discontinued and ECA would maintain continuity of services through the redeployment and reclassifications of posts, and expanded job descriptions. The Committee was informed that mandated outputs, including flagship reports, intergovernmental meetings, and technical assistance, would remain stable, and that activities would be more thematically focused and increasingly delivered through hybrid modalities and regional knowledge hubs, thereby maintaining or even expanding coverage at lower cost. The Committee was also informed, upon enquiry, that ECA aims to minimize a negative impact on the implementation of its mandates and on its capacity to

support the African Union Commission, with mitigation measures to focus on prioritizing resources that directly support the African Union's G20 engagement, on leveraging the work of other regional economic commissions, and on partnering with African research institutions and universities for technical analysis and evidence generation. In addition, ECA intends to intensify its efforts to obtain extrabudgetary resources (A/80/400, para. 163 (b) (ii)). **The Advisory Committee trusts that ECA will redouble its efforts to obtain a sustainable stream of extrabudgetary resources, including in-kind contributions, and looks forward to an update thereon in the next budget submission.**

V.10 **The Advisory Committee notes that the efficiency measures introduced by ECA, including the expected efficiencies gains of 12 per cent to 15 per cent in service delivery time and operating costs result from the proposed reconfigurations (see paras. V.6 – V.7 above). While acknowledging the efforts undertaken by the Commission to improve the efficiency of delivery and to mitigate the anticipated impact of these measures on mandate implementation, the Committee emphasizes the importance of ensuring that operational adjustments sustain performance across all mandate areas and Commission offices and preserve the Commission's ability to provide timely and effective support to Member States.**

Comments and recommendations on posts

Table V.1

	Number	Details
<u>Approved for 2025</u>	534	1 USG, 2 D-2, 15 D-1, 43 P-5, 69 P-4, 76 P-3, 27 P-2/1, 17 NPO, 284 LL
<u>Changes from 2025 to PPB2026</u>		
Establishment	2	1 P-3 and 1 NPO in Addis Ababa (subprogramme 3)
Abolishment	(3)	1 P-5 (subprogramme 3) 2 LL (programme support)
Reclassification	–	1 P-4 (programme support) 2 LL (1 in subprogramme 9 and 1 in programme support)
Reassignment	–	2 D-1 (1 in subprogramme 7, component 1, and 1 in subprogramme 9) 1 P-5 (executive direction and management) 1 P-4 (programme support)
		2 P-3 (1 in subprogramme 1 and 1 in subprogramme 6) 6 LL (1 in subprogramme 2, 1 in subprogramme 3, 1 in subprogramme 7, component 1, 1 in subprogramme 7, component 2, and 2 in programme support)
Redeployment	–	1 P-5, 1 P-4, 1 P-2, 2 LL (programme support)
Conversion (from general temporary assistance to established posts)	11	1 D-1, 1 P-5, 1 P-4, 1 P-3 and 2 NPO (subprogramme 8); and 1 P-3, 1 NPO and 3 LL (programme support)
<u>2026 proposed programme budget</u>	544	1 USG, 2 D-2, 16 D-1, 43 P-5, 71 P-4, 78 P-3, 27 P-2/1, 21 NPO, 285 LL
<u>Changes from proposed programme budget 2026 to revised estimates 2026</u>		
Abolishment	53	1 D-1, 6 P-5, 7 P-4, 5 P-3, 3 P-2/1, 4 NPO, 27 LL
	15	15 LL
Reassignment		
Redeployment (within section within duty station)	6	1 P-4, 2 P-3, 1 P-2/1 and 1 NPO from subprogramme 8 to subprogramme 1 and 1 P-3 from subprogramme 2 to EDM
Redeployment (within section across duty station)	5	1 D-1, 1 P-5, 1 P-3 from Dakar to Addis Ababa (<i>the relocation of all aforementioned posts has been withdrawn, see below</i>); 1 P-3 from Yaoundé to Lusaka; 1 P-2/1 from Lusaka to Rabat
Redeployment across sections for consolidation of payroll functions	1	1 P-3 (to Section 29B, DOS, and from Addis Ababa to Nairobi)
<u>Revised estimates for 2026</u>	490	1 USG, 2 D-2, 15 D-1, 37 P-5, 64 P-4, 72 P-3, 24 P-2/1, 17 NPO, 258 LL
Changes between revised estimates 2026 and approved 2025	(44)	6 P-5, 5 P-4, 4 P-3, 3 P-2/1, 26 LL

V.11 Under the revised estimates for ECA for 2026, a total of 490 posts are proposed, a net decrease of 44 posts, or a reduction of 8.1 per cent in the number of ECA posts under the regular

budget and 9.6 per cent in the proposed post resources, compared with the approved post resources for 2025, as follows and as described in annex I below:

- a. Executive direction and management: abolishment (1 P-5, 1 P-3); reassignment (2 LL); redeployment (1 D-1, 1 P-5, 2 P-3);
- b. Programme support: abolishment (1 D-1, 5 P-4, 1 P-3, 1 P2/1, 1 NPO, 15 LL); reassignment (1 LL); redeployment (1 P-3);
- c. Subprogramme 1, Macroeconomic policy and governance: abolishment (1 P-5, 1 P-3,); reassignment (3 LL); redeployment (1 P-4, 2 P-3, 1 P2/1, 1 NPO);
- d. Subprogramme 2, Regional integration and trade: abolishment (1 LL); reassignment (1 LL);
- e. Subprogramme 3, Technology, innovation, connectivity and infrastructure development: abolishment (2 LL);
- f. Subprogramme 4, Data and statistics: abolishment (1 P-5, 1 P2/1); reassignment (2 LL);
- g. Subprogramme 5, Climate change, food security and natural resources: abolishment (1 P-5, 1 LL);
- h. Subprogramme 7, Subregional activities for development: abolishment (1 P-5, 2 P-3, 1 P-2/1, 1 NPO, 5 LL); reassignment (6 LL), redeployment (1 P-3, 1 P2/1);
- i. Subprogramme 8, Economic development and planning: abolishment (1 P-4, 2 NPO), redeployment (1 D-1, 1 P-5, 1 P-3); and
- j. Subprogramme 9, Poverty, inequality and social policy: abolishment (1 P-5, 1 P-4), redeployment (1 P-4, 2 P-3, 1 P2/1, 1 NPO).

V.12 Upon enquiry, the Advisory Committee was informed that the reversal of the relocation proposal of the African Institute for Economic Development and Planning from Dakar to Addis Ababa would result in a reduction of \$23,300 of the proposed resources in the revised estimates report, as the three related posts (1 D-1, 1 P-5, 1 P-3) would no longer be redeployed but would now remain in Dakar. The Committee was further informed that the related proposed conversions from general temporary assistance positions to posts, which had been proposed in the programme budget for 2026 remain valid. **The Advisory Committee notes that following consultations with its Governing Council and Member States, it is the Secretary-General's intention that the African Institute for Economic Development and Planning remains in Dakar. In that regard, and taking into consideration that maintaining the Institute in Dakar would result in a reduction of \$23,300 of the proposed resources in the revised estimates report, the Committee recommends against the proposal presented in the revised estimate report to redeploy three posts (1 D-1, 1 P-5, 1 P-3) from Dakar to Addis Ababa.**

V.13 From information provided to it, the Advisory Committee notes that the following proposed staffing changes presented the context of the proposed programme budget for 2026 remain valid (see also A/80/7, V.4): (a) the establishment of 2 posts (1 Economic Affairs Officer (P-3) and 1 Programme Management Officer (National Professional Officer)) under Subprogramme 3; (b) the abolishment of 3 posts (1 Chief of Section (P-5), 1 Senior Human Resources Assistant (Local level) and 1 Heavy Machine Operator (Local level)); (c) the conversion of 11 positions from general temporary assistance to established posts (1 D-1, 1 P-5, 1 P-4, 2 P-3, 3 National Professional Officer and 3 Local level); (d) the reclassification of 1 P-4 under programme support; (e) the reassignment of 10

posts (2 D-1, 1 P-5, 1 P-4, 2 P-3 and 4 Local level); and (f) the redeployment, still valid under the revised estimates, of 5 posts (1 P-5, 1 P-4, 1 P-2 and 2 Local level). The Committee further notes that the proposed conversion of two National Professional Officers (1 Associate Coordination Officer and 1 Associate Librarian) in IDEP, initially proposed as conversions to posts in the proposed programme budget for 2026 are now proposed as abolishments. The Committee recalls it was informed that the positions were critical to IDEP and are considered critical for the provision of technical training, oversight, delivery, monitoring and evaluation, and for support to empirical research and analysis, and related policies, procedures, objectives, and guidelines, relevant to IDEP's mandate. **In view of the proposed continuation of IDEP's work in Dakar and the important role of the proposed functions for IDEP's work, the Advisory Committee recommends against the proposed abolishment of the two aforementioned NB-O general temporary assistance positions.**

V.14 Regarding the proposed establishment of one Economic Affairs Officer (P-3) under subprogramme 3, Technology, innovation, connectivity and infrastructure development, the Advisory Committee notes that the related approved staffing complement comprises one D-1, three P-5, four P-4, and six Local level posts, with two of these Local level posts proposed for abolishment in the context of the revised estimates for 2026 (see para. **V.11 (e)** above). **The Advisory Committee considers that in view of the total existing staffing complement under subprogramme 3, which includes one P-4 and 2 P-5 level posts currently vacant, the addition of one further professional level post is not fully justified at this time. The Committee therefore recommends against the establishment of one Economic Affairs Officer (P-3) under subprogramme 3.**

V.15 Regarding the proposed staffing changes related to the proposal for standardization and equity in technical and administrative capacity across all subregions, involving the redeployment of posts among the subregional offices in Yaoundé, Lusaka, and Rabat (see para. V.13 above), the Advisory Committee notes that, according to the approved staffing table for 2025, the subregional offices have the following staffing complements: (a) West Africa: 18 posts; (b) North Africa: 19 posts; (c) East Africa and in Southern Africa: 20 posts each; and (d) Central Africa 23 posts. The Committee notes that the proposed change would result in a 21.7 per cent reduction in the number of posts in the subregional office in Central Africa, a percentage higher than other subregional offices and higher than the Commission as a whole. **In order to preserve the capacity of the subregional office in Central Africa to provide support to the countries in the subregion, the Advisory Committee recommends against the proposed abolishment of one Economic Affairs Officer (P-3) and against the proposed redeployment of one Economic Affairs Officer (P-3) from Yaoundé to Lusaka. In view of the existing capacity in Addis Ababa, and the efforts to streamline administrative capacities in ECA, the Committee recommends, instead, the abolishment of one vacant Administrative Officer (P-3) post in Addis Ababa, and the establishment of one Economic Affairs Officer (P-3) in the subregional office in Lusaka, in order to ensure that all subregional offices, excluding for Central Africa, will rely on the intended standard proposed capacity of 18 posts.**

V.16 Subject to its recommendation in paragraph V.14 above, the Advisory Committee recommends the approval of the aforementioned proposed staffing changes.

The Committee recalls that it recommended the approval of the proposed abolishments presented in the context of the proposed programme budget for 2026 (see also A/80/7, para. V.5).

V.17 The proportion of professional-level posts to general service-level posts under the approved budget for 2025 was 28.6, compared with 28 under the revised estimates for 2026, representing a 0.6 per cent decrease in the relative share of professional-level posts. The proportion of P-2 posts among professional and higher levels decreased from 11.6 per cent under the approved budget for 2025 to 11.1 per cent under the revised estimates. Furthermore, 1 D-1 and 6 P-5 posts are proposed for reduction, representing a decrease to 55 P-5 and above level posts proposed under the revised estimates for 2026 (or 25.6 per cent of total professional and above posts), from a total of 61 P-5 and above level posts approved for 2025 (or 26.2 per cent of total professional and above posts).

Vacant posts

V.18 Upon enquiry, the Advisory Committee was informed that of the 53 posts proposed for abolishment, 29 posts are encumbered and 24 posts are vacant. In total, as at 31 August 2025, the Commission has 51 vacant post, including 27 posts (53 per cent) not proposed for abolishment. The Committee was also informed that 25 staff members have participated in the early separation programme, and that two related posts are proposed for abolishment (1 Senior Human Resources Assistant (GS) and 1 Transport Assistant (GS)).

The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for

abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of ECA staff members who would otherwise be separated.

Non-post resources

Table V.2

Section 18A, Economic Commission for Africa: Evolution of resources

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(9)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	62,106.5	57,182.3	60,965.0	44,223.3	62,245.9	(1,605.4)	56,224.4	(4,740.6)	(7.8)	(6,021.5)	(9.7)
<i>Other staff costs</i>	5,811.3	4,094.1	5,965.3	3,327.3	4,424.5	1,430.8	3,888.8	(2,076.5)	(34.8)	(535.7)	(12.1)
<i>Hospitality</i>	23.9	22.7	24.6	10.0	24.6	-	24.6	-	-	-	-
<i>Consultants</i>	2,626.6	1,497.5	2,760.6	278.3	1,606.0	(240.9)	1,445.4	(1,315.2)	(47.6)	(160.6)	(10.0)
<i>Experts</i>	1,289.5	2,142.3	1,283.6	1,029.8	2,566.5	-	2,309.8	1,026.2	79.9	(256.7)	(10.0)
<i>Travel of staff</i>	1,385.2	1,585.8	1,464.5	607.2	1,553.3	(77.6)	1,398.0	(66.5)	(4.5)	(155.3)	(10.0)
<i>Contractual services</i>	8,375.3	7,836.1	9,194.9	6,388.0	8,895.7	-	8,006.1	(1,188.8)	(12.9)	(889.6)	(10.0)
<i>General operating expenses</i>	7,052.3	6,850.4	6,783.2	4,525.0	6,952.0	-	6,256.8	(526.4)	(7.8)	(695.2)	(10.0)
<i>Supplies and materials</i>	981.4	368.6	907.5	200.5	839.8	-	739.0	(168.5)	(18.6)	(100.8)	(12.0)
<i>Furniture and equipment</i>	3,177.5	2,319.0	3,202.7	1,657.3	3,078.9	(153.9)	2,701.0	(501.7)	(15.7)	(377.9)	(12.3)
<i>Improvement of premises</i>	68.3	389.3	71.9	171.7	207.4	-	186.7	114.8	159.7	(20.7)	(10.0)
<i>Grants and contributions</i>	1,802.2	1,682.9	1,237.7	680.2	1,061.7	-	955.5	(282.2)	(22.8)	(106.2)	(10.0)
<i>Other</i>	-	(1.2)	-	-	-	-	-	-	-	-	-
Total	94,700.0	85,969.8	93,861.5	63,098.6	93,456.0	(647.0)	84,136.1	(9,725.4)	(10.4)	(9,320.2)	(10.0)

V.19 The proposed non-post resources for ECA under the revised estimates for 2026 in the amount of \$27,911,700 reflect a decrease of \$4,984,800 (or 15.2 per cent) compared with the approved level for 2025.

V.20 Upon enquiry, the Advisory Committee was informed that the further proposed reductions under the revised estimates for 2026 for contractual services and general operating expenses derive primarily from efficiency gains achieved through the ongoing restructuring, improved resource management, and cost-containment measures implemented across administrative activities.

V.21 In connection with the proposed programme budget for 2026, the Advisory Committee recalls it recommended that the non-post resources of ECA in the amount of \$31,210,400 be decreased by \$472,400 to \$30,738,000, namely under consultants (\$240,900, or 15 per cent), travel of staff (\$77,600 or 5 per cent), and furniture and equipment (\$153,900 or 5 per cent) (A/80/7, para. V.10).

Section 18B

Regional Commissions New York Office

Regular budget	
Approved for 2025	\$1,061,400
Proposed under revised estimates for 2026	\$968,700
Variance compared with 2025 approved	(\$92,700)
Percentage change	(8.7)
Note: Unless otherwise noted, figures are at 2025 rates (i.e. before recosting).	

V.22 The revised budget for section 18B Regional Commissions New York Office amounts to \$968,700, reflecting a reduction of \$92,700 (or 8.7 per cent) compared with the

appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$92,700 (or 8.7 per cent) compared with the proposed budget for 2026.

V.23 The revised proposed post resources pertain to reduced requirements of \$90,300, mainly due to the proposed abolishment of one Staff Assistant (GS (OL)) post in the New York Office, which had already been vacant in the context of the proposed programme budget for 2026, and related reduced requirements of \$2,400 under non-post resources costs (see also A/80/7, para. V.23).

Table V.3
Section 18B Regional Commissions New York Office: Evolution of resources
(thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved January - December 2024	Expenditure (January - December 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	712.7	1,114.9	993.5	919.6	993.5	-	903.2	(90.3)	(9.1)	(90.3)	(9.1)
<i>Other staff costs</i>	12.2	1.8	12.6	-	12.6	-	12.6	-	-	-	-
<i>Hospitality</i>	2.3	1.1	2.4	-	2.4	-	-	(2.4)	(100.0)	(2.4)	(100.0)
<i>Travel of staff</i>	13.8	5.0	14.2	0.2	14.2	-	14.2	-	-	-	-
<i>Contractual services</i>	17.9	16.1	18.4	9.0	18.4	-	18.4	-	-	-	-
<i>General operating expenses</i>	9.0	4.3	9.3	2.0	9.3	-	9.3	-	-	-	-
<i>Supplies and materials</i>	3.9	2.9	4.0	-	4.0	-	4.0	-	-	-	-
<i>Furniture and equipment</i>	6.8	4.6	7.0	-	7.0	-	7.0	-	-	-	-
Total	778.6	1,150.7	1,061.4	930.8	1,061.4	-	968.7	(92.7)	(8.7)	(92.7)	(8.7)

Conclusion

V.24 Subject to the observations and recommendations in paragraphs V.12 to V.15 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 18, Economic and social development in Africa.

Table V.4

Proposed staffing changes

Section 18, Economic and social development in Africa

Section 18A, Economic Commission for Africa

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Chief of Section, Programme Management
		(1)	P-3	Programme Management Officer
	Reclassification	(1)	LL	Administrative Assistant
		2	LL	Programme Management Assistant
		(1)	LL	Staff Assistant
	Redeployment (within section across duty station) From Dakar to Addis Ababa	1	D-1	Principal Programme Management
	Redeployment (within section across duty station) From Dakar to Addis Ababa)	1	P-5	Senior Training Officer
	Redeployment (within section across duty station) From Dakar to Addis Ababa	1	P-3	Librarian
	Redeployment From subprogramme 2,	1	P-3	Programme Management Officer
	Abolishment	(1)	D-1	Chief of Service, Information Technology
Programme support		(1)	P-4	Facilities Management Officer
		(1)	P-4	Information Systems Officer
		(1)	P-4	Librarian
		(1)	P-4	Conference Services Officer
		(1)	P-4	Chief of Unit, Public Information

		(1)	P-3	Translator, French
		(1)	P-2/1	Associate Procurement Officer
		(1)	NPO	Human Resources Officer
		(1)	LL	Senior Accounting Assistant
		(1)	LL	Team Assistant
		(1)	LL	Senior Editorial Assistant
		(1)	LL	Finance Assistant
		(1)	LL	Human Resources Assistant
		(1)	LL	Senior Human Resources Assistant
		(1)	LL	Library Assistant
		(1)	LL	Senior Library Assistant
		(1)	LL	Senior Meetings Services Assistant
		(1)	LL	Senior Procurement Assistant
		(2)	LL	Programme Management Assistant
		(1)	LL	Protocol Assistant
		(1)	LL	Senior Sales and Marketing Assistant
		(1)	LL	Transport Assistant
		(1)	LL	Senior Telecommunications Technician
	Reclassification	(1)	NPO	Associate Finance Officer
		1	NPO	Associate Administrative Officer
		1	LL	Administrative Assistant
		(1)	LL	Finance Assistant
	Redeployment (across sections for consolidation of payroll functions) To Sect.29B (DOS)	(1)	P-3	Chief Finance Officer
Subprogramme 1 Macroeconomic policy and governance	Abolishment	(1)	P-5	Chief of Section, Economic Affairs
		(1)	P-3	Economic Affairs Officer
	Reclassification	1	LL	Programme Management Assistant
		1	LL	Research Assistant
		1	LL	Research Assistant
		(2)	LL	Staff Assistant
		(1)	LL	Staff Assistant
	Redeployment	1	P-4	Social Affairs Officer

	From subprogramme 9			
	Redeployment			
	From subprogramme 9	2	P-3	Social Affairs Officer
	Redeployment			
	From subprogramme 9	1	P-2/1	Associate Social Affairs Officer
	Redeployment			
	From subprogramme 9	1	NPO	Social Affairs Officer
Subprogramme 2 Regional integration and trade	Abolishment	(1)	LL	Research Assistant
	Reclassification	(1)	LL	Senior Programme Management Assistant
		1	LL	Research Assistant
		(2)	LL	Staff Assistant
		1	LL	Team Assistant
		1	LL	Senior Programme Assistant
	Redeployment			
	To Executive Direction and Management	(1)	P-3	Programme Management Officer
Subprogramme 3, Technology, innovation, connectivity and infrastructure development	Reclassification	1	LL	Procurement Assistant
		(1)	LL	Staff Assistant
	Abolishment	(1)	LL	Senior Administrative Assistant
		(1)	LL	Senior Research Assistant
Subprogramme 4 Data and statistics	Abolishment	(1)	P-5	Chief of Section, Statistics
		(1)	P-2/1	Associate Statistician
	Reclassification	1	LL	Programme Management Assistant
		1	LL	Research Assistant
		(1)	LL	Staff Assistant
		(1)	LL	Staff Assistant
Subprogramme 5, Climate change, food security and natural resources	Abolishment	(1)	P-5	Chief of Section, Programme Management
		(1)	LL	Staff Assistant
Subprogramme 7 Subregional activities for development	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	P-2/1	Associate Economic Affairs Officer
		(1)	NPO	Programme Management Officer

		(1)	LL	Library Assistant
		(1)	LL	Team Assistant
		(1)	LL	Staff Assistant
		(1)	LL	Staff Assistant
		(1)	LL	Transport Assistant
	Reclassification	(1)	LL	Finance Assistant
		1	LL	Information Management Assistant
		(1)	LL	Senior Information Systems Assistant
		1	LL	Procurement Assistant
		1	LL	Procurement Assistant
		1	LL	Procurement Assistant
		1	LL	Senior Procurement Assistant
		1	LL	Research Assistant
		(1)	LL	Staff Assistant
		(1)	LL	Staff Assistant
		(1)	LL	Team Assistant
		(1)	LL	Transport Assistant
	Redeployment (Within section across duty station) From Yaoundé to Lusaka)	1	P-3	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
	Redeployment (Within section across duty station) From Lusaka to Rabat)	(1)	P-2/1	Associate Economic Affairs Officer
		1	P-2/1	Associate Economic Affairs Officer
Subprogramme 8 Economic development and planning	Abolishment	(1)	P-4	Administrative Officer
		(1)	NPO	Associate Coordination Officer
		(1)	NPO	Associate Librarian
	Redeployment (Within section across duty station) From Dakar to Addis Ababa)	(1)	D-1	Principal Programme Management
		(1)	P-5	Senior Training Officer
		(1)	P-3	Librarian
Subprogramme 9 Poverty, inequality and social policy	Abolishment	(1)	P-5	Chief of Section, Economic Affairs
		(1)	P-4	Economic Affairs Officer

		(2)	LL	Staff Assistant
Redeployment to subprogramme 1		(1)	P-4	Social Affairs Officer
Redeployment to subprogramme 1		(2)	P-3	Social Affairs Officer
Redeployment to subprogramme 1		(1)	P-2/1	Associate Social Affairs Officer
Redeployment to subprogramme 1		(1)	NPO	Social Affairs Officer

Section 18B, Regional Commissions New York Office

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Regional Commissions New York Officer	Abolishment	(1)	GS (OL)	Staff Assistant

Section 19

Economic and social development in Asia and the Pacific

Regular budget

Approved for 2025	\$58,498,400
Proposed under 2026 revised estimates	\$50,973,600
Variance compared with 2025 approved	(\$7,524,800)
Percentage change	(12.9)

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

V.25 The revised budget for section 19 amounts to \$50,973,600 before recosting, reflecting a reduction of \$7,524,800 (or 12.9 per cent) compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal

represents a reduction of \$7,650,700 (or 13.1 per cent) compared with the proposed budget for 2026.

V.26 The revised proposed resources for ESCAP reflect reduced requirements of \$6,965,500 under post resources, pertaining mainly to the proposed abolishment of 63 posts (2 D-1, 2 P-5, 8 P-4, 7 P-3, 7 P-2/1, 37 LL), and reduced non-post requirements of \$685,200.

General observations

Regional Commissions and the UN80 Initiative

V.27 The Advisory Committee notes that the Secretary-General's progress report on Workstream 3 of the UN80 Initiative, entitled "Shifting Paradigms: United to Deliver", presents a vision of a coherent regional setup with capacities clustered in and around the Regional Commissions. In that context, the Secretary-General indicates the intention to launch a Regional Reset, with the establishment of a system-wide working group, chaired by the Deputy Secretary-General, to develop proposals on how to advance a reset of regional capacities for sustainable development, and also propose how to institutionalize Regional Integrated Platforms. The Committee further notes that the envisioned establishment of United Nations System Data Commons initiative, as well as the established of Joint Knowledge Hubs, to be initially started within the Secretariat, will also have an impact on the work of the regional commissions. Specifically, on the role of ESCAP within the aforementioned Workstream 3, the Advisory Committee was informed that ESCAP was already engaged in a number of related initiatives and activities, and for example, houses in its compound the Regional Office of the Development Coordination Office, and works

closely with the Development Coordination Office, and its two regional offices through inter-agency working groups, covering ESCAP member States (Asia-Pacific, in Bangkok and Central Asia, in Istanbul). ESCAP also works closely with the Resident Coordinator Offices and United Nations country teams in the Asia-Pacific region.

V.28 The Advisory Committee notes the central role foreseen for regional commissions in the context of Workstream 3 of the UN80 Initiative and trusts that further information on how the proposals under the revised estimates and workstream 3 are intended to be mutually supportive regarding the role of the regional commissions moving forward will be provided to the General Assembly in the context of the consideration of the present report and in the next budget submission. The Committee also notes that the normative and technical assistance work of the Commissions directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets.

V.29 Upon enquiry, the Advisory Committee was informed that while ECE and ESCWA do not have any subregional offices: ESCAP, ECA and ECLAC subregional offices are headed at the D-1 level, except for the ESCAP subregional office located in Thailand, where ESCAP is headquartered, and which is headed at the P-5 level. Regarding ESCAP, it is proposed to abolish two Heads of subregional offices (D-1), with the related functions to be provided by the Deputy Executive Secretary for Partnership and Coordination (D-2) from Bangkok (see also para. **V.39(j)** below). **The Advisory Committee underscores the equal relevance of all subregional offices and, while noting that substantive and technical capacity and related staffing complement may differ among respective offices (see also**

para. V.8), the local presence of the leadership post to head each Office is an integral part of the functions to be performed. The Committee is of the view that further clarification on the rationale and impact of the proposed abolishment of two Heads of regional offices should be provided to the General Assembly at the time of consideration of the present report.

Expected efficiencies and improvements

V.30 ESCAP will lead the establishment of a common administrative platform (CAP) through the consolidation of the administrative components of Secretariat entities based in Bangkok, aimed at creating economies of scale and consolidating duplicated administrative capacities. As ESCAP is already an established service provider, the establishment of the common administrative platform in Bangkok will require minimal new investments and build on the existing ESCAP service delivery structure, as most administrative services are already provided by the Commission to all Secretariat entities in Bangkok. The transition is being supported through the existing ESCAP service management team and the platform would be funded primarily on a cost-recovery basis. Related reductions would amount to \$1,011,300 pertaining to the abolishment of 13 posts across ESCAP administrative services of finance, human resources, travel and transport, procurement, asset management, facilities management and information technology services, effective 1 January 2026 (see also A/80/400, paras. 27 and 166). Upon enquiry, the Advisory Committee was informed that most regional offices of agencies, funds and programme are already co-located in Bangkok, and several are housed in the ESCAP building. The Committee was also informed that, at this stage, no additional posts, regular budget or extrabudgetary, were foreseen for

abolishment as part of the transition to the common administrative platform. The Committee was informed that increased transaction service requirements from entities with extrabudgetary-funded regional operations may increase the receipt of extrabudgetary resources to provide capacity and ensure continuity of service delivery of the platform.

V.31 The Advisory Committee notes that the reforms envisaged under Workstream 3 of the UN80 Initiative provide an opportunity to strengthen coherence, interoperability, and shared service delivery across the regional commissions. In that regard, the Committee welcomes that ESCAP will lead the establishment of a common administrative platform through the consolidation of the administrative components of all Secretariat entities based in Bangkok, aimed at creating economies of scale and consolidating duplicative administrative capacities. The Committee trusts that this consolidation will preserve robust operational capacity in the region and ensure that support services remain responsive to the needs of ESCAP subregional offices and of Member States at both the regional and national levels. In view of an expected increase in volume of service provision activities by ESCAP, the Committee trusts that more detailed information on the possible funding of the proposed abolished posts from cost-recovery would be provided to the General Assembly at the time of consideration of the present report and in future budget submissions. The Committee further trusts that more information on the expectation of covering the functions performed by the posts proposed to be abolished from cost-recovery will be provided to General Assembly at the time of consideration of the present report and looks forward to an update, including any lessons learned and financial implications, on the implementation of the common administrative platform in Bangkok in the next budget submission.

V.32 Other planned efficiency measures include renegotiated outsourced contracts and reduced printing requirements; increased use of in-house capacity in lieu of consultants; increased use of hybrid meetings in lieu of travel of experts; a reduction in official travel of staff; the procurement of laptops and other information technology equipment, as needed, by deferring equipment replacements; the discontinuation of the offsite server backup centre in Incheon; and reducing building-related operating and maintenance costs to tenants that use more floor space after the completion of the seismic mitigation retrofit and life-cycle replacements project. ESCAP also plans to increase the use of artificial intelligence and other technologies for documentation processing and translation, aimed at achieving efficiencies in the Conference and Documentation Services Section (see para. V.37 below). In that connection, ESCAP plans to conduct a review of its conference structure, with a view to a further organizational realignment after 2026. **The Advisory Committee looks forward to an update on ESCAP's conference structure review and the related efficiencies in the next budget submission.**

V.33 ESCAP anticipates savings of \$121,200 in 2026 resulting from the proposed to change of funding from the regular budget to extrabudgetary resources for two posts (1 Staff Assistant in the Conference and General Services Section; and 1 Programme Management Assistant in the Strategy and Programme Management Division). The Conference and General Services Section provides services to the programme divisions and to a growing base of external clients, and the related income generated through services provided would be sufficient to fund the positions. The The post of Programme Management Assistant provides services related to the implementation of regular budget and extrabudgetary activities A/80/400, para. 166). In addition, a cost

reduction of \$45,300 is expected in 2027 through the abolishment of one post proposed to be abolished during 2026.

V.34 The Advisory Committee was informed, upon enquiry, the proposals for the abolishment of posts were developed by: (a) ensuring minimal impact on existing staff by focusing on vacant positions and staff close to retirement; (b) identifying areas where artificial intelligence measures could be deployed with some effectiveness; (c) ensuring that, while some deliverables were downgraded or dropped, overall mandates were kept in place; and (d) maintaining the ratios of P-2 posts vs. P-5 and above posts at the levels before revised estimates.

V.35 The Advisory Committee was informed that while the Secretary-General has set a target for a reduction of 15 per cent to 20 per cent, ESCAP proposes a reduction of 13.1 per cent, including a 14.9 per cent (63 posts) post reduction. This would enable ESCAP to continue to deliver its mandates through its three core functions, with adjustment to the scope and quality of the deliverables. Also, ESCAP's non post resources have been reduced to a minimum level, and the Commission would not be able to absorb additional mandates or address unforeseen events or circumstances. ESCAP would also rely more heavily on extrabudgetary resources to sustain its activities and, in that connection, expects to exceed its target level for extrabudgetary contributions for 2025. ESCAP was actively working to diversify its donor base, including through enhanced collaboration with partners.

Impact on deliverables and mandate implementation

V.36 In 2026, ESCAP would adjust its deliverables and realign resources with evolving operational and programmatic requirements while minimizing any negative impacts on the implementation of mandates, and would operate with reduced capacity to support side events and commemorative activities and scale back on outreach and communication materials; reduce the duration of planned meetings where possible by using online formats; limit the scope of some publications or produce them as policy briefs instead; relying more on extrabudgetary resources to sustain essential activities (A/80/400, para. 166 (b) (iii)). Upon enquiry, the Advisory Committee was informed that while ESCAP would continue to implement the mandates under its purview, the scope and quality of some deliverables may be impacted. **The Advisory Committee notes the efficiency measures introduced by ESCAP and acknowledges the efforts undertaken by the Commission to improve its overall efficiency and to mitigate the anticipated impact of these measures on mandate implementation. The Committee emphasizes the importance of preserving the Commission's ability to provide timely and effective support to Member States.**

UN80, multilingualism and equal treatment of official languages

V.37 Upon enquiry, the Advisory Committee was informed that, as also described in paragraph V.39(b) below, reductions are proposed under ESCAP's entire range of language services, including editing, translation, interpretation, referencing, and terminology and that these reductions would make it difficult to implement multilingualism-related mandates on the equal treatment of working languages and the simultaneous distribution of official documents. In addition, ESCAP would have reduced dedicated capacity focusing on the United Nations Strategic Framework on

Multilingualism and to mark the annual International Language Days. The Committee was informed that most of ESCAP's publications and online public information materials are available in English only and that the proposed reductions would make it difficult to rectify the disparity between English and the other languages, unless extrabudgetary resources are generated. ESCAP issues the English versions of official documents six weeks prior to a meeting, and the versions in the other languages four weeks prior. ESCAP intends to continue to edit and translate all parliamentary documents to ensure that these are available in the four working languages (Chinese, English, French and Russian), with increased reliance on individual contractors. Furthermore, the Chinese and Russian language units would require ad hoc reinforcements to prepare documentation for the meetings of the Working Groups on the Asian Highway Network, on Dry Ports and on the Trans-Asian Railway Network, which function in Chinese, English and Russian only. ESCAP has been participating in the development, an effort led by DGACM, of a common mechanism for policy and technical solutions for artificial intelligence-powered language services, aimed at efficiencies in translation, interpretation and formatting. The Committee was informed that a number of challenges persist and relate to disparities in the development of technologies in the different languages, reputational damage owing to the premature adoption of technologies, in particular in simultaneous interpretation services, unforeseen costs, inadequate harmonization across duty stations that could affect professional standards and quality, and ethical and privacy considerations. **The Advisory Committee recalls that Chinese, English, Russian and French are official languages of ESCAP. The Committee notes the indicated impact on translation of**

parliamentary documents of the four languages and that some documents will continue to be provided through individual contractors and requests that further justifications be provided to the General Assembly at the time of consideration of this report. The Committee stresses that the General Assembly has repeatedly underscored the importance of the principle of equal treatment of all official languages and trusts that this principle will continue to guide the implementation of the measures adopted in the context of the UN80 Initiative (see also A/80/7, para. I.50).

V.38 The Committee has addressed the challenges and possible solutions aimed at supporting work processes with technology and the impact on productivity and output, including with respect to workload parameters, in paragraphs I.52 to I.62 of its report on the proposed programme budget for 2026.

Comments and recommendations on posts

Table V.5

	<i>Number</i>	<i>Details</i>
<u>Approved for 2025</u>	418	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 33 P-2/1, 3 NPO, 213 LL
<u>Changes from 2025 to PPB2026</u>		
Establishment	1	1 P-2 temporary post pursuant to General Assembly resolution 78/317
Conversion	4	4 conversions of long-term general temporary assistance positions to posts (LL)
<u>2026 proposed programme budget</u>	423	1 USG, 2 D-2, 15 D-1, 35 P-5, 63 P-4, 53 P-3, 34 P-2/1, 3 NPO, 217 LL
<u>Changes from proposed programme budget 2026 to revised estimates 2026</u>		
Abolishment	63	2 D-1, 2 P-5, 8 P-4, 7 P-3, 7 P-2/1, 4 NPO, 37 LL
<u>Revised estimates for 2026</u>	360	1 USG, 2 D-2, 13 D-1, 33 P-5, 55 P-4, 46 P-3, 27 P-2/1, 3 NPO, 180 LL

	<i>Number</i>	<i>Details</i>
Changes between revised estimates 2026 and approved 2025	(58)	2 D-1, 2 P-5, 8 P-4, 7 P-3, 7 P-2/1, 37 LL

V.39 Under the revised estimates for ESCAP for 2026, a total of 360 posts are proposed, a net decrease of 58 posts, or 14.9 per cent compared to the proposed budget for 2026, or a reduction of 13.9 per cent in approved post resources for 2025, as follows, and as also described in annex I:

- a. Executive direction and management: abolishment (1 P-3, 1 P2/1, 1 LL);
- b. Programme support: abolishment (3 P-4, 4 P-3, 2 P2/1, 29 LL): The Advisory Committee was informed that the proposed abolishments include a number of posts that are directly related to the provision of the required range of language services in official languages, namely: 1 Chief of Unit, Russian (P-4, vacant); 1 Reviser, Chinese (P-4, encumbered); 1 Translator, Chinese (P-3, encumbered); 1 Interpreter, Chinese (P-3,

encumbered); 2 Translators, Russian (P-3, 1 encumbered, 1 vacant)); 4 Editorial and Desktop Publishing Assistants for Chinese (encumbered, to retire in July 2026), English (encumbered), French (vacant), and Russian (encumbered) (Local level); 3 Language Reference Assistants for Chinese (vacant), French (encumbered), and Russian (to retire in January 2026) (Local level), and 1 Editorial Assistant, English (encumbered) (Local level).

Regarding the aforementioned posts of Chief of Unit, Russian (P-4) and of Reviser, Chinese (P-4), the Advisory Committee notes the increasing reliance of ESCAP on contractual services for translation, and therefore finds it prudent for the Commission to retain its capacity to ensure the necessary quality control required in language services (see also para. V.37 above). Therefore, the Committee recommends against the abolishments of the Chief of Unit, Russian (P-4) post and of the Reviser, Chinese (P-4) post.

- c. Subprogramme 1, Macroeconomic policy, poverty reduction and financing for development: abolishment (1 P-4);
- d. Subprogramme 2, Trade, investment and innovation: abolishment (1 P-5, 1 P-2/1, 2 LL);
- e. Subprogramme 3, Transport: abolishment (1 P-3, 1 LL);
- f. Subprogramme 4, Environment and development: abolishment (2 P-4, 1 LL);
- g. Subprogramme 5, Information and communications technology and disaster risk reduction and management: abolishment (1 P-3);

- h. Subprogramme 6, Social development: abolishment (2 P-4, 1 LL);
- i. Subprogramme 7, Statistics: abolishment (1 LL); and
- j. Subprogramme 8, Subregional activities for development: abolishment (2 D-1, 1 P-5, 3 P-2/1, 1 LL): Upon enquiry, the Advisory Committee was informed that located at the subregional office for North and Central Asia (Almaty, Kazakhstan) are the post of Chief of Office, Economic Affairs (D-1) which would soon become vacant with the current incumbent to retire in November 2025, and the post of Chief of Section, General Service (P-5) which is encumbered, and that located at the subregional office for South and South-West Asia (New Delhi, India) is the post of Chief of Office, Economic Affairs (D-1) which is also encumbered. The Committee was informed that the functions of the D-1 posts are representational for the engagement with subregional intergovernmental organizations and host country relations, and that the ESCAP Deputy Executive Secretary for Partnership and Coordination (D-2), located in Bangkok, would subsequently cover any leadership functions required for both of the aforementioned subregional offices. The Committee was informed, however, that the mandated work of the subregional offices would be negatively impacted, including with regard to the conduct of seminars and workshops on thematic areas on sustainable development, the advocacy work with member States on the United Nations Special Programme for the Economies of Central Asia, the issuance of technical materials on regional cooperation and integration for landlocked and

transit developing countries, and the overall support provided by ESCAP for technical cooperation activities in the subregion. **The Advisory Committee considers that the abolishment of the aforementioned posts would negatively affect the long-term work of ESCAP at the subregional level, and would in particular reduce ESCAP's outreach related to technical cooperation activities. Therefore, the Committee recommends against the following abolishments: at the subregional office for North and Central Asia (Almaty, Kazakhstan) of the post of Chief of Office, Economic Affairs (D-1); and at the subregional office for South and South-West Asia (New Delhi, India) of the post of Chief of Office, Economic Affairs (D-1).**

V.40 From information provided to it, the Advisory Committee notes that the proposed staffing changes presented in the context of the proposed programme budget for 2026 for ESCAP have been withdrawn. It is no longer proposed to establish one temporary post of Associate Economic Affairs Officer (P-2) from 2026 to 2034, pursuant to General Assembly resolution 78/317, covering the duration of The Antigua and Barbuda Agenda for Small Island Developing States: A Renewed Declaration for Resilient Prosperity. **The Advisory Committee notes that the Secretariat has presented the aforementioned proposed establishment of a temporary P-2 post towards the total number of abolishments proposed for 2026. The Committee considers that posts initially proposed for establishment and are then withdrawn, are not part of the baseline staffing complement and, therefore, cannot be considered as abolished posts.**

V.41 The proportion of professional-level posts to general service-level posts under the approved budget for 2025 was 48.3, compared with 49.2 under the revised estimates for 2026, representing a 0.9 per cent increase in the relative share of professional-level posts. The proportion of P-2 posts among professional and higher levels decreased from 16.3 per cent under the approved budget for 2025 to 15.3 per cent under the revised estimates. Furthermore, 2 D-1 and 2 P-5 posts are proposed for reduction, representing a decrease to 49 P-5 and above level posts proposed under the revised estimates for 2026 (or 27.7 per cent of total professional and above posts), from a total of 53 P-5 and above level posts approved for 2025 (or 26.2 per cent of total professional and above posts).

Vacant posts

V.42 Upon enquiry, the Advisory Committee was informed that 53 posts were vacant as at 30 September, of these, 28 posts (52.8 per cent) are proposed for abolishment, and 25 vacant posts (47.2 per cent) are not proposed for abolishment. The Committee was also informed that by 31 December 2025, 32 of the 63 posts proposed for abolishment are or will be vacant, while 26 posts would remain encumbered. The Committee was also informed that 18 staff members had participated in the early separation programme as of 23 October 2025. and that the applications had been approved by the Executive Secretary of ESCAP and submitted to DMSPC for final review. ESCAP intends to utilize the related encumbered posts to place staff members that would otherwise lose their employment due to the proposed post cuts. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for**

abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of ESCAP staff members who would otherwise be separated.

Non-post resources

Table V.6

Section 19, Economic and Social Commission for Asia and the Pacific: Evolution of resources

(in thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (January to December 2024)	Approved	Expenditure as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	50,570.6	48,035.4	52,503.5	37,022.3	52,823.4	(319.9)	45,857.9	(6,645.6)	(12.7)	(6,965.5)	(13.2)
Other staff costs	744.7	376.0	584.6	294.4	376.0	242.4	349.5	(235.1)	(40.2)	(26.5)	(7.0)
Hospitality	5.7	4.0	8.0	-	8.0	-	4.1	(3.9)	(48.8)	(3.9)	(48.8)
Consultants	314.2	249.4	273.1	110.8	311.2	(31.1)	231.1	(42.0)	(15.4)	(80.1)	(25.7)
Experts	417.9	274.6	465.2	14.9	497.2	-	377.4	(87.8)	(18.9)	(119.8)	(24.1)
Travel of staff	447.9	346.1	476.3	59.3	490.8	(49.1)	416.5	(59.8)	(12.6)	(74.3)	(15.1)
Contractual services	1,404.3	1,087.2	1,304.3	408.3	1,185.2	-	1,071.4	(232.9)	(17.9)	(113.8)	(9.6)
General operating expenses	2,131.3	1,935.0	2,211.1	1,420.5	2,279.4	-	2,082.0	(129.1)	(5.8)	(197.4)	(8.7)
Supplies and materials	149.3	48.2	157.0	13.6	131.4	-	131.4	(25.6)	(16.3)	-	-
Furniture and equipment	329.4	485.2	465.0	55.9	516.4	(77.5)	447.0	(18.0)	(3.9)	(69.4)	(13.4)
Improvement of premises	48.2	2.2	50.3	2.9	5.3	-	5.3	(45.0)	(89.5)	-	-
Grants and contributions	253.6	254.4	-	-	-	-	-	-	-	-	-
Total	56,817.1	53,097.7	58,498.4	39,402.9	58,624.3	(235.2)	50,973.6	(7,524.8)	(12.9)	(7,650.7)	(13.1)

V.43 The proposed non-post resources for ESCAP under the revised estimates for 2026 in the amount of \$5,115,700 reflect a decrease of \$879,200 (or 14.7 per cent) compared with the approved level for 2025.

V.44 In connection with the proposed programme budget for 2026, the Advisory Committee recalls that it recommended that the non-post resources of ESCAP in the amount of \$5,800,900 be reduced to \$5,643,200 (or 2.7 per cent), namely under consultants (\$31,100 or 10 per cent), travel of staff (\$49,100 or 10 per cent), and furniture and equipment (\$77,500 or 15 per cent) (A/80/7, para. V.34).

Conclusion

V.45 Subject to the observations and recommendations in paragraph V.39 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 19, Economic and social development in Asia and the Pacific.

Table V.7

Proposed staffing changes

Section 19, Economic and social development in Asia and the Pacific

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-3	Economic Affairs Officer
		(1)	P-2/1	Associate Economic Affairs Officer
		(1)	LL	Staff Assistant
Programme support	Abolishment	(1)	P-4	Chief of Unit, Information System
		(1)	P-4	Chief of Unit, Language
		(1)	P-4	Reviser, Chinese
		(1)	P-3	Interpreter, Chinese
		(1)	P-3	Translator, Chinese
		(2)	P-3	Translator, Russian
		(1)	P-2/1	Associate Conference Services Officer
		(1)	P-2/1	Associate Procurement Officer
		(1)	LL	Administrative Assistant

(1)	LL	Editorial Assistant
(1)	LL	Budget Assistant
(1)	LL	Documents Management Assistant

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(2) LL

Finance Assistant

(3) LL Human Resources Assistant

(3) LL Information Systems Assistant

(3) LL Language Reference Assistant

(1) LL Library Assistant

(1) LL Mail Assistant

(1) LL Meetings Services Assistant

(1) LL Senior Procurement Assistant

(1) LL Programme Management Assistant

(1) LL Property Control and Inventory Assistant

(1) LL Communications Assistant

(2) LL Staff Assistant
Editorial and Desktop Publishing Assistant,

(1) LL Chinese

(1) LL Editorial and Desktop Publishing Assistant, English
Editorial and Desktop Publishing Assistant, French

(1) LL Editorial and Desktop Publishing Assistant, Russian

(1) LL Senior Telecommunications Technical Assistant

(1) LL

Subprogramme 1 Macroeconomic

policy, poverty reduction and
financing for development

Abolishment

(1) P-4 Economic Affairs Officer

Subprogramme 2 Trade, investment
and innovation

Abolishment

(1) P-5 Chief of Section, Economic Affairs

(1) P-2/1 Associate Economic Affairs Officer

(1) LL Programme Management Assistant

(1) LL Staff Assistant

Subprogramme 3 Transport

Abolishment

(1) P-3 Economic Affairs Officer

(1) LL Staff Assistant

Subprogramme 4 Environment and
development

Abolishment

(1) P-4 Environmental Affairs Officer

(1) P-4 Economic Affairs Officer

(1) LL Team Assistant

Subprogramme 5 Information and

communications technology and disaster risk reduction and management	Abolishment	(1)	P-3	Economic Affairs Officer
Subprogramme 6 Social development	Abolishment	(2)	P-4	Social Affairs Officer
Subprogramme 7 Statistics	Abolishment	(1) (1)	LL LL	Research Assistant Staff Assistant

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Subprogramme 8 Subregional
activities for development

Abolishment

D-1

Head of Office, Economic Affairs

(2)

(1)

P-5

Chief of Section, General Service

(1)

P-2/1

Associate Social Affairs Officer

(2)

P-2/1

Associate Economic Affairs Officer

(1)

LL

Team Assistant

Section 20

Economic development in Europe

Regular budget

Appropriation for 2025	\$40,951,800
Proposed revised estimates for 2026	\$35,578,600
Variance compared with 2025 approved	(\$5,373,200)
Percentage change	(13.1)

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

V.46 The revised regular budget resources proposed by the Secretary-General for section 20 for 2026 amount to \$35,578,600 before recosting, reflecting a decrease of \$5,373,200, or 13.1 per cent, compared with the appropriation for 2025 (A/80/400, table 151). With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$5,380,900, or 13.1 per cent.

V.47 The revised proposal for 2026 amounts to \$33,889,000 under post resources, reflecting a decrease of \$4,958,400, or 12.8 per cent, compared with the approved level for 2025, resulting from the proposed abolishment of posts, offset in part by the proposed establishment of temporary posts for transitional capacity. Under non-post requirements, the revised proposal for 2026

amounts to \$1,689,600, reflecting a decrease of \$414,800, or 19.7 per cent, compared with the level approved for 2025.

General observations

V.48 The Advisory Committee notes that the Secretary-General's progress report on Workstream 3 of the UN80 Initiative, entitled "Shifting Paradigms: United to Deliver", presents a vision of a coherent regional setup with capacities clustered in and around the Regional Commissions. In that context, the Secretary-General indicates the intention to launch a Regional Reset, with the establishment of a system-wide working group, chaired by the Deputy Secretary-General, to develop proposals on how to advance a reset of regional capacities for sustainable development, and also propose how to institutionalize Regional Integrated Platforms. The Committee further notes that the envisioned establishment of United Nations System Data Commons initiative, as well as the established of Joint Knowledge Hubs, to be initially started within the Secretariat, will also have an impact on the work of the regional commissions. **The Advisory Committee notes the central role foreseen for regional commissions in the context of workstream 3 of the UN80 Initiative and trusts that further information on how the proposals under the revised estimates and workstream 3 are intended to be mutually supportive regarding the role of the regional commissions moving forward will be provided to the General Assembly in the context of the consideration of the present report and in the next budget submission. The Committee also notes that the normative and technical assistance work of the Commissions directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets.**

Efficiency measures

V.49 The Secretary-General indicates in his report that the Commission will deliver efficiencies through: (a) cost optimization, achieved through increased reliance on in-house capacity in lieu of temporary staff and consultants; (b) leveraging of technology for text editing and design; and (c) allocative efficiencies, which would adjust 2026 deliverables and realign resources to evolving operational and programmatic requirements while minimizing negative impacts on the implementation of mandates (ibid., para. 168 (a-c)). The Advisory Committee was informed, upon enquiry, that, even prior to the UN80 Initiative, ECE had engaged with its membership, through an initiative entitled “right-sizing and right-servicing the ECE subsidiary architecture” and that this initiative was ongoing and would continue in 2026, upon the decision of the General Assembly on the revised estimates. It was indicated to the Committee that, in the context of the revised estimates, ECE would pool support resources and reallocate responsibilities and tasks among existing staff but that the planned redistribution of workload did not constitute a structural change to the programme in the context of the revised estimates. Longer-term adjustments to the organizational structure of the Committee were expected to be proposed in the context of future proposed programme budget submissions following the outcome of UN80 Initiative.

Impact on mandate implementation and mitigation measures

V.50 With regard to the impact of the proposed efficiency measures on mandate implementation, the Secretary-General indicates in his report that the efficiencies would affect support to intergovernmental meetings, ICT maintenance and communication deliverables (ibid., para. 168 (c)). The Advisory Committee was informed, upon enquiry, that the proposed resource

reductions would result in decreases across all major categories of ECE deliverables, namely: substantive servicing of intergovernmental processes and expert bodies, including the preparation of parliamentary documentation, was expected to be reduced by up to 13 per cent; seminars, workshops and capacity-building events by 15 per cent; official publications by 15 per cent; and technical, advisory, digital and communication outputs by between 12 and 15 per cent, depending on the subprogramme. The reduction of 13 Professional and 15 General Service posts was expected to affect the substantive and logistical servicing of meetings, database maintenance and communication outputs. The Committee was further informed that, while ECE intended to employ technological and AI-based tools to mitigate these effects, such options remained limited in the absence of a global mandate for hybrid meetings. At the subprogramme level, the Committee was informed that the Transport Division performed a unique regulatory role within the United Nations system, comparable to ICAO and IMO, and that the proposed abolishment of two key Professional posts (P-5 and P-3) would significantly disrupt the servicing of intergovernmental bodies, weaken regulatory coherence and slow progress on global vehicle and road-safety standards.

V.51 To mitigate the impact of efficiency measures on the delivery of its mandate, it is indicated that ECE plans to pool support resources and reallocate responsibilities among existing staff, redistribute functions among existing D-1 and higher posts, and leverage technologies, including artificial intelligence (*ibid.*). The Advisory Committee was informed, upon enquiry, that, while ECE would continue to rely on solutions provided centrally at no additional cost by OICT, the shift to the use of AI would require investment in digital tools, including licenses and software, and would be done in lieu of employing two support posts (2 GS/OL) proposed for abolishment in the revised estimates. With respect to overall mitigation measures, it was indicated to the Committee that ECE intended to consult with Member States on the streamlining meetings,

prioritizing flagship publications and reallocating resources to sustain core normative and technical functions. **The Advisory Committee trusts that ECE will continue to monitor the implementation of mitigation measures to ensure that the pursuit of efficiencies does not have an unduly negative impact on Commission's capacity to provide substantive, high-quality support to Member States.**

V.52 The Advisory Committee recalls that, during its consideration of the proposed programme budget for 2026, it was informed that, in compliance with regulation 5.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2018/3), staff did not move flexibly across subprogrammes to address emerging needs (A/80/7, para. V.45). The Committee notes that the organizational structure of the Commission (see, for example, A/80/6 (Sect. 20), annex) consolidates staffing capacities dedicated to related thematic areas but programmed, under certain divisions, to different subprogrammes, namely in statistics (subprogrammes 3 and 8), economic cooperation and trade (subprogrammes 4 and 6), and forests, land and housing (subprogrammes 7 and 8). **The Advisory Committee considers that regulation 5.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation does not preclude the utilization of approved resources in support of different mandates of the Office. The Committee trusts that in the context of the UN80 Initiative, ECE will take into account the existing resources in its staffing complement to mitigate the impact on mandate delivery.**

V.53 Upon enquiry, the Advisory Committee was informed that, unlike the practice for other regional commissions, the budget of ECE did not include resources for back-office administration, general services or conference servicing and that those functions were

administered by the United Nations Office at Geneva and consolidated under section 29E, Administration, Geneva, and section 2, General Assembly and Economic and Social Council Affairs and Conference Management. ECE relied on UNOG and DGACM as its service providers for transactional and administrative functions, and the reductions proposed under those sections would therefore have a direct impact on ECE operations, particularly in the areas of documentation, intergovernmental servicing and logistical support. Proposed reductions in ICT posts under programme support were also expected to limit in-house capacity to meet information technology needs, leaving ECE dependent on outsourcing and collaboration with OICT and UNOG ICTS. **The Advisory Committee notes that ECE is a net recipient of administrative and conference-support services from other Secretariat entities and that the Commission’s budget is not designed to serve as a provider of backstopping administrative support. The Committee trusts that the Secretary-General will include in future budget proposals an assessment of how the potential establishment of a common administrative platform in Geneva in the second phase of platform roll-out in 2027 (A/80/400, para. 19) will enhance the support currently provided separately to ECE by UNOG, DGACM, and OICT.**

Comments and recommendations on posts

Table V.8
Staffing resources

	Number	Details
Approved for 2025	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL), 57 GS (OL)
Changes from 2025 to PPB 2026	-	
PPB 2026	188	1 USG, 1 D-2, 8 D-1, 23 P-5, 35 P-4, 39 P-3, 21 P-2/1, 3 GS (PL), 57 GS (OL)
Changes from PPB 2026 to		

	<i>Number</i>	<i>Details</i>
RE 2026		
Abolishment	(28)	1 D-1, 2 P-5, 1 P-4, 5 P-3, 4 P-2/1, 1 GS (PL), 14 GS (OL)
Establishment	3	1 P-3, 2 GS (OL)
RE 2026	163	1 USG, 1 D-2, 7 D-1, 21 P-5, 34 P-4, 35 P-3, 17 P-2/1, 2 GS (OL), 45 LL
Changes between PPB2026 and 2025 approved		
Abolishment	(28)	1 D-1, 2 P-5, 1 P-4, 5 P-3, 4 P-2/1, 1 GS (PL), 14 GS (OL)
Establishment	3	1 P-3, 2 GS (OL)

V.54 Under the revised estimates report, the Secretary-General proposes a total of 163 regular budget funded posts for 2026, reflecting a net decrease of 25 posts compared with the posts approved from 2025, or a reduction of 13.3 cent in the number of posts under the regular budget and 12.8 per cent in proposed post resources.

V.55 The post changes reflect the abolishment of 28 posts (1 D-1, 2 P-5, 1 P-4, 5 P-3, 4 P-2/1, 1 GS (PL), 14 GS (OL)) and the establishment of 3 temporary posts (1 P-3, 2 GS (OL)) as outlined in the annex below, comprising: three posts (3 GS (OL)) proposed to be abolished under executive direction and management; 4 posts (1 D-1, 3 GS (OL)) proposed to be abolished under subprogramme 1, Environment; 5 posts (1 P-5, 1 P-3, 3 GS (OL)) proposed to be abolished and one post (1 GS (OL)) proposed to be established for transitional capacity under subprogramme 2, Transport; 4 posts (1 P-4, 1 P-3, 1 P-2/1, 1 GS (OL)) proposed to be abolished under subprogramme 3, Statistics; 2 posts (1 GS (PL), 1 GS (OL)) proposed to be abolished under subprogramme 4, Economic cooperation and integration; one post (1 GS (OL)) proposed to be abolished under subprogramme 5, Sustainable energy; 4 posts (1 P-5, 1 P-3, 1 P-2/1, 1 GS (OL)) proposed to be abolished and one post (1 GS (OL)) proposed to be established for transitional capacity under subprogramme 6, Trade; one post (1 P-2/1) proposed to be abolished under subprogramme 7, Forestry and timber; one post (1 GS (OL)) proposed to be abolished under

subprogramme 8, Housing, land management and population; and, three posts (2 P-3, 1 P-2/1) proposed to be abolished and one post (1 P-3) proposed to be established for transitional capacity under programme support.

V.56 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 31.9 per cent to 28.8 per cent, while the proportion of posts in the Professional and higher categories would increase correspondingly. Within the Professional and higher categories, P-2/1 posts would decrease from 16.4 to 14.7 per cent, and P-5 and above posts would rise from 25.8 to 25.9 per cent. The Advisory Committee notes that one post at the D-1 level is being proposed for abolishment.

V.57 Upon enquiry, the Advisory Committee was informed that of the 28 posts proposed for abolishment, 17 were encumbered as at 7 October 2025 and 11 posts were vacant, and that 5 staff members had applied for early termination packages, of which 4 staff members encumbered posts slated for abolishment. Should the General Assembly approve the post changes proposed by the Office, 21 posts are projected to be vacant as at 1 January 2026. The Committee was further informed that 29 posts and 2 GTA position (1 D-1, 4 P-5, 7 P-4, 8 P-3, 5 P-2, 6 GS (OL)) were vacant as at 7 October 2025. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of ECE staff members who would otherwise be separated.**

Normative functions

V.58 The Advisory Committee notes that among the proposed abolishments are two posts (1 P-5, 1 P-3) within subprogramme 2, Transport, performing normative functions (see para. V.50 above). The Committee was informed, upon enquiry, that the posts support, respectively, the work of the secretariats to the ECOSOC Committee of Experts on the Transport of Dangerous Goods and the Working Party on Passive Safety. The Committee was further informed that, to mitigate disruptions to safety regulations and global regulatory alignment, ECE would consult with Member States on streamlining meetings and reallocating resources within the subprogramme.

The Advisory Committee notes the mitigation of the effects of the proposed post abolishments anticipate concurrence of Member States on the streamlining of meetings, which should be part of discussions under workstream 2, and trusts that more information in that regard will be provided to the General Assembly at the time of its consideration of the present report. The Committee is also of the opinion that, in view of the high level of vacant posts and positions (see para. V.57 above), the proposed abolishments would carry the risk of disrupting the core normative work of the Commission, specifically in the servicing of related intergovernmental bodies, weakening regulatory coherence and slowing progress on global standards. The Advisory Committee therefore recommends against the proposed abolishment of two posts (1 P-5, 1 P-3) under subprogramme 2, Transport. Any related non-post resources should be adjusted accordingly.

Aarhus Convention

V.59 The Advisory Committee was informed, upon enquiry, that the Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (Aarhus Convention), adopted in 1998, designates the ECE as its secretariat, with the

ECE Environment Division performing the related functions and servicing intergovernmental and expert meetings under the Convention. Pursuant to its article 19, the Aarhus Convention is a global instrument open for accession to all United Nations Member States and that the Convention currently had 48 states parties, including the European Union and its member States, the majority of countries in Eastern Europe, Central Asia, the Caucasus and South-Eastern and Northern Europe, as well as Guinea-Bissau.

V.60 The Advisory Committee was further informed that, under the regular budget, there were three posts (1 P-4, 1 P-2 and 1 (GS (OL))) dedicated at 50 per cent to supporting the work of the Convention. In addition, the Aarhus Convention received extrabudgetary resources providing for six project positions (1 P-4, 2 P-3, 1 P-2 and 1 (GS (OL))). Upon enquiry, it was confirmed to the Committee that no cost-recovery mechanism had been established to reimburse the regular budget for staff time or services provided in support of the Convention and that the servicing of the Convention formed an integral part of ECE appropriations since the biennium 1998-1999.

Transitional capacity

V.61 The Advisory Committee notes that the three temporary posts proposed for establishment for transitional capacity comprised one Programme Management Assistant (General Service (Other level)), one Information Systems Assistant (General Service (Other level)) and one Information Systems Officer (P-3), and would be required through 30 April 2026, 31 May 2026 and 30 November 2026, respectively (A/80/400, para. 169). Upon enquiry, the Committee was informed that the transitional capacity was time-limited and intended to address short-term needs allowing ECE to ensure operational continuity and to complete, decommission or transfer ICT tools, and that the needed functions could not be sourced through UNOG. The Committee was

provided with additional information in respect of the functions of the posts, which included the following: for the Programme Management Assistant (GS (OL)), support for the organization of intergovernmental meetings, the production of parliamentary and technical documents, and the management of seminars, workshops and digital databases; for the Information Systems Assistant (GS (OL)), the design, development and maintenance of trade-related websites and directories, support for technical cooperation projects and quality information management; and for the Information Systems Officer (P-3), oversight of IT operations, including web-based systems, local networks, publishing applications and cybersecurity. **The Advisory Committee recommends approval of the proposal of the Secretary-General for the establishment of three temporary posts (1 P-3, 2 GS (OL)).**

Comments and recommendations on non-post resources

Table V.9
Evolution of resources

In thousands of USD

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditure as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate ^a	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	37,726.2	36,164.6	38,847.4	27,128.8	38,847.4	-	33,889.0	(4,958.4)	(12.8)	(4,958.4)	(12.8)
Other staff costs	605.6	57.6	609.2	2.0	609.2	-	488.1	(121.1)	(19.9)	(121.1)	(19.9)
Hospitality	5.7	3.4	5.9	-	5.9	-	5.9	-	-	-	-
Consultants	169.9	18.5	141.7	34.2	153.8	(12.1)	108.8	(32.9)	(23.2)	(45.0)	(29.3)
Experts	40.0	1.6	41.6	-	29.5	-	29.5	(12.1)	(29.1)	-	-
Travel of staff	188.0	39.1	199.3	21.9	199.3	(19.9)	199.3	-	-	-	-
Contractual services	824.8	505.4	810.3	366.5	818.0	(7.7)	629.7	(180.6)	(22.3)	(188.3)	(23.0)
General operating expenses	69.0	36.8	83.7	16.0	83.7	-	64.4	(19.3)	(23.1)	(19.3)	(23.1)
Supplies and materials	40.6	3.2	29.6	9.3	29.6	-	22.8	(6.8)	(23.0)	(6.8)	(23.0)

<i>Furniture and equipment</i>	200.6	13.1	183.1	56.3	183.1	(25.0)	141.1	(42.0)	(22.9)	(42.0)	(22.9)
Total	39,870.4	36,843.4	40,951.8	27,634.9	40,959.5	(64.7)	35,578.6	(5,373.2)	(13.1)	(5,380.9)	(13.1)

^a includes transitional capacities

V.62 The revised non-post resources for 2026 amount to \$1,689,600, reflecting a decrease of \$414,800, or 19.7 per cent, compared with the approved level for 2025. The decrease in requirements reflects mainly proposed reductions under the other staff costs and contractual services budget classes (A/80/400, table 151). It is indicated in the report that the reduction under non-post resources reflects cost-optimization increased reliance on in-house capacity in lieu of temporary staff and consultants (A/80/400, para. 168 (a)).

V.63 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Commission's non-post resources under consultants (\$12,100, or 7.9 per cent), travel of staff (\$19,900, or 10 per cent), contractual services (\$7,700, or 1.0 per cent), and furniture and equipment (\$25,000, or 13.7 per cent) (A/80/7, para. V.73). **The Advisory Committee notes that the proposed resources under travel of staff exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

V.64 **Subject to its recommendations and observations in paragraphs V.58 and V.61 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 20, Economic development in Europe.**

Proposed staffing changes

Section 20, Economic development in Europe

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	GS (OL)	Graphic Design Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Team Assistant
Programme support	Abolishment	(2)	P-3	Information Systems Officer
		(1)	P-2/1	Associate Information Systems Officer
	Establishment (Transitional capacity)	1	P-3	Information Systems Officer
Subprogramme 1 Environment	Abolishment	(1)	D-1	Chief of Service, Environmental Affairs
		(3)	GS (OL)	Programme Management Assistant
Subprogramme 2 Transport	Abolishment	(1)	P-5	Chief of Section, Economic Affairs
		(1)	P-3	Mechanical Engineer
		(1)	GS (OL)	Editorial Assistant
		(2)	GS (OL)	Programme Management Assistant
	Establishment (Transitional capacity)	1	GS (OL)	Programme Management Assistant
Subprogramme 3 Statistics	Abolishment	(1)	P-4	Statistician
		(1)	P-3	Statistician
		(1)	P-2/1	Associate Statistician
		(1)	GS (OL)	Statistics Assistant
Subprogramme 4 Economic cooperation and integration	Abolishment	(1)	GS (PL)	Senior Research Assistant, Social Affairs
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 5 Sustainable energy	Abolishment	(1)	GS (OL)	Programme Management Assistant
Subprogramme 6 Trade	Abolishment	(1)	P-5	Chief of Section, Economic Affairs
		(1)	P-3	Economic Affairs Officer
		(1)	P-2/1	Associate Database Administrator
		(1)	GS (OL)	Information Systems Assistant
	Establishment (Transitional capacity)	1	GS (OL)	Information Systems Assistant

Subprogramme 7 Forestry and timber	Abolishment	(1)	P-2/1	Associate Economic Affairs Officer
Subprogramme 8 Housing, land management and population	Abolishment	(1)	GS (OL)	Statistics Assistant

Section 21

Economic and social development in Latin America and the Caribbean

Regular budget	
Appropriation for 2025	\$62,821,700
Proposed revised estimates for 2026	\$56,247,700
Variance compared with 2025 approved	(\$6,574,000)
Percentage change	(10.5)
Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.65 The revised regular budget resources proposed by the Secretary-General for section 21 for 2026 amount to \$56,247,700 before recosting, reflecting a decrease of \$6,574,000, or 10.5 per cent, compared with the appropriation for 2025 (A/80/400, table 188). With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$6,593,700, or 10.5 per cent.

V.66 The revised proposal for 2026 amounts to \$46,960,900 under post resources, reflecting a decrease of \$5,645,400, or 10.7 per cent, compared with the approved level for 2025, resulting from the proposed abolishment and reclassification of posts and positions. Under non-post requirements, the revised proposal for 2026 amounts to \$9,286,800, reflecting a decrease of \$928,600, or 9.1 per cent, compared with the level approved for 2025.

General observations

V.67 The Advisory Committee notes that the Secretary-General's progress report on Workstream 3 of the UN80 Initiative, entitled "Shifting Paradigms: United to Deliver", presents a vision of a coherent regional setup with capacities clustered in and around the Regional Commissions. In that context, the Secretary-General indicates the intention to launch a Regional Reset, with the establishment of a system-wide working group, chaired by the Deputy Secretary-General, to develop proposals on how to advance a reset of regional capacities for sustainable development, and also propose how to institutionalize Regional Integrated Platforms. The Committee further notes that the envisioned establishment of United Nations System Data Commons initiative, as well as the established of Joint Knowledge Hubs, to be initially started within the Secretariat, will also have an impact on the work of the regional commissions. **The Advisory Committee notes the central role foreseen for regional commissions in the context of workstream 3 of the UN80 Initiative and trusts that further information on how the proposals under the revised estimates and workstream 3 are intended to be mutually supportive regarding the role of the regional commissions moving forward will be provided to the General Assembly in the context of the consideration of the present report and in the next budget submission. The Committee also notes that the normative and technical assistance work of the Commissions directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets.**

Efficiency measures

V.68 The Secretary-General indicates in his report that the Commission will deliver efficiencies through: (a) non-post cost optimization, achieved through discretionary spending reviewed to retain only essential IT licenses, renegotiation of rental and utilities contracts, introduction of

consumption ceilings, and deferral of purchases of non-critical furniture and equipment; (b) leveraging of technology through the increased use of virtual and hybrid formats for workshops and training to reduce infrastructure reliance while maintaining quality and reach; (c) process optimization, through streamlined workflows, consolidated reporting lines, and simplified publication processes to improve efficiency, reduce duplication, and lessen dependence on external providers; (d) organizational optimization, through the centralization of finance, procurement, and support functions at headquarters; and (e) allocative efficiencies, which would adjust 2026 deliverables by condensing events, reducing publication volumes, and shifting to digital formats, with key reports maintained but streamlined (*ibid.*, para. 170 (a-e)).

Impact on mandate implementation and mitigation measures

V.69 With regard to the impact of efficiency measures, the Advisory Committee was informed that the impact in aggregate was twofold: first, to achieve measurable efficiencies through cost optimization, consolidation of back-office functions, digitalization of knowledge delivery, and standardization of workflows; and second, to preserve mandate implementation by aligning scarce resources with areas of greatest programmatic impact. It is indicated in the report that, in order to mitigate the anticipated reduction in deliverables, ECLAC would rely on multilingual virtual platforms, open e-learning resources and the selective use of extrabudgetary funds to preserve critical analytical products (*ibid.*, para. 170 (e)).

V.70 The Advisory Committee was informed, upon enquiry, that the level of reductions reflected in the revised estimates for 2026 struck the right balance between delivering genuine efficiencies and protecting core ECLAC programme delivery. This approach enabled ECLAC to achieve structural savings in programme support, including through contract renegotiations,

streamlining IT licensing, deferral of non-essential equipment purchases, and the introduction of renewable energy, while ensuring that flagship publications, intergovernmental processes, and substantive technical assistance remained fully supported. The Committee was further informed that the initiatives outlined in the revised estimates were not ad hoc but reflected an effort to embed a culture of efficiency at ECLAC, with reforms promoting the adoption of sustainable operational measures, such as hybrid meetings and digital dissemination, which mitigated financial pressure and modernized the Commission's working methods. With regards to impact on technical assistance and advisory services, the Committee was informed that the Commission intends to expand the use of digital platforms, prioritization of requests by strategic importance, and pooling of expertise across divisions to maintain responsiveness. **The Advisory Committee notes the Commission's efforts to achieve structural efficiencies through the introduction of sustainable and modernized operating practices and trusts that ECLAC will continue to monitor the implementation of these measures to ensure that the pursuit of efficiencies does not adversely impact the Commission's capacity to provide substantive, high-quality support to Member States.**

Centralization of programme support

V.71 As indicated in the report, changes of a structural nature are proposed through the centralization of a range of programme support functions, including finance, procurement and other backstopping functions presently carried out at subregional offices, at ECLAC headquarters in Santiago (A/80/400, para. 170 (d)). Upon enquiry, the Advisory Committee was informed that functions related to administrative coordination, financial services, human resources, travel, procurement, and project/budget monitoring would be centralized at ECLAC headquarters and

that a targeted reduction of posts and general temporary assistance positions was being proposed in areas where efficiencies could be realized, namely through the consolidation of overlapping or non-critical functions.

V.72 The Advisory Committee was provided, upon enquiry, with details of the consolidation of functions in respect of finance, procurement and backstopping. In respect of finance, consolidating financial operations at ECLAC headquarters would allow for more consistent application of Umoja processes, reduce duplicative reconciliation and reporting, and ensure more timely monitoring of expenditures across duty stations. In the area of procurement, pooling of procurement activities at ECLAC headquarters in Santiago would strengthen vendor management, reduce the volume of small, dispersed transactions, and leverage economies of scale in line with UN system contracts and OICT guidance. In respect of backstopping, by centralizing administrative and logistical functions, ECLAC would minimize the need for parallel support structures in smaller national offices, which would reduce reliance on temporary assistance and external services, while ensuring more consistent support to programme implementation across divisions and duty stations. In practice, these changes would allow ECLAC to deliver its mandated work with fewer administrative resources while ensuring that programme divisions received more standardized, timely, and efficient support services.

V.73 It was further indicated to the Advisory Committee, that the consolidation would also serve as preparation for the potential deployment at ECLAC of a Common Administrative Platform (CAP) and/or regional service provision centre of business operations (CBO) for Latin America and the Caribbean. As such, by strengthening its infrastructure in Santiago and its subregional offices, ECLAC would be positioning itself as a collaborative hub capable of hosting shared

administrative functions for the region, in alignment with Secretariat-wide reforms under UN80 and the longer-term vision of ECLAC as a service-oriented institution.

V.74 The Advisory Committee notes the proposed centralization of programme support functions at ECLAC headquarters, as part of broader streamlining efforts under the UN80 Initiative, and its potential to improve coherence and efficiency in the delivery of administrative services. The Committee underscores, however, that such centralization should remain balanced and preserve adequate operational capacity at the subregional level, so as to ensure that support services remain responsive to the needs of ECLAC field offices and of Member States at both the regional and national levels.

V.75 Building on these efforts, the Advisory Committee notes that the reforms envisaged under Workstream 3 of the UN80 Initiative provide an opportunity to strengthen coherence, interoperability, and shared service delivery across the regional commissions. The Committee looks forward to reviewing concrete proposals to this effect in future budget submissions, with specific information provided on how these reforms will be implemented at the regional level, including on how ECLAC could contribute as a regional hub, including administrative integration, for other entities in the Latin America and Caribbean region.

Comments and recommendations on posts

Table V.11
Staffing resources

	Number	Details
Approved for 2025	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL), 256 LL
Changes from 2025 to PPB 2026	-	

	<i>Number</i>	<i>Details</i>
PPB 2026	480	1 USG, 3 D-2, 12 D-1, 31 P-5, 61 P-4, 62 P-3, 47 P-2/1, 3 NPO, 4 GS (OL), 256 LL
Changes from PPB 2026 to RE 2026		
Abolishment	(60)	5 P-5, 6 P-4, 6 P-3, 1 NPO, 42 LL
Reclassification	4	2 D-2 to D-1 and 2 P-5 to P-4
RE 2026	420	1 USG, 1 D-2, 14 D-1, 24 P-5, 57 P-4, 56 P-3, 47 P-2/1, 2 NPO, 4 GS (OL), 214 LL
Changes between PPB2026 and 2025 approved		
Abolishment	(60)	5 P-5, 6 P-4, 6 P-3, 1 NPO, 42 LL
Reclassification	4	2 D-2 to D-1 and 2 P-5 to P-4

V.76 Under the revised estimates report, the Secretary-General proposes a total of 420 regular budget funded posts for 2026, reflecting a decrease of 60 posts compared with the posts approved from 2025, or a reduction of 12.5 per cent in the number of posts under the regular budget and 10.7 per cent in proposed post resources.

V.77 The post changes reflect the abolishment of 60 posts (5 P-5, 6 P-4, 6 P-3, 1 NPO, 42 LL) and the reclassification of 4 posts (2 D-2 as D-1, and 2 P-5 as P-4) as outlined in the annex below, comprising: one post (1 LL) proposed to be abolished and one reclassification proposed (D-2 as D-1) under executive direction and management; 4 posts (1 P-5, 1 P-4, 1 P-3, 1 LL) proposed to be abolished under subprogramme 1, International trade, integration and infrastructure; 3 posts (1 P-5, 1 P-3, 1 LL) proposed to be abolished under subprogramme 2, Production and innovation; two posts (1 P-3, 1 LL) proposed to be abolished under subprogramme 3, Macroeconomic policies and growth; one post (1 LL) proposed to be abolished under subprogramme 4, Social development and equality; two posts (1 P-5, 1 P-3) proposed to be abolished under subprogramme 7, Sustainable development and human settlements; one post (1 P-4) proposed to be abolished under subprogramme 8, Natural resources; and two posts (1 P-5, 1 LL) proposed to be abolished under subprogramme 9, Planning and public management for development; 4 posts (2 P-4, 2 LL)

proposed to be abolished under subprogramme 10, Statistics; 10 posts (1 P-4, 1 P-3, 8 LL) proposed to be abolished and one reclassification proposed (1 D-2 as D-1) under subprogramme 11 Subregional activities in Central America, Cuba, the Dominican Republic, Haiti and Mexico; 5 posts (1 P-4, 4 LL) proposed to be abolished under subprogramme 12, Subregional activities in the Caribbean; and 26 posts (1 P-5, 1 P-3, 1 NPO, 22 LL) proposed to be abolished and two reclassifications proposed (2 P-5 as P-4) under programme support.

V.78 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 54.8 per cent to 52.4 per cent, while the proportion of posts in the Professional and higher categories would increase correspondingly. Within the Professional and higher categories, P-2/1 posts would increase from 21.7 to 23.5 per cent, and P-5 posts would decrease from 21.7 to 20.0 per cent. The Advisory Committee notes that that no posts at the D-1 level are being proposed for abolishment.

V.79 Upon enquiry, the Advisory Committee was informed that of the 60 posts proposed for abolishment, 19 were encumbered as at 30 September 2025 and 41 posts were vacant, and that 47 staff members had applied for early termination packages. Should the General Assembly approve the post changes proposed by the Office, 57 posts will remain vacant. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of ECLAC staff members who would otherwise be separated.**

V.80 The Advisory Committee was further informed that liquidity-driven high vacancy rates have been more disruptive to mandate delivery than the abolishments proposed in the revised estimates for 2026, and that the approach to redistributing the workload of posts proposed for

abolishment would hinge on: (a) enhanced internal coordination and process streamlining, supported by Umoja; (b) improved planning of knowledge product delivery, with closer coordination between substantive and documentation/publications staff to manage delivery within existing resources; and (c) use of hybrid and virtual modalities for training, technical assistance and meetings.

Comments and recommendations on non-post resources

Table V.12
Evolution of resources
(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	53,872.6	48,444.0	52,606.3	36,440.9	52,606.3	—	46,960.9	(5,645.4)	(10.7%)	(5,645.4)	(10.7%)
Other staff costs	1,655.5	985.2	1,666.6	611.2	1,666.6	—	1,333.3	(333.3)	(20.0%)	(333.3)	(20.0%)
Non-staff compensation	—	—	—	—	—	—	—	—	—	—	—
Hospitality	5.2	—	5.3	—	5.3	—	5.3	—	—	—	—
Consultants	371.7	327.1	379.9	45.6	379.9	(38.0)	379.9	—	—	—	—
Experts	416.4	327.6	425.5	1.0	425.5	—	425.5	—	—	—	—
Travel of representatives	—	—	—	—	—	—	—	—	—	—	—
Travel of staff	750.1	545.3	748.8	192.4	748.8	(112.3)	748.8	—	—	—	—
Contractual services	2,072.8	1,991.6	2,118.3	749.0	2,138.0	(19.7)	1,888.0	(230.3)	(10.9%)	(250.0)	(11.7%)
General operating expenses	3,978.9	3,420.3	4,105.7	2,991.5	4,105.7	—	3,840.7	(265.0)	(6.5%)	(265.0)	(6.5%)
Supplies and materials	170.7	70.5	157.0	40.1	157.0	—	157.0	—	—	—	—
Furniture and equipment	568.2	325.7	580.7	135.3	580.7	(29.0)	480.7	(100.0)	(17.2%)	(100.0)	(17.2%)
Improvement of premises	27.0	3.9	27.6	—	27.6	—	27.6	—	—	—	—
Grants and contributions	475.1	475.1	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—
Total	64,364.2	56,916.3	62,821.7	41,207.0	62,841.4	(199.0)	56,247.7	(6,574.0)	(10.5%)	(6,593.7)	(10.5%)

V.81 The revised non-post resources for 2026 amount to \$9,286,800, reflecting a decrease of \$928,600, or 9.1 per cent, compared with the approved level for 2025. The decrease in

requirements reflects mainly proposed reductions under the other staff costs, contractual services, and general operating expenses budget classes (A/80/400, table 154). It is indicated in the report that the reduction under non-post resources reflects cost-optimization through the renegotiation of rental and utilities contracts, deferral of non-essential furniture and equipment purchases, transition of activities to virtual or hybrid formats, simplification of publication processes, and reduction and digitalization of publications and events (ibid., para. 170 (a-c, e)). Upon enquiry, the Advisory Committee was informed that the approach of ECLAC to cost-optimization through the greater use of technology included: (a) expanded use of ICT; (b) consolidation and interoperability of knowledge platforms/databases; (c) leveraging UN system contracts and OICT policy for ICT procurement; (d) expanded process automation across administrative workflows. In this regard, the Committee was also informed that among the five efficiency dimensions noted in the report of the Secretary-General (ibid., para. 170), leveraging of information technology was expected to be the most challenging, as this created recurrent operational requirements which must be carefully managed. **The Advisory Committee trusts that any required technology-related investments and recurrent operational requirements are sustainably managed within available resources.**

V.82 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Commission's non-post resources under consultants (\$38,000, or 10 per cent), travel of staff (\$112,300, or 15 per cent), contractual services (\$19,700, or 0.9 per cent), and furniture and equipment (\$29,000, or 5 per cent) (A/80/7, para. V.73). **The Advisory Committee notes that the proposed resources under consultants and travel of staff exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

V.83 The Advisory Committee recommends approval of the proposals of the Secretary-General for section 21, Economic and social development in Latin America and the Caribbean.

Table V.13

Proposed staffing changes

Section 21, Economic and social development in Latin America and the Caribbean

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	LL	Budget Assistant
	Reclassification	(1)	D-2	Director, Programme Management
		1	D-1	Chief of Service, Programme Management
Programme support	Abolishment	(1)	P-5	Chief of Section, Finance
		(1)	P-3	Programme Management Officer
		(1)	NPO	Medical Officer
		(1)	LL	Accounting Assistant
		(1)	LL	Administrative Assistant
		(1)	LL	Documents Management Assistant
		(1)	LL	Light Vehicle Driver
		(1)	LL	Finance Assistant
		(1)	LL	Finance Assistant
		(1)	LL	Senior Finance Assistant
		(1)	LL	Senior Nurse
		(2)	LL	Human Resources Assistant
		(1)	LL	Senior Human Resources Assistant
		(1)	LL	Information Technology Assistant
		(1)	LL	Library Assistant
		(1)	LL	Mail Assistant

		(1)	LL	Programme Management Assistant
		(1)	LL	Proofreading Assistant
		(3)	LL	Staff Assistant
		(1)	LL	Team Assistant
		(1)	LL	Travel Assistant
		(1)	LL	Desktop Publishing Assistant
	Reclassification	(1)	P-5	Chief of Section, General Service
		(1)	P-5	Chief of Section, Information System
		1	P-4	Chief of Unit, General Services
		1	P-4	Chief of Unit, Information System
Subprogramme 1 International trade, integration and infrastructure	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-4	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	LL	Programme Management Assistant
Subprogramme 10 Statistics	Abolishment	(1)	P-4	Statistician
		(1)	P-4	Economic Affairs Officer
		(1)	LL	Economic Affairs Assistant
		(1)	LL	Statistics Assistant
Subprogramme 11 Subregional activities in Central America, Cuba, the Dominican Republic, Haiti and Mexico	Abolishment	(1)	P-4	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(2)	LL	Economic Affairs Assistant
		(1)	LL	Senior Economic Affairs Assistant
		(1)	LL	Programme Management Assistant
		(2)	LL	Programme Management Assistant
		(1)	LL	Senior Research Assistant, Social
	Reclassification	(1)	LL	Team Assistant
		(1)	D-2	Director, Economic Affairs
		1	D-1	Chief of Service, Economic Affairs
Subprogramme 12 Subregional activities in the Caribbean	Abolishment	(1)	P-4	Economic Affairs Officer
		(2)	LL	Economic Affairs Assistant
		(1)	LL	Senior Programme Management Assistant
		(1)	LL	Communications Assistant

Subprogramme 2 Production and innovation	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	LL	Programme Management Assistant
Subprogramme 3 Macroeconomic policies and growth	Abolishment	(1)	P-3	Economic Affairs Officer
		(1)	LL	Research Assistant
Subprogramme 4 Social development and equality	Abolishment	(1)	LL	Programme Management Assistant
Subprogramme 7 Sustainable development and human settlements	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer
Subprogramme 8 Natural resources	Abolishment	(1)	P-4	Economic Affairs Officer
Subprogramme 9 Planning and public management for development	Abolishment	(1)	P-5	Senior Economic Affairs Officer
		(1)	LL	Senior Research Assistant

Section 22

Economic and social development in Western Asia

Regular budget	
Appropriation for 2025	\$51,152,200
Proposed revised estimates for 2026	\$45,713,300
Variance compared with 2025 approved	(\$5,438,900)
Percentage change (<u>including</u> transitional staffing)	(10.6)
Variance compared with 2025 approved (<u>excluding</u> transitional staffing)	(\$6,164,700)
Percentage change (<u>excluding</u> transitional staffing)	(12.1)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

V.84 The revised budget resources requested by the Secretary-General for section 22 amounts to \$45,713,300 before recosting, reflecting a net decrease of \$5,438,900 (or 10.6 per cent) compared with

the 2025 appropriation, including transitional staffing capacity. Excluding the resources requested for transitional staffing capacity, the proposed reduction amounts to \$6,164,700 (or 12.1 per cent), compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$6,175,300 or 12.1 per cent, excluding resources for transitional staffing capacity.

V.85 The revised proposal for post resources results in reduced requirements of \$34,265,700, mainly reflecting a net reduction of 39 posts, while the total non-post revised estimate of \$11,447,600 is \$432,700 (3.9 percent) higher than the 2025 approved budget level.

General observations

Regional Commissions and the UN80 Initiative

V.86 The Advisory Committee notes that the Secretary-General's progress report on Workstream 3 of the UN80 Initiative, entitled "Shifting Paradigms: United to Deliver", presents a vision of a coherent regional setup with capacities clustered in and around the Regional Commissions. In that context, the Secretary-General indicates the intention to launch a Regional Reset, with the establishment of a system-wide working group, chaired by the Deputy Secretary-General, to develop proposals on how to advance a reset of regional capacities for sustainable development, and also propose how to institutionalize Regional Integrated Platforms. The Committee further notes that the envisioned establishment of United Nations System Data Commons initiative, as well as the established of Joint Knowledge Hubs, to be initially started within the Secretariat, will also have an impact on the work of the regional commissions. Upon enquiry, the Advisory Committee was informed that the role of the Regional Commissions under Workstream 3 is central. The Secretary-General's report explicitly positions Regional Commissions as

the hubs for integrated regional support through the creation of Regional Integrated Platforms and as co-hosts of cross-pillar capacities. This means that the commissions are expected to become even more pivotal in connecting global mandates with national priorities, serving as the single-entry point for Member States to access UN-wide expertise in areas such as data, digital, financing, trade, climate, and social policy. The Committee was further informed that the Secretary-General's UN80 proposal includes moving the Regional Development Coordination Office teams into the Regional Commissions to strengthen cooperation, eliminate duplication, and leverage existing capacities. For ESCWA, this would mean hosting the regional Development Coordination office within their structure, creating a single-entry point for country support and coordination, **The Advisory Committee notes the central role foreseen for regional commissions in the context of workstream 3 of the UN80 Initiative and trusts that further information on how the proposals under the revised estimates and workstream 3 are intended to be mutually supportive regarding the role of the regional commissions moving forward will be provided to the General Assembly in the context of the consideration of the present report and in the next budget submission. The Committee also notes that the normative and technical assistance work of the Commissions directly supports the implementation of the Sustainable Development Goals, and stresses that maintaining adequate capacity in this regard is essential to avoiding further setbacks in meeting the relevant targets**

Expected efficiencies and improvements

V.87 According to the report of the Secretary-General, the proposed changes will result in efficiencies and improvements, mainly due to factors which include leveraging technology, organisational optimisation and allocative efficiency (A/80/400, para 171). It is indicated that ESCWA plans to use advanced technologies to improve efficiency and meet rising member State demands for policy advice and capacity-building and to apply artificial intelligence to automate the creation of

parliamentary documents and explore robotic process automation and Microsoft Copilot to streamline administrative tasks in human resources, procurement, and finance. With regards to organizational optimisation, it is indicated that the abolishment of the Poverty and Social Justice Unit and the reorganization of administrative and support functions under the Deputy Executive Secretary will streamline decision-making, reduce hierarchy, and allow for post reductions while preserving ESCWA's core substantive capacities (see also para. V.91 below).

Impact on mandate implementation and mitigation measures

V.88 The report indicates that as a result of proposals in the revised estimates, ESCWA will discontinue certain functions such as those related to logistics, transport and trade facilitation, risk assessment, and conflict prevention, trade statistics. Parliamentary documentation, meeting services, and some events and publications will be reduced or delayed. To offset these adjustments, ESCWA will expand virtual delivery, use short-term consultants and experts to fill skill gaps, and seek extrabudgetary funding to sustain priority activities requested by member States.

V.89 Upon enquiry, the Advisory Committee was informed that ESCWA has always coordinated with UNCTAD, UNEP, UN-Habitat and the other Commissions, but the UN80 process allowed ESCWA the opportunity to review its portfolio with much greater discipline, and to identify areas where functions could be streamlined, consolidated, or transferred without compromising core delivery to its member States. These consultations confirmed where functions could be covered system-wide and directly informed ESCWA's decision to abolish certain posts in order to avoid duplication while safeguarding ESCWA's core comparative advantage for the Arab region. The Committee was also informed that ESCWA plans to discontinue and consolidate the following areas of work:

- a. Logistics, transport, and trade facilitation

- i. Work in these areas showed limited regional uniqueness and member State demand.
 - ii. Functions are better handled by specialized agencies like UNCTAD, WTO, ITC, or regional development banks. Resources will be redirected to areas such as anticipatory trade and economic modeling, and fiscal discipline and interactive policy simulation.
- b. Poverty and social justice
 - i. Treated as cross-cutting issues rather than standalone themes because they are outcomes of broader systems like fiscal policy, governance structures, gender equality, and climate resilience.
 - ii. Functions will be integrated into existing clusters (e.g., inclusive development, governance, climate-resource management). ESCWA will embed equity and justice into its overall policy work, relying on integrated analysis and UN system collaboration for depth and coherence.
- c. Risk assessment/ Conflict prevention
 - i. Discontinued activities include humanitarian-development-peace programming, seminars, and training which had limited demand and weak national integration. These functions will be abolished to concentrate on high-impact, forward-looking initiatives with stronger member State engagement.
- d. Trade data
 - i. Work on trade statistics will cease to avoid duplication and functions will be integrated with UN COMTRADE (administered by DESA). ESCWA's regional

trade data portal will be aligned with the global COMTRADE system, improving coherence and resource efficiency.

V.90 Through consolidation, ESCWA will eliminate low-demand and duplicative operations while strengthening focus on policy innovation, modelling, and cross-cluster integration consistent with UN-wide streamlining efforts.

V.91 Upon enquiry, the Advisory Committee was informed that ESCWA acknowledges that the abolishment of posts and reduction of resources will inevitably impact mandate delivery. ESCWA will honour its responsibility to implement the mandates entrusted to it under its terms of reference. The 12.1% reduction was premised on the assumption that Secretariat-wide consolidation efforts in areas such as payroll, travel, and ICT, together with ESCWA's capacity to capitalize on digital transformation, deploy emerging technologies, and enhance coordination with other UN entities, would materialize quickly and effectively **While acknowledging the efforts undertaken by the Commission to improve the efficiency of delivery, enhance coordination with other United Nations entities and to mitigate the anticipated impact of these measures on mandate implementation, the Advisory Committee emphasizes the importance of preserving the Commission's ability to provide timely and effective support to Member States in accordance with its mandate. The Committee is of the view that any change in mandate remains under the purview of Member States. The Committee trusts that more detailed information on any impact of specific mandated activities, including on the intention to discontinue activities under the aforementioned areas, as well as on ESCWA expectations of work in collaboration with other entities to ensure mandate implementation, will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

Comments and recommendations on posts

Table V.14
Staffing resources

	Details
Approved for 2025 ^a	257 (1 USG, 2 D-2, 8 D-1, 25 P-5, 37 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO, 131 LL)
PPB 2026 ^a	257 (1 USG, 2 D-2, 8 D-1, 26 P-5, 36 P-4, 30 P-3, 18 P-2/1, 1 FS, 4 NPO, 131 LL)
Changes from 2025 to PPB 2026	
Redeployment	30 (1 P-5, 6 P-4, 4 P-3, 1 NPO, 18 LL) from programme support to executive direction and management 1 Programme Management Officer (NPO) from executive direction and management to programme support
Reclassification	1 Medical Officer (P-4) to Senior Medical Officer (P-5) in programme support
Changes from PPB 2026 to RE 2026	
Abolishment	43 (6 P-5, 5 P-4, 8 P-3, 1 NPO, 1 FS and 22 LL)
Reassignment	4 (2 D-1, 2 P-3)
Reclassification	1 (P-4 to P-5) Reviser, Arabic as Senior Reviser, Arabic
Redeployment (within section within duty station)	39 (3 P-5, 3 P-4, 3 P-3, 2 P-2, 2 NPO and 26 LL)
Establishment (for transitional staffing capacity)	4 (1 P-4, 2 P-3 and 1 LL)
RE 2026 ^b	218 (1 USG, 2 D-2, 8 D-1, 21 P-5, 31 P-4, 24 P-3, 18 P-2/1, 3 NPO, 110 LL)

V.92 Under the revised estimates for ESCWA for 2026, a total of 218 posts are proposed, a net decrease of 39 posts, or a reduction of 15.2 per cent in the number of ESCWA posts under the regular budget and 14.6 per cent in proposed post resources compared with the approved post resources for 2025, as follows and as described in the annex below. Excluding the proposed establishment of transitional staffing capacity of four posts (1 P-4, 2 P-3, 1 LL), the ESCWA 2026 staffing would reflect a decrease of 43 posts or 16.7 per cent compared to the 2025 approved staffing level.

- a. Executive direction and management: abolishment (1 P-4, 1 P-3, 2 LL); reclassification (1 P-4 to P-5); reassignment (2 D-1, 1 P-3); net inward redeployment (2 P-5, 1 P-4, 2 P-3, 2 P-2, 2 NPO, 25 LL);

- b. Programme support: abolishment (1 FS, 1 NPO, 13 LL); reassignment in executive direction and management (1 P-3); redeployment out (2 P-5, 1 P-4, 2 P-3, 2 P-2, 1 NPO, 20 LL);
- c. Subprogramme 1: abolishment (1 P-3, 1 LL); reassignment (1 P-3); redeployment out (1 P-5);
- d. Subprogramme 2: abolishment (3 P-5, 1 LL); redeployment in (1 P-4); 1 P-3);
- e. Subprogramme 3: abolishment (1 P-4, 1 P-3, 2 LL); redeployment in (1 P-5); redeployment out (1 LL);
- f. Subprogramme 4: abolishment (1 P-5, 2 P-4, 1 P-3); reassignment in executive direction and management (1 D-1); redeployment out (1 P-4, 1 NPO, 3 LL);
- g. Subprogramme 5: abolishment (1 P-4, 2 P-3, 2 LL); reassignment in executive direction and management (1 D-1); establishment (1 P-4, 2 P-3, 1 LL);
- h. Subprogramme 6: abolishment (2 P-5, 1 P-3, 1 LL); redeployment in (1 P-3);

V.93 From information provided to it, the Advisory Committee notes that the upward reclassification of the P-4 medical officer and the redeployment of 1 NPO from executive direction and management to programme support in the proposed programme budget for 2026 remain valid (see also A/80/7, paras V.85 and V.86)

V.94 With regards to the proposed upward reclassification of two posts: one Medical Officer and one Reviser, Arabic from the P-4 to the P-5 level, the Advisory Committee underscored that proposals for posts/positions should be supported by systematic workload analysis based on workload indicators with clear deliverables (see A/80/7, para 17 and A/79/7, para. 58). The Committee notes that such information was not provided in the initial budget proposal and Revised Estimates report for the two posts under

section 22. **Taking into consideration the limited information provided on the proposed upward reclassifications and the potential for further staffing changes due to the ongoing efforts under Workstreams 2 and 3 of the UN80 Initiative, which may reflect synergies with other United Nations entities, the Advisory Committee recommends, at this time, against the upward reclassification of the two P-4 level posts. Any non-post resources should be adjusted accordingly.**

V.95 The Committee was further informed that the abolishment of the three analytical posts at the P-5, Chief of Section Economic Affairs in subprogramme 2, and one P-4 Economic Affairs Officer and one P-3 Economic Affairs Officer, both in subprogramme 3 will impact on ESCWA's capacity to provide policy analysis in social development and justice, as well as trade and economic modelling. The three posts were encumbered as at 30 September 2025. The P-5 Chief of Section Economic Affairs in subprogramme 2, was also part of the Poverty and Social Justice Unit, proposed for abolishment in the Revised Estimates report (A/80/400, para 171 (b)) According to ESCWA, these positions underpin a number of intergovernmental processes and analytical outputs, and without them some meetings and deliverables foreseen in the 2026 programme of work would need to be scaled back. ESCWA recognizes these risks and has considered mitigation measures. Specifically, ESCWA has proposed to offset the loss of analytical capacity through: i) increased reliance on experts, contractual services and consultants to provide time-bound, specialized inputs and sustain the quality of technical analysis; ii) enhanced cooperation and coordination with other UN entities, in line with the UN80 emphasis on burden-sharing, to leverage comparative expertise and avoid duplication; and iii) targeted prioritization of outputs. **The Advisory Committee notes that ESCWA plans to discontinue and consolidate its work on poverty and social justice and trade (see para. V.89 above). The Committee considers that the work of the above mentioned three analytical posts in direct support of member States, is fundamental to ensure the Commission retain capacity to support and avoid discontinuation of work in the aforementioned areas. The Committee also notes that the proposed mitigation measures rely on**

the use of external consultants, despite the General Assembly reiterated position that the Organization should utilize its in-house capacity to perform core activities (see General Assembly resolutions 79/258 A, sect. VIII, para. 11, and 74/262, para. 23). Taking into consideration the above, and in order to avoid the immediate loss of institutional knowledge, the Committee, therefore, recommends against the abolishment of one P-5 Chief of Section Economic Affairs in subprogramme 2, one P-4 Economic Affairs Officer and one P-3 Economic Affairs Officer, both in subprogramme 3.

V.96 As a result of the proposed post abolishment, the share of Local Level posts in relation to total posts would reduce slightly from approximately 51.0 to 50.5 per cent, while the proportion of Professional and above posts increased from 47.1 to 48.2 per cent. Within the Professional and higher categories, there are no changes to the number of P-2 posts, and no Director-level or higher posts were proposed for abolishment under the regular budget. ESCWA is proposing the abolishment of six P-5 level posts. However, the aggregate effect of the staffing changes increases the proportion of P-5 and above posts among all the professional level posts from the 2025 level of 29.8 per cent to 30.5 percent.

V.97 Upon enquiry, the Advisory Committee was informed that 4 posts are vacant out of the 43 posts proposed for abolishment. ESCWA has 26 additional vacant posts, including 5 P-2s, that were not proposed for abolishment. Depending on the implementation of the downsizing policy and the possibility of moving the impacted person(s) to other vacant post(s), ESCWA expects up to 25-30 actual contracts to be terminated due to the abolishment of posts. Three staff members (1 P-5, 1 P-3, and 1 LL) have applied for early retirement; two of them (1 P-3 and 1 LL) are among positions proposed for abolishment. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as**

well as posts that will become vacant if requests for early separation are approved, for retention of ESCWA staff members who would otherwise be separated.

Structural changes

V.98 The Secretary-General's Revised Estimates report indicates the net redeployment of 34 posts into Executive direction and management, primarily from Programme support. Upon enquiry, the Advisory Committee was informed that as AI-based tools are increasingly integrated to support member States—especially in data processing and document handling—this restructuring allows for better synergy between human and machine capabilities. The Advisory Committee recalls the establishment of the Decision Support and Data Science Division under Executive direction and management, proposed in the 2025 regular budget. This involved the redeployment of 10 posts and reassignment of 2 posts, from substantive and programme support into executive direction and management. At the time, the Committee was informed, upon enquiry that the proposed change centred on leveraging advanced analytics, machine learning and AI to transform these statistical data and other sources into strategic insights and decision support tools and platforms.

V.99 In addition to the net redeployment of 34 posts into Executive direction and management, the Secretary-General's Revised Estimates report proposes the reassignment of one post of D-1 Chief of Service, Social Affairs in subprogramme 5 as Special Assistant, Administration in executive direction and management and one post of D-1 Chief of Service Statistics in subprogramme 4 as Chief of Service, Strategic Information in executive direction and management. Upon enquiry, the Advisory Committee was informed that the D-1 post, Chief of Service, Statistics, is a vacant post proposed to be reassigned to the Decision Support Division to lead integrated analytics and digital foresight work across clusters and reinforce cross-pillar decision-support capacities. The second D-1 post is also vacant and is

proposed to be reassigned to Executive Direction and Management (EDM) to enhance institutional oversight, inter-cluster and administration coordination, and strategic alignment. According to ESCWA this redistribution of responsibilities enables the Commission to preserve substantive delivery while strengthening strategic management, corporate coherence, and institutional agility.

V.100 The Advisory Committee reiterates its earlier request that an assessment of the effectiveness of the Decision Support and Data Science division should be conducted and information thereon be provided in future programme budgets (see also A/79/7, para V.80), including in view of possible overlap with the mandate of the statistics division. The Committee notes the impact of the proposed staffing changes in the revised estimates would have in ESCWA's programme of work (see para. V.89 above), including the proposed reassignment of two D-1s from programme of work to executive direction and management, as well as the proposed abolishment of Poverty and Social Justice Unit. The Committee underscores that any structural changes must be clearly reflected in organizational charts and trusts that additional clarification on the envisaged structural adjustments, and enhanced role foreseen by ESCWA for activities performed under executive direction and management while not undermining activities undertaken under programme of work, will be provided to the General Assembly at the time of its consideration of the present report and in the next report. In view of the above, and pending the additional information requested, the Committee recommends against the proposed reassignment of two D-1s at this stage.

Proposed establishment of transitional staffing capacity

V.101 The Secretary-General's Revised Estimates report proposes the establishment of four temporary posts as transitional staffing capacity until 31 Dec 2026 (1 P-4, 2 P-3 and 1 Local level) under

subprogramme 5 (ibid., para 172). Upon enquiry, the Advisory Committee was informed that four posts approved by the General Assembly until 2030 were established as a direct acknowledgment by member States that additional temporary capacity was required to strengthen ESCWA’s SDG-related work. These posts have been fully dedicated to supporting member States in aligning national strategies with the 2030 Agenda, preparing Voluntary National Reviews and Voluntary Local Reviews, advancing the Arab Forum on Sustainable Development, and accelerating SDG implementation in the region. To mitigate the impact of the abolition of these posts, ESCWA plans to mainstream the SDG-related work done by these dedicated posts into the work of the various subprogrammes; the transitional period in 2026 would provide the opportunity to ensure this is done in a structured manner and that the transition is seamless. The legislative basis for establishment of four temporary posts, is referenced in paragraph 3 under section XIII of the General Assembly resolution 71/272 dated 23 December 2016. **The Advisory Committee trusts that an assessment of the capacity of the various subprogrammes to effectively absorb the SDG-related work supported by the additional transitional capacity, as well as on the possible extension of the additional transitional capacity beyond 2026 will be provided in the next budget submission.**

Comments and recommendations on non-post resources

V.102 The proposed non-post resources for ESCWA amount to \$11,447,600 reflecting an increase of \$432,700 (or 3.9 per cent) compared with the approved level for 2025 and an increase of \$454,600 (or 4.1 per cent) compared with the 2026 proposed programme budget.

Table V.15
Evolution of regular budget resources

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate ^a	Amount	Percentage	Amount	Percentage

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
<i>Posts</i>	39,443.3	41,793.2	40,137.3	27,471.4	40,169.8	(32.5)	34,265.7	(5,871.6)	(14.6)	(5,904.1)	(14.7%)
<i>Other staff costs</i>	1,488.2	2,369.0	1,733.6	1,795.6	1,905.6	-	1,430.2	(303.4)	(17.5)	(475.4)	(24.9)
<i>Hospitality</i>	10.2	1.4	10.5	1.4	10.5	-	10.5	-	-	-	-
<i>Consultants</i>	781.5	331.0	804.2	131.6	771.7	(115.8)	846.7	42.5	5.3	75.0	9.7
<i>Experts</i>	1,525.8	467.8	1,245.1	291.5	1,245.1	-	1,575.1	330.0	26.5	330.0	26.5
<i>Travel of representatives</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Travel of staff</i>	433.4	443.5	446.0	312.2	446.0	(44.6)	446.0	-	-	-	-
<i>Contractual services</i>	1,507.8	1,876.6	1,878.6	1,103.2	2,144.3	-	2,669.3	790.7	42.1	525.0	24.5
<i>General operating expenses</i>	4,621.0	2,829.8	4,147.5	1,268.4	3,720.4	-	3,720.4	(427.1)	(10.3)	-	-
<i>Supplies and materials</i>	21.9	30.0	22.5	134.8	22.5	-	22.5	-	-	-	-
<i>Furniture and equipment</i>	313.2	613.0	726.9	209.4	726.9	(36.3)	726.9	-	-	-	-
<i>Improvement of premises</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Grants and contributions</i>	-	1.1	-	83.9	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
Total	50,146.3	50,756.4	51,152.2	32,803.3	51,162.8	(229.2)	45,713.3	(5,438.9)	(10.6)	(5,449.5)	(10.7)

*Includes transitional capacities

V.103 Upon enquiry, the Advisory Committee was informed that the reductions under the Revised Estimate left limited flexibility within ESCWA's staffing structure. The abolitions at the Professional level, where functions such as policy analysis on social development, justice, and trade modelling were assumed—under UN80—to be partly mitigated through coordination with other UN entities, as well as through the use of technology and short-term expertise. ESCWA will increasingly rely on short-term consultants, expert group meetings, and contractual services to maintain the quality and scope of its technical delivery. These flexible modalities are essential to bridge critical capacity gaps, provide specialized expertise, and respond to surging member State demand in areas where permanent staffing is proposed to be significantly downsized. To avoid operational paralysis and ensure continuity of service, additional operation budgetary provisions are urgently required to support these temporary but indispensable functions.

V.104 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for ESCWA's non-post resources under staff travel (\$44,600 or 10 per cent),

consultants (\$115,800 or 15 per cent) and furniture and equipment (\$36,300 or 5 per cent) (A/80/7, para. V.91). The Advisory Committee notes that proposed resources under travel of staff, consultants, furniture and equipment exceed the level recommended by the Committee in its report A/80/7. While not objecting to the exceptional increases proposed in the context of the revised estimates, the Committee reiterates its recommendations on non-post requirements under the proposed programme budget for 2026 as it pertains to amounts considered at that stage.

Conclusion

V.105 Subject to the observations and recommendations in paragraphs V.94, V.95 and V.104 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for section 22, the Economic and social development in Western Asia.

Table V.16

Proposed staffing changes

Section 22, Economic and social development in Western Asia

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-4	Translator, English
		(1)	P-3	Conference Services Officer
		(1)	P-3	Translator, Arabic
		(1)	LL	Technical Cooperation Assistant
		(1)	LL	Assembly and Binding Equipment Assistant
	Reclassification	(1) 1	P-4 P-5	Reviser, Arabic as Senior Reviser, Arabic
	Reassignment	1	D-1	Chief of Service, Social Affairs in subprogramme 5 as Special Assistant, Administration in executive direction and management
		1	D-1	Chief of Service Statistics in subprogramme 4 as Chief of Service, Strategic Information in executive direction and management

				Administrative Officer in programme support as Procurement Officer in executive direction and management
Redeployment (within section within duty station)	1	P-3		
	(1)	P-4		Programme Management Officer
	- ¹	LL		Administrative Assistant
	1	P-5		Chief of Section, Human Resource
	1	P-5		Chief of Section, Finance and Budget
	1	P-4		Change and Project Management Officer
	1	P-3		Administrative Officer
	1	P-3		Finance and Budget Officer
	1	P-2/1		Associate Finance Officer
	1	P-2/1		Associate Human Resources Officer
	1	NPO		General Services Officer
	1	LL		Senior Budget Assistant
	3	LL		Senior Human Resources Assistant
	1	LL		Senior Information Technology Assistant
	1	LL		Senior Procurement Assistant
	1	LL		Cashier
	1	LL		Accounting Assistant
	2	LL		Administrative Assistant
	1	LL		Budget Assistant
	5	LL		Finance Assistant
	3	LL		Human Resources Assistant
	1	LL		Mail Assistant
	1	LL		Procurement Assistant
	1	P-4		Data Scientist
	1	NPO		Programme Management Officer
	1	LL		Senior Programme Management Assistant
	3	LL		Statistics Assistant
	Programme support	Abolishment	(1)	FS
		(1)	NPO	Programme Management Officer
		(2)	LL	Senior Administrative Assistant
		(1)	LL	Senior Facilities Management Assistant
		(1)	LL	Senior Human Resources Assistant
		(1)	LL	Senior Finance Assistant
		(1)	LL	Senior Procurement Assistant
		(1)	LL	Light Vehicle Driver
		(1)	LL	Facilities Management Assistant
		(1)	LL	Human Resources Assistant
		(1)	LL	Information Technology Assistant
		(1)	LL	Telecommunications Assistant
		(2)	LL	Travel Assistant

¹ Redeployment within component/subprogramme within duty station

	Reassignment	(1)	P-3	Administrative Officer as Procurement Officer in executive direction and management
	Redeployment (within section within duty station)	(1)	P-5	Chief of Section, Human Resource
		(1)	P-5	Chief of Section, Finance and Budget
		(1)	P-4	Change and Project Management Officer
		(1)	P-3	Administrative Officer
		(1)	P-3	Finance and Budget Officer
		(1)	P-2/1	Associate Finance Officer
		(1)	P-2/1	Associate Human Resources Officer
		(1)	NPO	General Services Officer
		(1)	LL	Senior Budget Assistant
		(3)	LL	Senior Human Resources Assistant
		(1)	LL	Senior Information Technology As
		(1)	LL	Senior Procurement Assistant
		(1)	LL	Cashier
		(1)	LL	Accounting Assistant
		(2)	LL	Administrative Assistant
		(1)	LL	Budget Assistant
		(5)	LL	Finance Assistant
		(3)	LL	Human Resources Assistant
		(1)	LL	Mail Assistant
		(1)	LL	Procurement Assistant
Subprogramme 1 Climate change and natural resource sustainability	Abolishment	(1)	P-3	Economic Affairs Officer
		(1)	LL	Administrative Assistant
	Redeployment (within section within duty station)	-	P-3	Economic Affairs Officer to Geospatial Information Officer
Subprogramme 2 Gender justice, population and inclusive development		(1)	P-5	Chief of Section, Economic Affairs
	Abolishment	(1)	P-5	Chief of Section, Economic Affairs
		(2)	P-5	Chief of Section, Social Affairs
		(1)	LL	Administrative Assistant
	Redeployment (within section within duty station)	1	P-4	Programme Management Officer
Subprogramme 3 Shared economic prosperity		(1)	P-3	Economic Affairs Officer
	Abolishment	(1)	P-4	Economic Affairs Officer
		(1)	P-3	Economic Affairs Officer

		(1)	LL	Economic Affairs Assistant
		(1)	LL	Staff Assistant
	Redeployment (within section within duty station)	1	P-5	Chief of Section, Economic Affairs
		(1)	LL	Senior Programme Management Assistant
Subprogramme 4 Statistics, the information society and technology	Abolishment	(1)	P-5	Chief of Section, Statistics
		(2)	P-4	Statistician
		(1)	P-3	Statistician
	Reassignment			Chief of Service, Statistics as Chief of Service, Strategic Information in executive direction and management
	Redeployment (within section within duty station)	(1)	D-1	
		(1)	P-4	Data Scientist
		(1)	NPO	Programme Management Officer
		(3)	LL	Statistics Assistant
Subprogramme 5 2030 Agenda and SDG coordination	Abolishment	(1)	P-4	Economic Affairs Officer
		(1)	P-3	Social Affairs Officer
		(1)	P-3	Economic Affairs Officer
		(1)	LL	Staff Assistant
		(1)	LL	Senior Administrative Assistant
	Reassignment	(1)	D-1	Chief of Service, Social Affairs as Special Assistant, Administration in executive direction and management
	Establishment (Transitional capacity)	1	P-4	Economic Affairs Officer
		1	P-3	Social Affairs Officer
		1	P-3	Economic Affairs Officer
		1	LL	Senior Administrative Assistant
Subprogramme 6 Governance and conflict prevention	Abolishment	(1)	P-5	Senior Programme Management Officer
		(1)	P-5	Chief of Section, Economic Affairs
		(1)	P-3	Governance and Public Administrative Officer
		(1)	LL	Senior Research Assistant
	Redeployment (within section within duty station)			
		1	P-3	Economic Affairs Officer

Section 23

Regular programme of technical cooperation

I. Overall resource requirements

Regular budget	
Approved for 2025	\$49,706,000
Proposed revised estimates for 2026	\$52,706,000
Variance compared with 2025 approved	\$3,000,000
Percentage change	6.0

II. Overall revised estimates proposals

V.106 The revised budget for section 23, Regular programme of technical cooperation, amounts to \$52,706,000, reflecting an increase of \$3,000,000, or 6.0 per cent, compared to the appropriation for 2025. The proposal reflects an increase of \$1,000,000, or 1.9 per cent, in comparison with the proposed programme budget for 2026.

V.107 According to the Secretary-General, reductions identified in other budget sections enabled the proposal of additional resources under the regular programme to support Member States directly, addressing shortfalls by implementing entities in meeting demand by Member States for the programme funding. This proposal is not presented to establish a precedent, but rather to seize the opportunity to address the shortfalls identified by implementing entities in meeting direct demands from Member States for the funding of the programme (A/80/400, para. 208 and tables 214 and 215).

V.108 The revised proposed resource requirements reflect increases under sectoral advisory services of \$619,400, or 3.0 per cent; and increases under regional and subregional advisory services of \$2,379,800, or 8.2 per cent, compared to the 2025 appropriation (see table 1 below). The Committee was informed, upon

enquiry, that the distribution of the additional \$3,000,000 among the implementing entities, as shown in the table, is based on the 2025 proportions approved by Member States.

Table V.17

Regular budget: proposed resource changes by the implementing entity

(Thousands of United States dollars)

Entity	2025 approved	Changes		2026 revised estimate
		Other	Percentage	
I. Sectoral advisory services				
Department of Economic and Social Affairs	11 495.0	346.9	3.0	11 841.9
UNCTAD	2 278.0	68.7	3.0	2 346.7
UN-Habitat	1 532.0	46.2	3.0	1 578.2
UNODC	1 265.5	38.2	3.0	1 303.7
OHCHR	3 080.5	93.0	3.0	3 173.5
OCHA	877.0	26.4	3.0	903.4
Subtotal	20 528.0	619.4	3.0	21 147.4
II. Regional and subregional advisory services				
ECA	10 983.6	895.4	8.2	11 879.8
ECE	4 221.2	344.4	8.2	4 565.6
ECLAC	2 859.7	233.3	8.2	3 093.0
ESCAP	5 720.9	466.7	8.2	6 187.6
ESCWA	5 392.6	440	8.2	5 832.6
Subtotal	29 178.0	2 379.8	8.2	31 558.6
Total	49 706.0	3 000.0	6.0	52 706.0

V.109 In its first report on the proposed programme budget for 2026, the Advisory Committee acknowledged the decision of the Secretary-General not to include the regular programme of technical cooperation in the revised estimates. Nevertheless, the Committee trusted that the principles guiding the UN80 Initiative, aimed at a more efficient and impactful Organization, would inform the future administration of and activity funded by the programme and ensure the efficient and effective use of available resources (A/80/7, para. V.103). Upon enquiry, the Committee was informed that, as indicated in the report of the Secretary-General, the additional resources would enable the implementing entities to respond more effectively and meet the growing demands from Member States. This additional funding will be managed with a strong focus on efficiency, accountability and impact, in line with the principles of the UN80 Initiative.

V.110 The Advisory Committee notes the information provided regarding additional resources intended to support Member States' requests more effectively and that the proposed additional resources include flat increases of 3.0 per cent for sectoral advisory services and 8.2 per cent for regional and

subregional advisory services without a viable needs assessment. The Committee stresses that there continues to be lack of clarity on the basis and criteria of the distribution of resources among the implementing entities. Accordingly, the Committee reiterates its observations and recommendations contained in its report on strengthening the effectiveness of the regular programme of technical cooperation (A/80/7/Add.3), in particular with respect to the need for: (a) an enhanced governance structure and framework that goes beyond enhanced coordination to regulate the use of resources of the regular programme (*ibid.*, para. 7); (b) a comprehensive needs assessment and a clear plan for strategic allocation of resources (*ibid.*, paras. 11 and 24); (c) an efficient standardized tracking system for projects and beneficiary countries (*ibid.*, para. 14); and (d) a consolidated outreach plan to inform Member States of available technical cooperation opportunities (*ibid.*, para. 20).

III. Comments on non-post resources

V.111 Upon enquiry, The Advisory Committee received the information contained in table 2 below, with proposed changes by object of expenditure compared with the approved 2025 budget. According to the information provided, about 48 per cent of the additional resources under the revised estimates will be dedicated to other staff costs to cover the costs associated with interregional advisers, regional advisers, technical advisers and other staff with the knowledge and expertise to respond to Member States' requests as they arise, supplemented by consultants (13.4 per cent), where expertise may not be available in-house, and grants and contributions (25.4 per cent) to support current efforts of the implementing entities to standardize fellowships in the regular programme, in line with the related recommendation of the Committee (see A/79/7, para. V.29). The Committee makes further recommendations on the use of other staff costs in the regular programme of technical cooperation in its report on the proposed programme budget (see A/80/7, paras. V.107–V.116).

Regular budget: proposed resource changes by object of expenditure

(Thousands of United States dollars)

(Thousands of United States dollars)

	2024		2025		2026 proposed	Recommendation of the Advisory Committee (A/80/7)	2026 revised estimates	Variance compared with the approved 2025		Variance compared with the proposed 2026	
	Approved	Expenditure	Approved	Expenditure (January– September)				Amount	Percentage	Amount	Percentage
Other staff costs	24 754.9	21 042.9	24 607.8	15 026.8	24 703.3	24 703.3	25 198.4	590.6	2.4	495.1	2.0
Consultants	5 970.5	6 025.0	6 870.3	2 633.7	6 934.2	6 934.2	7 072.4	202.1	2.9	138.2	2.0
Experts	–	986.7	–	383.7	110.5	110.5	110.5	110.5	100.0	–	–
Travel of representatives	–	74.7	–	38.1	–	–	–	–	–	–	–
Travel of staff	3 174.0	3 787.5	3 724.2	1 740.4	3 685.1	3 685.1	3 760.0	35.8	1.0	74.9	2.0
Contractual services	1 645.9	2 456.2	2 431.6	994.7	2 331.6	2 331.6	2 380.5	(51.1)	(2.1)	48.9	2.1
General operating expenses	427.3	1 534.3	657.3	471.7	657.3	657.3	670.5	13.2	2.0	13.2	2.0
Supplies and materials	0.7	58.5	0.7	1.5	0.7	0.7	0.7	–	–	–	–
Furniture and equipment	58.6	25.7	102.9	11.2	102.9	102.9	105.0	2.1	2.0	2.1	2.0
Grants and contributions	10 209.8	6 3116.0	11 311.2	3 061.5	13 180.4	13 180.4	13 408.0	2 096.8	18.5	227.6	1.7
Other costs	–	-	–	(0.7)	–	–	–	–	–	–	–
Total	46 241.7	42 303.1	49 706.0	24 362.6	51 706.0	51 706.0	52 706.0	3 000.0	6.0	1 000	1.9

III. Conclusion

V.112 Subject to its recommendation in paragraph V.110 above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for non-post resources for 2026 for section 23, Regular programme of technical cooperation.

Revised estimates relating to the proposed programme budget for 2026

Part VI Human rights and humanitarian affairs

Section 24 Human Rights

Regular budget	
Approved for 2025	\$258,224,000
Proposed revised estimates for 2026	\$223,563,700
Variance compared with 2025 approved	(\$34,660,300)
percentage change	(13.4)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

I. Overall revised estimates proposal for section 24

VI.1 The revised budget for section 24, Human rights, amounts to \$223,563,700, reflecting a decrease of \$34,660,300 (or 13.4 per cent) compared to the appropriation for 2025. The revised amount comprises \$211,964,100 for OHCHR, \$694,500 for the Committee on Missing Persons in Cyprus, and \$10,905,100 for the Independent Institution on Missing Persons in the Syrian Arab Republic. In addition to resource requirements presented in the revised estimates for the proposed programme budget for 2026, there are further financial implications for OHCHR arising from the resolutions of the Human Rights Council (see section II below).

II. OHCHR

Regular budget	
Approved for 2025	\$246,472,000
Proposed revised estimates for 2026	\$211,964,100
Variance compared with 2025 approved	(\$34,507,900)
percentage change	(14.0)
Proposed revised estimates for 2026 and HRC RE	\$223,151,500
Variance compared with 2025 approved	(\$23,320,500)
percentage change	(9.4)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VI.2 The revised budget for OHCHR amounts to \$211,964,100, reflecting a decrease of \$34,507,900 (or 14.0 per cent) compared to the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a decrease of \$37,462,600 (or 15.0 per cent) compared to the proposed programme budget for 2026.

VI.3 Considering the submission of the proposal of 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 the amount of \$11,187,400, the comparison of the total resources proposed for 2026 in the amount of \$223,151,500, compared to the appropriation for 2025, in the amount of \$246,472,000, would result in the proposed decrease of \$23,320,500 (or 9.4 per cent) for OHCHR. Should the request for the 34 new posts for 2026 be costed at continuing rates for comparison purposes (instead of the applicable 50% vacancy rate for new posts), the total resource requirements would increase by \$2,580,400, and the percentage reduction would be 7.6 per cent.

VI.4 The reduction of \$37,462,600 presented in the revised estimates is mainly attributable to the proposed abolishment of 105 posts (1 P-5, 17 P-4, 46 P-3, 11 P-2/1, 10 NPO, 1 GS (PL), 16 GS (OL), 3 LL)), including 36 posts initially proposed for establishment in PPB 2026 (see para. VI.22(a) below), as well as the redeployment of 24 posts (8 P-4, 12 P-3, 4 P-2/1).

A. General observations

Expected efficiencies and improvements

VI.5 Upon enquiry, the Advisory Committee was informed that OHCHR's submission for the UN80 Initiative reflects an organization-wide strategy developed through Organizational Effectiveness 2.0 (OE2.0), which is a comprehensive organizational review initiated by the High Commissioner in 2023. OE2.0 prioritized closer engagement with Member States, UN partners and other stakeholders and decentralization to lower-cost duty stations through reinforced regional offices. This organizational transformation pursues, in addition to decentralization through regionalization and delegated authority, consolidation of existing resources by merging and reconfiguring at headquarters in Geneva, and efficiency and productivity gains through streamlined work processes and ongoing digital transformation. **The Advisory Committee considers that the revised estimates would have benefited from the inclusion of detailed information on efficiency measures pursued by OHCHR to achieve a more sustainable and cost-efficient mandate implementation, beyond the proposed redeployment of posts to lower cost duty station. The Committee reiterates its recommendations and observations in the context of the proposed programme budget for 2026, including 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, paras. VI.6, VI.10 and VI.13).**

VI.6 On the use of AI and technology, the Committee was informed that, among the examples of OHCHR's use of digital platforms for knowledge sharing, the Economic Social and Cultural Rights (ESCR) Knowledge Hub serves as a flagship initiative consolidating good practices, and policy guidance on economic, social and cultural rights. In the Treaty Body system, technology is being applied to relieve workload

pressures and support experts in fulfilling their mandates more effectively and the Office is also working on digitizing the petitions system. Through the Capacity Building Programme, OHCHR is exploring innovative ways to make treaty body outputs more accessible and useful through the Universal Human Rights Index (UHRI). In the area of investigations, the Human Rights Inquiries Branch (HRIB) three automation tools have already been delivered: the Interview Form Processor, an AI-enabled translation and transcription tool, and an online data collector. Looking ahead, the Branch will deploy the Corporate GIS Platform in 2025 to provide advanced geospatial analysis capabilities for investigative bodies and other OHCHR offices. **The Advisory Committee acknowledges the efforts on the use of new technologies and trusts that future budget submissions will include information on efficiencies achieved by related initiatives.**

VI.7 The Committee was also informed that the report on Workstream 3 communicates a goal to strengthen the Human Rights pillar by ensuring that a single mechanism is put in place to drive system-wide coordination to ensure that human rights, in all their dimensions, are fully integrated into UN activities. The Secretariat commits to the establishment of a Human Rights Group comprising entities from across the UN system, led by the High Commissioner for Human Rights; the Group will ensure that human rights considerations are systematically integrated into UN policies and activities, while also improving efficiency and impact across the system at all levels. **The Advisory Committee notes 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 recalls 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. The Committee trusts that information thereon will be provided in the next budget report and will help in identifying further efficiencies in the next phases of the UN80 Initiative (see also A/80/7, para. VI.7).**

VI.8 The Committee was further informed that initiatives to rationalize the work of the Human Rights Council (HRC) fall under the purview of Member States. At the Council's request, OHCHR developed a digital mapping tool to track and analyze existing mandates, assisting delegations in identifying possible areas of overlap or duplication among Human Rights Council resolutions. In recent years, practical measures have already been implemented, such as the elimination of the General Debates during the June session and the capping of panel discussions to two hours. Furthermore, in line with the UN's cash-conservation measures, the duration of Council sessions was reduced by 10 per cent for 2025, achieved mainly through limiting the length of interactive dialogues.

VI.9 On the core capacity, the Committee was informed that the Office is focused on pooling and centralizing support within the digital investigation area. This includes the coordinated management of digital tools, platforms, and software licenses, allowing OHCHR-supported investigative teams to document human rights violations with improved precision and consistency. In parallel, OHCHR has advanced the pooling of existing administrative and technical support to Special Procedures mandate holders. The Office shares general service staff to carry out common administrative and operational tasks, such as maintaining the Special Procedures databases and providing standardized support to all mandate holders. However, it would be necessary to assess whether the current capacity/structure would be sufficient to support the requirements of the expansion of the existing mechanisms and establishment of new mechanisms. The assessment of the efficiencies gained, lessons learned, and sustainability of this core capacity will be provided to the Committee in due course. The Committee was provided with a list of OHCHR administrative posts and positions indicating a total of 165. **The Advisory Committee recalls that it previously underscored 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). The Committee also notes the substantial administrative capacity in OHCHR and is of the view that more consolidation of administrative functions should have been presented as part of the revised estimates proposal. The Committee trusts that the assessment of the current core capacity/structure will result in greater rationalization of OHCHR's administrative capacity and achievement of further efficiencies, and looks forward to proposals in that regard being presented in the next budget submission, including in view of the planned establishment of Common Administrative Platforms across the Secretariat.**

VI.10 Regarding the pilot project to establish a tracking of expenditures mechanism, the Committee was informed that it is currently in its initial implementation phase, which focuses on key foundational activities, including the establishment of master data, revision of existing processes and procedures, and the delivery of targeted training to key user groups. Given the complexity of analysing each mandate in detail and the constraints of limited resources, a phased rollout has been adopted for the creation of master data. For the proposed programme budget cycle for 2026, specific financial resources were identified for consolidated mandates as well as new mandates introduced during the fifty-fifth to fifty-seventh sessions of the Human Rights Council. The project is designed to progressively broaden its scope to encompass additional mandates of OHCHR. A comprehensive comparative analysis of allocated resources versus actual expenditures will only be feasible in the future when a complete data set becomes available. **The Advisory Committee reiterates that the system should help to provide a holistic picture of resource allocation and utilization under section 24, trusts that all efforts will be made to expedite the presentation of results thereon**

and looks forward to reviewing the comprehensive comparative analysis in future budget submissions (A/80/7, para. VI.20).

Regionalization

VI.11 Upon enquiry, the Advisory Committee was informed that OHCHR envisions a gradual but consistent shift in its global operational focus and resource allocation from its Geneva Headquarters to regional offices over the next several budget cycles. The proposed measures will reduce costs, such as staff costs and travel expenses, while increasing value for money through better integration with UN system. This aligns with the Secretary-General's 2026 proposal, the Pact for the Future (action 46), and the UN80 proposal to focus on cross-pillar collaboration at the regional level. Heads of OHCHR country offices would report to regional Directors, who would in turn report to the Director of the Global Operations Division. All regional offices are expected to benefit from a team of thematic experts on core human rights areas, including Economic, Social and Cultural Rights, Civil and Political Rights and Equality and Anti-Discrimination. In addition to this core thematic support, these teams would be configured based on an assessment of the specific thematic expertise needed in the different regional contexts.

VI.12 The Committee was also informed that OHCHR has established Memorandums of Understanding (MOUs) with key United Nations service providers to deliver region-specific administrative and operational support in line with its Delegation of Authority (DoA) Initiative. Under this model, field presences initiate and certify transactions locally, including procurement, travel, engagement of consultants and individual contractors, and asset management, while regional UN Secretariat entities such as ESCWA, ECLAC, UNOG, ESCAP, UNOV, UNON, and ECA approve transactions and execute payments.

VI.13 OHCHR conducted a workload analysis to support strategic resource allocation at headquarters as well as at regional level. According to OHCHR, the data provided strong evidence on the need to: (i) strengthen regional level capacities; and (ii) better balance OHCHR's overall capacities and engagement on regional human rights. This analysis served to further lead a functional review, allowing OHCHR to develop a tailored structure for strengthened regional offices. The regional offices' structure is built around a core minimum configuration encompassing management, thematic and geographic expertise, support for human rights mechanisms and programmes, and essential administrative capacities. According to the information provided to it, the Committee notes that the number of OHCHR presences to be covered by each Regional Hub and the related proposed staffing complement of posts and positions for 2026 is as follows:

- Regional Office for Eastern & Southern Africa in Addis Ababa: covering 13 OHCHR presences, proposed to have 19 posts and positions funded from regular budget

- Regional Office for Asia & the Pacific in Bangkok: covering 14 OHCHR presences, proposed to have 24 posts and positions from the regular budget
- Regional Office for the Middle East & North Africa in Beirut: covering 9 OHCHR presences, proposed to have 15 posts and positions funded from the regular budget
- Regional Office for the Americas & the Caribbean in Panama: covering 15 OHCHR presences, proposed to have 21 posts and positions funded from the regular budget
- Regional Office for Europe & Central Asia in Vienna: covering 9 OHCHR presences, proposed to have 37 posts and positions funded from the regular budget
- Regional Office for Western & Central Africa in Yaoundé: covering 10 OHCHR presences, proposed to have 18 posts and positions funded from the regular budget.

VI.14 Regarding proposals for regionalization in the context of the revised estimates, the Advisory Committee was informed that OHCHR conducted a workload analysis that considered a wide range of factors, including the number and population of countries in the region supported by the regional/country offices, workload related to the support to implement human rights obligations (acceptance of universal periodic review third-cycle recommendations, treaty ratifications and invitation to special procedures) and review of capacity gaps at the national level (human development index and national human rights institution).

VI.15 The Committee was further informed that a new Regional Office is planned to be established in Vienna to serve Europe and Central Asia, leveraging its strategic location and proximity to other UN entities for cost-efficient collaboration. Existing regional offices, such as those in Beirut, Addis Ababa, Panama City, Bangkok, Pretoria, Dakar and Yaoundé have a planned expansion of their roles. The plans include the deployment of geographic officers and prevention/early warning/emergency response units to enhance regional dynamics analysis, early warning capacities, and engagement with regional organizations. **The Advisory Committee recalls its previous concurrence that enhancing regional presences and reducing the footprint at more expensive duty stations would help OHCHR to achieve further efficiencies while ensuring support is provided closer to the point of request. The Committee reiterates that more information on the strategic framework and road map for the strengthening of the regional offices of OHCHR, as well as a cost-benefit analysis, should be provided to the General Assembly for its consideration in the next budget report (A/80/7, para. VI.8; see para. VI.25 below). While not objecting to the proposed redeployments presented in the context of the revised estimates (see para. VI.32 below), the Committee is of the view that the establishment of a new regional Office and the definition of its location is a matter to be decided by the General Assembly.**

VI.16 Upon enquiry, the Advisory Committee was informed that OHCHR actively seeks synergies with other entities, including: sharing resources such as office space, transportation, and communication infrastructure; coordinating with UN peacekeeping missions, special political missions, and United Nations Country Teams; leveraging the specialized expertise of other entities to address specific human rights issues; engaging in joint advocacy efforts and initiatives; utilizing coordination mechanisms such as the UN Sustainable Development Cooperation Frameworks and thematic UN system-wide task forces; and providing technical assistance to State and non-state actors. OHCHR has engaged with the African Union and works very closely with the African Union Human Rights bodies and anti-corruption mechanisms, and also has partnerships with the African Union (AU), the Economic Community of West African States (ECOWAS), the Economic Community of Central African States (ECCAS) and the Southern African Development Community (SADC). **The Advisory Committee trusts that more information on the cooperation and collaboration of OHCHR with other entities, both system-wide and regional organizations, will be provided in future budget reports.**

Impact on mandate implementation and mitigation measures

VI.17 On the methodology OHCHR used to determine the revised 2026 estimates, the Committee was informed upon enquiry that posts/positions and non-post resources were assessed against strategic priorities, vacancy trends and opportunities to relocate away from high-cost duty stations through regionalization. The Committee was also informed that a reduction of this magnitude, approximately 15 per cent of the proposed budget for 2026, would affect the Office’s operational capacity; the most affected areas would likely be those that are labour-intensive and reliant on specialized expertise, such as support to Human Rights Council mechanisms, investigative bodies, technical assistance/cooperation and treaty body servicing. Reductions could also limit the support for the establishment and strengthening of NHRIs across various regions, but OHCHR would mitigate this as far as possible with the strengthening of the regional offices which would reduce the amount of resources required to provide technical assistance. **The Advisory Committee trusts that OHCHR will adopt mitigation measures during the current financial situation to ensure mandate delivery within approved resources.**

Evolution of resources

VI.18 The Advisory Committee was provided with the two tables below showing OHCHR’s approved budget for the last 20 years, as well as the increase in the number of posts as compared with 2018-2019.

Table 1: OHCHR approved budget for the past 20 years
(Thousands of United States dollars)

<i>Budget period</i>	<i>Appropriation</i>	<i>Source document</i>
2004-2005*	64,139	A/60/6 (Sect. 23)

2006-2007*	90,148	A/62/6 (Sect. 23)
2008-2009*	126,612	A/64/6 (Sect. 23)
2010-2011*	140,011	A/66/6 (Sect. 24)
2012-2013*	173,826	A/68/6 (Sect. 24)
2014-2015*	207,088	A/70/6 (Sect. 24)
2016-2017*	210,875	A/72/6 (Sect. 24)
2018-2019	230,022	A/74/570
2020	114,571	A/75/6 (Sect. 24)
2021	129,337	A/76/6 (Sect. 24)
2022	133,953	A/77/6 (Sect. 24)
2023	175,434	A/78/6 (Sect. 24)
2024	192,522	A/79/6 (Sect. 24)
2025	246,472	A/80/6 (Sect. 24)

*The figures up to the 2016-2017 biennium exclude the Committee on Missing Persons in Cyprus.

Table 2: Proposed posts for 2026 compared with approved posts for 2018-2019 for OHCHR

Category and grade	2018-2019 approved	2026 revised estimate	Change vs 2018-2019
Professional and higher			
USG	1	1	-
ASG	2	2	-
D-2	3	3	-
D-1	10	14	4
P-5	44	46	2
P-4	100	147	47
P-3	145	215	70
P-2/1	22	51	29
Subtotal	327	479	152
General Service and related			
NPO	1	26	25
GS (PL)	4	3	(1)
GS (OL)	79	81	2
LL	4	8	4
Subtotal	88	118	30
Total	415	597	182

VI.19 The Advisory Committee recalls that it previously noted the continual increases in the approved budget under section 24 from 2020 onwards (A/80/7 para. VI.19). In this regard, the Committee notes 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. The Committee further notes that while the proposed OHCHR revised budget for 2026 represents a decrease of 14.0 per cent as compared with the approved 2025 budget, the decrease represents 9.4 per cent when the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council are taken into account.

B. Comments and recommendations on posts

Table 3: Staffing resources

	Number	Details
Approved for 2025	641	1 USG, 2 ASG, 3 D-2, 12 D-1, 47 P-5, 158 P-4, 230 P-3, 52 P-2/1, 4 GS (PL), 96 GS (OL), 10 LL, 26 NPO.
Establishment	59	2 D-1, 6 P-4, 29 P-3, 10 P-2/1, 1 GS (OL), 1 LL, 10 NPO 1 D-1 Bangkok, 1 D-1 Beirut 1 P-4 Addis Ababa, 1 P-4 Beirut, 2 P-4 Geneva, 2 P-4 Vienna 5 P-3 Addis Ababa, 2 P-3 Bangkok, 3 P-3 Beirut, 4 P-3 Dakar, 7 P-3 Geneva, 3 P-3 Panama City, 2 P-3 Pretoria, 3 P-3 Vienna 2 P-2 Addis Ababa, 2 P-2 Beirut, 3 P-2 Geneva, 2 P-2 Pretoria, 1 P-2 Vienna 1 NPO Addis Ababa, 2 NPO Dakar, 3 NPO Panama City, 4 NPO Pretoria 1 GS (OL) Vienna, 1 LL Beirut
Conversion	2	2 Human Rights Officers (P-3) from general temporary assistance positions to established posts
Redeployment	–	1 Senior Human Rights Officer (P-5) and 1 Human Resources Officer (P-4) from Geneva to Addis Ababa 1 Human Rights Officer (P-4), 1 Human Rights Officer (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Bangkok 1 Human Rights Officer (P-3) from Geneva to Beirut 3 Human Rights Officer (P-3) from Geneva to Dakar 1 Human Rights Officer (P-4), 2 Human Rights Officers (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Panama City 2 Human Rights Officers (P-4) and 2 Human Rights Officers (P-3) from Geneva to Pretoria 1 Human Rights Officer (P-3) from Gaza to Ramallah 1 Chief of Service Human Rights (D-1), 1 Senior Human Rights Officer (P-5) and 2 Human Rights Officers (P-4), 3 Human Rights Officers (P-3) and 2 Associate Human Rights Officers (P-2) from Geneva to Vienna 1 Human Rights Officer (P-4) and 3 Associate Human Rights Officers (P-2) from Brussels to Vienna
Proposed for 2026	702	1 USG, 2 ASG, 3 D-2, 14 D-1, 47 P-5, 164 P-4, 261 P-3, 62 P-2/1, 4 GS (PL), 97 GS (OL), 11 LL, 36 NPO
Changes from PPB 2026 to 2026 RE		
Abolishment	(105)	1 P-5, 17 P-4, 46 P-3, 11 P-2, 10 NPO, 1 GS (PL), 16 GS (OL), 3 LL
Redeployment	–	1 Human Rights Officer (P-4) and 1 Human Rights Officer (P-3) from Geneva to Bangkok 1 Associate Human Rights Officer (P-2) from Geneva to Beirut 1 Associate Human Rights Officer (P-2) from Geneva to Dakar 2 Human Rights Officers (P-4) and 1 Human Rights Officer (P-3) from Geneva to Nairobi 1 Human Rights Officer (P-3) from Geneva to Nassau 2 Human Rights Officers (P-3), 1 Information Systems Officer (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Panama City 2 Human Rights Officers (P-4) and 1 Human Rights Officer (P-3) from Geneva to Pretoria 1 Human Rights Officer (P-4), 2 Human Rights Officers (P-3), 1 Security Coordination Officer (P-3) and 1 Administrative Officer (P-3) from Geneva to Vienna 1 Human Rights Officer (P-3) from Panama City to Addis Ababa 1 Human Rights Officer (P-4) Panama City to Vienna 1 Human Rights Officer (P-4) and 1 Associate Human Rights Officer (P-2) from Vienna to Beirut
2026 Revised estimates	597	1 USG, 2 ASG, 3 D-2, 14 D-1, 46 P-5, 147 P-4, 215 P-3, 51 P-2/1, 26 NPO, 3 GS (PL), 81 GS (OL), 8 LL
Changes between approved 2025 and 2026 RE		
Establishment	2	2 D-1
Abolishment	(46)	1 P-5, 11 P-4, 15 P-3, 1 P-2/1, 1 GS (PL), 15 GS (OL), 2 LL
Redeployment		Fifty one redeployments from Geneva, Brussels, Panama City and Vienna to regional offices of 1 Senior Human Rights Officer (P-5) and 1 Human Resources

Number	Details
	Officer (P-4) from Geneva to Addis Ababa, 1 Human Rights Officer (P-4), 1 Human Rights Officer (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Bangkok, 1 Human Rights Officer (P-3) from Geneva to Beirut, 3 Human Rights Officer (P-3) from Geneva to Dakar, 1 Human Rights Officer (P-4), 2 Human Rights Officers (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Panama City, 2 Human Rights Officers (P-4) and 2 Human Rights Officers (P-3) from Geneva to Pretoria, 1 Human Rights Officer (P-3) from Gaza to Ramallah, 1 Chief of Service Human Rights (D-1), 1 Senior Human Rights Officer (P-5) and 2 Human Rights Officers (P-4), 3 Human Rights Officers (P-3) and 2 Associate Human Rights Officers (P-2) from Geneva to Vienna, 1 Human Rights Officer (P-4) and 3 Associate Human Rights Officers (P-2) from Brussels to Vienna, 1 Human Rights Officer (P-4) and 1 Human Rights Officer (P-3) from Geneva to Bangkok, 1 Associate Human Rights Officer (P-2) from Geneva to Beirut, 1 Associate Human Rights Officer (P-2) from Geneva to Dakar, 2 Human Rights Officers (P-4) and 1 Human Rights Officer (P-3) from Geneva to Nairobi, 1 Human Rights Officer (P-3) from Geneva to Nassau, 2 Human Rights Officers (P-3), 1 Information Systems Officer (P-3) and 1 Associate Human Rights Officer (P-2) from Geneva to Panama City, 2 Human Rights Officers (P-4) and 1 Human Rights Officer (P-3) from Geneva to Pretoria, 1 Human Rights Officer (P-4), 2 Human Rights Officers (P-3), 1 Security Coordination Officer (P-3) and 1 Administrative Officer (P-3) from Geneva to Vienna, 1 Human Rights Officer (P-3)¹ from Panama City to Addis Ababa, 1 Human Rights Officer (P-4) Panama City to Vienna, 1 Human Rights Officer (P-4)² and 1 Associate Human Rights Officer (P-2)³ from Vienna to Beirut

VI.20 Under the revised estimates report, the Secretary-General proposes a total of 597 posts for OHCHR, reflecting a net decrease of 44 posts compared with the posts approved for 2025, or the proposed total decrease of 105 posts compared with the PPB 2026. The proposal represents a reduction of 6.9 per cent in the number of OHCHR posts under the RB and 6.7 per cent in proposed post resources as compared with 2025. Together with the HRC revised estimates proposal for 2026, OHCHR posts proposed for 2026 total 608 posts, which represents a net reduction of 33 posts, or 5.1 per cent, compared with 2025. **The Advisory Committee notes the proposed reduction on the number of posts for OHCHR in 2026 corresponds to a 5.1 per cent decrease in comparison to approved staffing table for 2025.**

VI.21 From information provided to it, the Committee notes that the proposed staffing changes by subprogramme is as follows:

- (a) Under Executive direction and management: 6 abolishments (1 P-3, 1 GS(PL) and 4 GS(OL));
- (b) Under Programme support: 4 abolishments (1 P-3 and 3 GS(OL)) and 3 redeployments (3 P-3);
- (c) Under Subprogramme 1, Human rights mainstreaming, right to development, and research and analysis: 24 abolishments (1 P-5, 11 P-4, 5 P-3, 4 P-2/1, and 3 GS(OL)) and 13 redeployments (4 P-4, 6 P-3, and 3 P-2/1);
- (d) Under Subprogramme 2, Supporting human rights treaty bodies: 18 abolishments (16 P-3 and 2 GS(OL));

1 Initially redeployed from Geneva to Panama City in the PPB 2026
2 Initially redeployed from Geneva to Vienna in the PPB 2026
3 Initially redeployed from Geneva to Vienna in the PPB 2026

- (e) Under Subprogramme 3, Advisory services, technical cooperation and field activities: 38 abolishments (2 P-4, 16 P-3, 3 P-2/1, 4 GS(OL), 10 NPO and 3 LL) and 8 redeployments (4 P-4, 3 P-3, and 1 P-2/1);
- (f) Under Subprogramme 4, Supporting the Human Rights Council, its subsidiary bodies and mechanisms: 15 abolishments (4 P-4, 7 P-3, and 4 P-2/1).

VI.22 A comparison of staffing proposals under PPB 2026 and the revised budget is as follows:

(a) Under establishments: 59 posts were proposed under the PPB 2026, of which 36 are withdrawn under the revised budget (referred to as “abolishments”), leaving 23 proposed establishments retained in the revised budget. **The Advisory Committee notes that the Secretariat has presented the aforementioned proposed establishment of 36 posts towards the total number of abolishment proposed for 2026. The Committee considers that posts initially proposed for establishment, and then withdrawn, are not part of the baseline staffing complement and, therefore, cannot be considered as abolished posts.**

(b) Under conversions: 1 P-3 Human Rights Officer general temporary assistance position (supporting the Independent Expert on the situation of human rights in Mali) to be converted and redeployed from Geneva to Dakar; and 1 P-3 Human Rights Officer general temporary assistance position (supporting the Independent Expert on the situation of human rights in the Central African Republic) to be converted and redeployed from Geneva to Yaoundé. The 2 proposals for conversion are retained in the revised budget. **The Advisory Committee recommends the approval of the proposed conversion of the 2 Human Rights Officers (P-3) from general temporary assistance positions to posts.**

(c) Under redeployments: 31 posts and additional positions were proposed for redeployment under the PPB 2026. The revised budget proposes a total of 71 redeployments of posts and positions (see paras. VI.30-32 below).

VI.23 In addition to the proposals above, the revised budget proposes 105 abolishments/withdrawn proposals (see para. VI.29 below). Table 8 below provides a summary of proposed post changes, by component or subprogramme.

Establishment

VI.24 The 23 proposed establishments presented in the proposed programme budget for 2026 that remain valid comprise:

- (a) 2 D-1s under subprogramme 3, as Representative, Human Rights, in Bangkok and Beirut, to act as the regional representative and head of the regional office and coordinate the development of the vision and strategic direction for the work of OHCHR in the region;
- (b) 1 P-4 Programme Management Officer (Risk Management) (Vienna);
- (c) 1 P-4 Human Rights Officer (Beirut);

- (d) 6 P-3 Administrative Officers (Vienna, Addis Ababa, Pretoria, Panama City, Dakar and Beirut);
- (e) 3 P-3 Programme Management Officers (Panama City, Bangkok and Beirut);
- (f) 1 P-3 Human Rights Officer (Addis Ababa);
- (g) 2 P-3 Security Officer (Addis Ababa and Bangkok);
- (h) 1 P-2 Associate Public Information Officer (Vienna);
- (i) 4 P-2 Associate Human Rights Officer (Addis Ababa, Pretoria (2) and Beirut);
- (j) 1 GS(OL) Administrative Assistant (Vienna); and
- (k) 1 NPO Public Information Officer (Addis Ababa).

VI.25 The Advisory Committee notes the General Assembly has approved OHCHR strengthening of its regional presences in recent years. From the information provided to it, the Committee also notes that regional offices have 73 posts and positions with the start date between 2023 and 2025, of which 12 are proposed for abolishment in the context of the revised estimates. The Committee is of the view that, considering the recent expansion in regional offices capacity, as well as the significant number of redeployments proposed for 2026, there should be a period of assessment of the capacity and workload before further substantial staffing increases, in particular, in view of the current funding constraints and efforts to streamline operations (see also para. VI.15 above). In that regard, having reviewed the functions already existing and proposed to be redeployed to the regional offices, the Committee makes the recommendations below.

VI.26 The Advisory Committee notes the General Assembly has previously approved the regional offices of Yaoundé and Panamá to be headed at the D-1 level and recommends the approval of the proposed 2 D-1 posts of Representative, Human Rights, in Bangkok and Beirut. The Committee also notes that most regional offices lack administrative capacity funded from the regular budget and that OHCHR indicates its intention to rely on support services provided by other Secretariat entities. In that regard, with respect to the 6 proposed P-3 Administrative Officers (Vienna, Addis Ababa, Pretoria, Panama City, Dakar and Beirut), the Committee recommends against the proposed establishment of Administrative Officers (P-3) and recommends, instead, that Administrative Officers in Addis Ababa, Pretoria, Panama City, Dakar and Beirut, be established as NPO posts. In noting the proposed redeployments include a P-3 Administrative Officer position to be relocated from Geneva to Vienna, the Committee recommends against the proposed establishment of a P-3 Administrative Officer in Vienna.

VI.27 The Advisory Committee notes that the 2 proposed P-3 Security Officer posts (Addis Ababa and Bangkok) would provide capacities not available in the respective regional offices' current staffing, and, therefore, recommends the

approval of the proposed 2 posts. However, noting the number of vacant posts in OHCHR (see para. VI.34 below), including 26 vacant P-3 posts that are not proposed for abolishment in 2026, the Committee recommends the abolishment of 2 of the 26 vacant P-3 posts.

VI.28 In considering the proposals below, the Advisory Committee has taken into account the existing capacities recently approved for the regional offices, the additional capacities proposed to be redeployed for 2026, as well as its reiterated view that Financial Regulations and Rules of the United Nations do not preclude the utilization of approved resources in support of different mandates of the Office (see A/80/7, para. V.6). Taking into account its view expressed in para. VI.25 above, the Committee makes the following observations and recommendations:

(a) P-4 Programme Management Officer (Risk Management) (Vienna): the Committee notes OHCHR's intention to build additional capacities in regional offices around a core minimum configuration and further notes that other regional offices do not have such a capacity in their staffing complement. The Committee considers that insufficient justification has been provided for the necessity of a P-4 Programme Management Officer (Risk Management) in Vienna, and therefore recommends against the proposed establishment;

(b) P-4 Human Rights Officer and P-2 Associate Human Rights Officer (Beirut): noting the existing number of Human Rights Officer posts in Beirut, under both regular budget and extrabudgetary funding (7 P-4, 6 P-3 and 4 P-2/1), as well as the proposed additional redeployment of similar functions, the Committee recommends against the proposed establishments;

(c) 3 P-3 Programme Management Officers (Panama City, Bangkok and Beirut): noting the existing total capacity in those regional offices, including 2 Programme Management Officers in Panama, and 1 each in Bangkok and Beirut, the Committee recommends against the proposed establishments;

(d) P-3 Human Rights Officer and P-2 Associate Human Rights Officer (Addis Ababa): noting the existing number of Human Rights Officer posts in Addis Ababa, under both regular budget and extrabudgetary funding (11 P-4, 11 P-3 and 2 P-2/1), the Committee recommends against the proposed establishments;

(e) P-2 Associate Public Information Officer (Vienna): noting the current existing public information capacity in regional offices is provided from extrabudgetary resources and the existing capacity in Vienna of 1 GS(OL) Communications Assistant, the Committee recommends against the proposed establishment;

(f) 2 P-2 Associate Human Rights Officer (Pretoria): noting the existing number of Human Rights Officer posts in Pretoria, under both regular budget and extrabudgetary funding (8 P-4, 7 P-3 and 3 P-2/1), the Committee recommends against the proposed establishments;

(g) 1 GS(OL) Administrative Assistant (Vienna): noting the existing total capacity in Vienna, including 1 GS(OL) Team Assistant, 1 GS(OL) Programme Assistant,

and 1 P-3 Administrative Officer, the Committee recommends against the proposed establishment; and

(h) NPO Public Information Officer (Addis Ababa): noting most regional offices rely on extrabudgetary resources for public information capacities, and taking into account OHCHR's intention to built additional capacities in regional Offices around a core minimum configuration, the Committee recommends against the proposed establishment.

Abolishment

VI.29 As indicated above, 105 abolishments (1 P-5, 17 P-4, 46 P-3, 11 P-2/1, 10 NPO, 1 GS (PL), 16 GS (OL), 3 LL)) are proposed, comprising 36 withdrawals of establishments proposed in the PPB 2026 and 69 abolishments of established posts. Upon enquiry, the Advisory Committee was informed that the identification process for posts proposed for abolishment in the Proposed Programme Budget 2026 was designed to minimize staff disruption while addressing operational requirements. This process focused on posts across all areas. Key criteria for the evaluation included alignment with strategic priorities, the potential for consolidation of roles, retirement and vacancy planning, minimizing the impact on staff, and optimizing resource allocation. Initially, 59 posts were proposed to be established to support the implementation of the Pact for the Future (A/RES/79/1) in the proposed programme budget for 2026; however, following a comprehensive review, this number was reduced to 23 new posts. Several of the posts now proposed for abolishment were approved in recent years but remained unfilled due to ongoing liquidity constraints.

Relocation/Redeployment

VI.30 Upon enquiry, the Committee was provided with a list of the proposed redeployments of posts and positions both under the proposed programme budget for 2026 and the revised budget and related cost implications (see table 9 below). The Committee notes that there are a total of 71 redeployments proposed, comprising redeployments of 51 established posts, 1 temporary post, 2 posts proposed for conversions (see para. VI.22(b) above), and 17 GTAs. Of the 71 proposed redeployments, 46 were proposed in the PPB 2026, and 25 under the revised budget.

VI.31 Upon enquiry, the Advisory Committee was informed that relocating functions from higher-cost duty stations, such as New York and Geneva, to lower-cost duty stations would not only reduce the direct costs associated with the posts and positions due to lower post adjustments in regional duty stations, but also significantly reduce travel expenses as staff would be situated closer to their areas of mandate delivery. By placing personnel within the regions they serve, these redeployments would enhance proximity to Member States, stakeholders, and beneficiaries. The relocation of posts and positions inevitably involves initial costs, including settlement and relocation grants, as well as transitional expenses incurred when staff take on new functions in a

different duty station and integrate into new teams. These upfront investments, while significant, are considered essential steps in enhancing operational effectiveness. OHCHR's Headquarters will remain in Geneva, as determined by General Assembly resolution 48/141, which remains the foundational mandate of the High Commissioner for Human Rights. In this regard, providing critical support to Member States in the Human Rights Council, its mechanisms and the Treaty Bodies will remain central priorities at headquarters in Geneva. Other corporate functions will continue to be led from Geneva, such as strategic planning and related work areas, global communications, and global resource mobilization efforts. Global thematic policy development will continue to be supported from the Geneva headquarters. **The Advisory Committee notes the projected cost-savings derived from the redeployments and also notes the benefits of assistance and support being provided closer to the field. The Committee trusts that future budget submissions will include the information and analysis referred to in paragraphs VI.15 and VI.25 above.**

VI.32 Upon enquiry, the Advisory Committee was informed that proposed redeployments to regional offices include relocation of 22 posts and positions from subprogramme 1, Human rights mainstreaming, right to development, and research and analysis. The Committee was also informed that the Office of the High Commissioner for Human Rights is committed to decentralizing its capacities by strategically positioning staff in both Geneva and regional offices. This approach aims to broaden the reach of its initiatives, enabling more effective interaction with local and regional stakeholders. A decentralized structure is expected to create a multiplier effect, amplifying the impact of its activities, fostering greater inclusivity, and ensuring that the voices of diverse communities are heard and reflected in the Office's work. By optimizing its outreach and operational framework, OHCHR can better fulfill its mandate of promoting and protecting human rights globally. The Committee was also informed that posts associated with the desk officer functions under subprogramme 3 primarily focus on supporting OHCHR country offices and United Nations Country Teams (UNCTs). Their main responsibility is to provide technical assistance to Member States, helping them implement international human rights standards and mechanisms. While their work is centered on addressing the operational needs of country offices and UNCTs, direct engagement with Member States occurs to a lesser extent. **The Advisory Committee notes that, in the course of deliberations on resource requirements proposed in the context of human rights council revised estimates, the Committee is often informed that OHCHR does not have enough existing capacity to support additional one-time mandates such as preparation of reports, seminars, workshops or substantive events. The Committee trusts that, in pursuing decentralization efforts, the Office will provide more clarity on the criteria applied to determine which thematic functions are best performed at the regional level and not in Geneva, where it is best placed for interaction with Member States, as well as an assessment on the expected impact on the ability of the Office to support the**

thematic mandates approved from the Human Rights Council in a more cost-efficient manner moving forward. The Committee trusts that information in that regard will be provided to the General Assembly at the time of consideration of the present report and in the next budget submission. The Committee recommends the approval of the proposed 71 redeployments.

Head of New York office

VI.33 Upon enquiry, the Committee was informed that, as a member of the troika leadership group within OHCHR vested with decision-making authority that also comprises the High Commissioner and the Deputy High Commissioner, the Head of the NY office (Assistant Secretary-General) plays a central role in managing and navigating political interactions within the UN Headquarters in New York. Under the direction of the High Commissioner, the Assistant Secretary-General regularly represents the High Commissioner in Principals level meetings across the three UN pillars in New York and engages in regular daily interactions with UN principals to closely coordinate on critical substantive issues. She maintains close collaboration with UN field leadership, meeting with Special Representatives of the Secretary-General (SRSGs) and Regional Commissioners (RCs) who are on mission in New York, to ensure ground-level perspectives inform broader strategic policy discussions. She represents the High Commissioner in external meetings with Member States, including visiting high-level officials from capitals as well as New York-based officials working on intergovernmental processes. **The Advisory Committee notes that the OHCHR head of office in New York, as is the case with UNEP, is at the Assistant-Secretary-General level, which is not comparable with the representation functions and presence of other organizations in New York that are headed at the Director level. Therefore, and in view of the financial constraints, the Committee recommends that the General Assembly request the Secretary-General to present a proposal, in the next budget submission, aligning the level of the head of OHCHR's New York office to other similar offices in New York (see also A/80/7/Add.9, para. IV.13).**

Vacant posts

VI.34 The Committee was informed upon enquiry that, out of the 105 posts proposed for abolishment, 6 are currently encumbered and 99 are vacant. 86 vacant posts are not proposed for abolishment, including 48 vacant since establishment (18 established in January 2024 and 30 in January 2025). The Committee was also informed that 14 OHCHR staff have expressed interest in early separation packages.

C. Comments and recommendations on non-post resources

VI.35 Proposed non-post resources amount to \$99,089,300 reflecting a decrease of \$26,385,400 (or 21.0 per cent) compared with the approved level for 2025.

Table 4

Evolution of resources for OHCHR

In thousands of USD

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	102 684.8	95 740.2	120 997.3	82 945.7	128 531.0	(5 123.5)	112 874.8	(8 122.5)	(6.7)	(15 656.2)	(12.2)
Other staff costs	46 210.3	44 280.4	72 117.0	38 900.8	67 653.1	(1 928.1)	57 335.6	(14 781.4)	(20.5)	(10 317.5)	(15.3)
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	2.3	-	2.4	-	2.4	-	2.4	-	-	-	-
Consultants	-	14.5	3 165.0	419.6	2 933.7	(345.1)	2 125.5	(1 039.5)	(32.8)	(808.2)	(27.5)
Experts	2 620.1	869.8	-	-	-	-	-	-	-	-	-
Travel of representatives	18 343.2	11 447.3	19 946.8	7 865.9	19 595.1	-	14 845.2	(5 101.6)	(25.6)	(4 749.9)	(24.2)
Travel of staff	4 562.0	3 616.0	6 079.2	1 859.8	5 969.7	(597.0)	4 687.6	(1 391.6)	(22.9)	(1 282.1)	(21.5)
Contractual services	2 266.7	2 971.5	4 240.8	1 677.2	4 347.6	(87.0)	3 486.3	(754.5)	(17.8)	(861.3)	(19.8)
General operating expenses	6 442.0	4 465.4	8 749.1	4 655.9	9 262.8	(984.7)	8 426.3	(322.8)	(3.7)	(836.5)	(9.0)
Supplies and materials	378.6	151.3	294.8	96.9	295.9	(7.6)	203.3	(91.5)	(31.0)	(92.6)	(31.3)
Furniture and equipment	1 574.7	1 633.7	1 661.5	85.9	1 783.3	(193.2)	1 273.6	(387.9)	(23.3)	(509.7)	(28.6)
Improvement of premises	-	149.5	-	-	-	-	-	-	-	-	-
Grants and contributions	7 437.7	3 138.9	9 218.1	1 717.9	9 052.1	-	6 703.5	(2 514.6)	(27.3)	(2 348.6)	(25.9)
Other	-	-	-	-	-	-	-	-	-	-	-
Total	192 522.4	168 478.5	246 472.0	140 225.6	249 426.7	(9 266.2)	211 964.1	(34 507.9)	(14.0)	(37 462.6)	(15.0)

VI.36 In the PPB 2026, the Committee recommended reductions of 3 per cent (\$2,029,600) under other staff costs; 15 per cent (\$440,100) under consultants; 10 per cent (\$597,000) under travel of staff; and 5 per cent (\$463,100) under general operating expenses (A/80/7, paras. VI.31 and 32). The Committee notes that the revised budget reflects lower amounts under these objects of expenditure.

VI.37 On other staff costs, proposed resources reflect a reduction of \$14,781,400, or 20.5 per cent. The Committee was informed that the proposed level of resources for other staff costs linked to mandates has been reduced by an average of 15% across all subprogrammes. Specifically, under the Programme Support category, the proposed level of resources for overtime and provisions for parental leave replacements were similarly decreased by 15%. Resources for a total of 32 GTA positions with 12-month duration have been removed from the proposed amounts for 2026. Following decisions by legislative bodies, the revised proposal for General Temporary Assistance has the reductions allocated proportionally across all mandates. Similarly, other non-post resources, such as travel, consultants, and general operating expenses, have been reduced accordingly to ensure an overall 15% reduction in the proposed budget for 2026. Upon enquiry, the Committee received information comparing approved 12-month duration general temporary assistance positions for renewable mandates in 2025 with those proposed in the revised estimates for 2026. **The Advisory Committee reiterates its recommendation that the General Assembly request the Secretary-General to present a comprehensive list of all positions budgeted for 12 months and the corresponding mandates in the supplementary information of future budget submissions (A/80/7, para. VI.30).**

VI.38 The Committee notes that, under travel of representatives, a reduction of \$5,101,600 (25.6 per cent) compared to 2025 is reflected. The Committee was informed that, while the overall volume of travel of governmental experts and

representatives will be reduced, OHCHR will continue to ensure that travel directly linked to mandated activities is supported within the limited available resources. OHCHR will emphasize cost-effectiveness and equitable participation, ensuring that essential travel enabling engagement from developing countries and least developed countries is preserved to the extent possible. The Office will also explore alternative modalities, including virtual or hybrid participation. The Office will continue to explore cost-saving measures such as voluntary downgrade of travel class and reduction of number of DSA days. **The Advisory Committee notes that the proposed decrease under travel of representatives, at 25.6 per cent, is higher than the average decrease under other non-post costs, at 21 per cent, and significantly higher than the percentage decrease of 6.7 per cent in proposed post resources. The Committee trusts that further justification on the criteria used to apportion among different objects of expenditures the proposed decreases will be provided to the General Assembly at the time of its consideration of the present report, as well as more information on the expected impact of proposed reduction on the participation of governmental experts and representatives at the different human rights activities supported from the regular budget.**

III. Committee on Missing Persons in Cyprus

VI.39 The revised budget for the Committee on Missing Persons in Cyprus amounts to \$694,500, the same level as the amount approved for 2025 and in the proposed programme budget for 2026.

Table 5
Evolution of resources for CMP

In thousands of USD

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts								-	-	-	-
Other staff costs	610.9	338.5	649.2	351.4	649.2	(32.5)	649.2	-	-	-	-
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	0.8	-	0.8	-	-	-	-	(0.8)	(100.0)	-	-
Consultants	-	-	-	-	-	-	-	-	-	-	-
Experts	-	-	-	-	-	-	-	-	-	-	-
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	13.7	18.2	14.1	18.7	14.1	-	14.1	-	-	-	-
Contractual services	4.0	0.1	3.7	-	4.5	-	4.5	0.8	21.6	-	-
General operating expenses	23.7	19.4	23.3	11.9	23.3	-	23.3	-	-	-	-
Supplies and materials	2.3	4.9	2.4	1.6	2.4	-	2.4	-	-	-	-
Furniture and equipment	1.0	7.2	1.0	-	1.0	-	1.0	-	-	-	-
Improvement of premises	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	656.4	388.3	694.5	283.6	694.5	(32.5)	694.5	-	-	-	-

VI.40 In its report on the PPB 2026, the Committee recommended a reduction of 5 per cent (\$32,500) to the proposed requirements under other staff costs. No changes are proposed under any object of expenditure in the RE compared with the PPB 2026. **The Advisory Committee notes that the proposed resources under other staff costs exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-post requirements made in the context of the proposed programme budget for 2026.**

IV. Independent Institution on Missing Persons in the Syrian Arab Republic

Regular budget	
Approved for 2025	\$11,057,500
Proposed revised estimates for 2026	\$10,905,100
Variance compared with 2025 approved	(\$152,400)
percentage change	(1.4)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

VI.41 The revised budget for IIMP amounts to \$10,905,100, reflecting a decrease of \$152,400 (or 1.4 per cent) compared to the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a decrease of \$1,929,100 (or 15.0 per cent) compared to the proposed programme budget for 2026. The reduction of \$1,929,100 is mainly attributable to the proposed abolishment of 9 posts (1 P-4, 4 P-3, 1 P-2/1, 3 GS (OL)), including withdrawals of previous proposals for establishment.

A. General observations

Expected efficiencies and improvements

VI.42 Paragraph 175 indicates that efficiencies and improvements include cost optimization by containing travel costs; reduction in consultant costs through expanded use of in-house capacity; introduction of automation features; and redistribution of responsibilities and use of external service providers. Upon enquiry, the Committee was informed that support functions have been streamlined while maintaining operational delivery across all mandated areas, with some activities to be sequenced more gradually as needed. Sequencing decisions are guided by operational risk, humanitarian urgency, and the expected impact of each activity on the Institution's core mandate. High-impact priorities, such as engagement with families, collection and preservation of information, and the search and identification of missing persons, will continue to be fully maintained. Activities that require sustained field deployment or intensive technical development, including the progressive expansion of secure data systems and the phased rollout of structured participation mechanisms for families, will be implemented in stages to align with available resources. The Institution's ability to deliver on its central mandates, to clarify the fate and whereabouts of missing persons and to support affected families, remains safeguarded.

Coordination with other entities

VI.43 The Committee was informed that the Institution maintains regular coordination with other United Nations and international entities working on Syria, including the Office of the Special Envoy of the Secretary-General, the Independent International Commission of Inquiry, the International, Impartial and Independent Mechanism, and the Office of the High Commissioner for Human Rights. This coordination aims to ensure complementarity of effort, coherence of messaging, and avoidance of duplication. While the Workstream 3 discussions did not specifically reference the Syrian context, the principles outlined, joining up expertise and strengthening cross-pillar cooperation, are consistent with the Institution's operating approach. The Independent Institution has a distinct humanitarian and victim-centred mandate focused on clarifying the

fate and whereabouts of missing persons, but it stands ready to explore practical efficiencies and shared services that could enhance overall UN coherence and effectiveness in Syria, in full respect of its independence. **The Advisory Committee trusts that the Independent Institution on Missing Persons in the Syrian Arab Republic will continue to coordinate closely with other United Nations entities engaged with the Syrian Arab Republic and the region (see also A/80/7, para. VI.15). The Committee further notes that workstream 3 of the UN80 Initiative may have an impact on the work of these United Nations entities, and looks forward to reviewing future proposals in this regard.**

Presence in Damascus

VI.44 Paragraph 176 of the report indicates that following an internal assessment of needs in terms of its presence and access, IIMP has formally submitted a request to establish an in-country presence in Damascus. Upon enquiry, the Committee was informed that the proposal to establish an in-country presence in Damascus is driven first by operational necessity, with the need for closer proximity to families, authorities, and information sources essential to fulfilling the Institution's mandate. While relocation would require initial adjustments, it is expected to generate longer-term efficiencies through lower personnel, travel, and operating costs, and through more direct access to stakeholders. The first cost-benefit analysis indicates no increase in overall expenditure under current parameters, though final requirements will depend on the scope and modalities of the host country agreement. The plan foresees the relocation of a sizeable portion of staff and operations to Syria. Pending that, the Institution maintains rotational deployments from Geneva to Syria and continues to assess alternative regional hubs, such as Lebanon, should relocation to Syria remain unfeasible. **The Advisory Committee notes the plan of the Institution for future relocations in Syria and looks forward to the related opportunities for national assistance, as appropriate, and to proposals for nationalization of the staff, for cost-efficiencies and capacity building of national staff.**

B. Comments and recommendations on posts

Table 6: Staffing resources

	<i>Number</i>	<i>Details</i>
Approved for 2025	45	1 ASG, 1 D-1, 3 P-5, 9 P-4, 16 P-3, 8 P-2/1, 1 GS (PL), 6 GS (OL)
Redeployment	–	Twelve redeployment across sections of 1 Human Rights Officer P-4; 1 Information Management Officer P-4; 1 Information Systems Officer P-4; 1 Information Management Officer P-3; 1 Data Analyst P-3; 1 Human Rights Officer P-3; 1 Field Interpreter P-3; 2 Associate Human Rights Officers, P-2; 1 Associate Translator, Arabic P-2; 1 Administrative Assistant GS (OL); 1 Information Systems Assistant GS (OL)
Reassignment	–	1 Senior Information Management Officer P-5 to 1 Senior Investigator P-5; 2 Human Rights Officers P-3 to 2 Forensic Experts P-3; 1 Associate Information Management Officer P-2 to 1 Associate Investigator P-2
Reclassification	–	1 Legal Officer P-3 to P-4 with a reassignment to Forensic Pathologist P-4
Establishment	3	1 Security Coordination Officer P-3; 1 Data Scientist P-3; 1 Information Management Officer P-3
Proposed for 2026	48	1 ASG, 1 D-1, 3 P-5, 10 P-4, 18 P-3, 8 P-2/1, 1 GS (PL), 6 GS (OL)
Changes from PPB 2026 to 2026 RE		
Abolishment	(9)	1 P-4, 4 P-3, 1 P-2/1, 3 GS (OL)
Reassignment	–	1 P-3 Field Interpreter to P-3 Investigator
Redeployment	–	1 GS (OL) Information System Assistant from the Operations Support Section to the Data and Digital Analysis Section
2026 Revised estimates	39	1 ASG, 1 D-1, 3 P-5, 9 P-4, 14 P-3, 7 P-2/1, 1 GS (PL), 3 GS (OL)
Changes between approved 2025 and 2026 RE		
Abolishment	(6)	1 P-4, 1 P-3, 1 P-2/1, 3 GS (OL)
Reassignment	–	1 Senior Information Management Officer P-5 to 1 Senior Investigator P-5; 2 Human Rights Officers P-3 to 2 Forensic Experts P-3; 1 Associate Information Management Officer P-2 to 1 Associate Investigator P-2; 1 P-3 Field Interpreter to P-3 Investigator ^a
Reclassification	–	1 Legal Officer P-3 to P-4 with a reassignment to Forensic Pathologist P-4
Redeployment	–	Nine redeployments across sections of 1 Human Rights Officer P-4; 1 Information Management Officer P-4; 1 Information Management Officer P-3; 1 Data Analyst P-3; 1 Human Rights Officer P-3; 2 Associate Human Rights Officers, P-2; 1 Administrative Assistant GS (OL); 1 Information Systems Assistant GS (OL) ^b

a the proposed reassignment of 1 P-3 Field Interpreter to P-3 Investigator proposed in the RE is in combination with the proposed redeployment in PPB 2026

b In PPB 2026, the 1 Information Systems Assistant GS (OL) is proposed to be redeployed from the former Search and Data Analysis Section to the Operations Support Section; in the RE, the 1 Information Systems Assistant GS (OL) is proposed to be redeployed from Operations Support Section to the Data and Digital Analysis Section. Therefore, compared with approved 2025, in the RE, the post is proposed to be redeployed from the former Search and Data Analysis Section to the Data and Digital Analysis Section.

VI.45 A total of 39 posts is proposed, representing a decrease of 6 posts compared with the 2025 approved budget, or a decrease of 9 posts compared

with the PPB 2026 (including 3 previous proposals for establishment that are withdrawn). As compared with 2025, the proposal represents a reduction of 13.3 per cent in the number of posts and an increase of 4.5 per cent in proposed post resources (due to new posts for 2025 that were budgeted at a 50 per cent vacancy rate). The revised budget includes the proposed abolishment of 9 posts (1 P-4, 4 P-3 including 3 withdrawn, 1 P-2/1, 3 GS (OL)). **The Advisory Committee notes that the Secretariat has presented the aforementioned proposed establishment of three P-3 posts (1 Data Scientist, 1 Information Management Officer and 1 Security Coordination Officer) towards the total number of abolishment proposed for 2026. The Committee considers that posts initially proposed for establishment, and then withdrawn, are not part of the baseline staffing complement and, therefore, cannot be considered as abolished posts.**

VI.46 From information provided to it, the Advisory Committee notes the following staffing proposals under PPB 2026 remain valid under the revised budget:

(a) 9 redeployments:

- 1 Information Management Officer (P-4), 1 Information Management Officer (P-3), 1 Data Analyst (P-3), 1 Human Rights Officer (P-3), and 1 Associate Human Rights Officer (P-2) to the Data and Digital Analysis Section, following the division of the former Search and Data Analysis Section into two specialized sections;
- 1 Human Rights Officer (P4) from the Executive Office to the Data and Digital Analysis Section to serve as Chief of Section;
- 1 Associate Human Rights Officer (P2) to the Data and Digital Analysis Section from the former Victim Participation and Support Section;
- 1 Information Systems Assistant (GS(OL)) to the Operations Support Section is now proposed to be redeployed to the Data and Digital Analysis Section; and

- 1 Administrative Assistant (GS(OL)) from the Executive Office to the Operations Support Section).

- (b) The reassignment of 5 posts: 1 Senior Information Management Officer (P-5) to 1 Senior Investigator (P-5) to lead the Search and Identification Section; 2 Human Rights Officers (P-3) to 2 Forensic Experts (P-3); 1 Associate Information Management Officer (P-2) to 1 Associate Investigator (P-2)); and 1 Field Interpreter (P3) from the former Victim Participation and Support Section to the Search and Identification Section is now proposed to be reassigned to 1 Investigator (P-3) in the Search and Identification Section.
- (c) The reclassification and reassignment of 1 post (1 Legal Officer (P-3) to Forensic Pathologist (P-4)). Table 8 below provides a summary of proposed post changes.

VI.47 The Advisory Committee recommends the approval of the aforementioned staffing changes proposed in the revised budget for 2026.

Vacant posts

VI.48 The Advisory Committee was informed upon enquiry that as at 30 September 2025, 17 regular budget funded posts in the IIMP were vacant. Of these, 5 posts (1 P-3 Psychologist; 1 P2/1 Associate Translator, Arabic; 2 GS(OL) Programme Management Assistants; 1 GS(OL) Finance and Budget Assistant) are proposed for abolishment in the revised budget.

C. Comments and recommendations on non-post resources

VI.49 Proposed non-post resources amount to \$2,624,000, representing a decrease of \$507,900 (or 16.2 per cent) compared with the 2025 approved budget.

Table 7
Evolution of resources for IIMP

In thousands of USD

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	2 200.2	2 121.8	7 925.6	4 203.6	9 710.9	(376.1)	8 281.1	355.5	4.5	(1 429.8)	(14.7)
Other staff costs	-	-	513.1	216.7	487.2	-	389.3	(123.8)	(24.1)	(97.9)	(20.1)
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-	-	-	-	-	-
Consultants	70.5	30.4	130.7	118.2	129.6	(13.0)	97.2	(33.5)	(25.6)	(32.4)	(25.0)
Experts	-	-	-	-	-	-	-	-	-	-	-
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	72.8	102.5	268.2	264.8	478.0	(31.5)	380.4	112.2	41.8	(97.6)	(20.4)
Contractual services	217.0	181.7	1 030.0	323.0	894.4	-	824.7	(205.3)	(19.9)	(69.7)	(7.8)
General operating expenses	278.0	117.9	613.5	294.8	547.3	-	473.3	(140.2)	(22.9)	(74.0)	(13.5)
Supplies and materials	1.8	1.4	11.4	1.2	11.4	-	9.1	(2.3)	(20.2)	(2.3)	(20.2)
Furniture and equipment	22.4	85.8	199.0	67.6	255.9	-	205.7	6.7	3.4	(50.2)	(19.6)
Improvement of premises	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions	104.5	67.1	366.0	36.2	319.5	-	244.3	(121.7)	(33.3)	(75.2)	(23.5)
Other	-	-	-	-	-	-	-	-	-	-	-
Total	2 967.2	2 708.8	11 057.5	5 526.2	12 834.2	(420.6)	10 905.1	(152.4)	(1.4)	(1 929.1)	(15.0)

VI.50 In the PPB 2026, the Committee recommended a reduction of 10 per cent (\$13,000) under consultants; and 15 per cent (\$31,500) to the proposed increase under travel of staff. The Committee notes that the revised budget reflects lower amounts under these objects of expenditure.

V. Conclusion

VI.51 **Subject to its recommendations and observations in paragraphs 26-28, and 40 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for section 24.**

Table 8

Section 24, Office of the United Nations High Commissioner for Human Rights

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-3	Public Information Officer
		(1)	GS (PL)	Senior Information Systems Assistants
		(1)	GS (OL)	Documents Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Communications Assistant
		(1)	GS (OL)	Team Assistant
Programme support	Abolishment	(1)	P-3	Administrative Officer
		(1)	GS (OL)	Documents Management Assistant
		(1)	GS (OL)	Information Systems Assistant
		(1)	GS (OL)	Travel Assistant
	Redeployment (within section across duty station) From Geneva to Vienna	(1)	P-3	Administrative Officer
		1	P-3	Administrative Officer
	Redeployment (within section across duty station) From Geneva to Panama City	(1)	P-3	Information Systems Officer
		1	P-3	Information Systems Officer
	Redeployment (within section across duty station) From Geneva to Vienna	(1)	P-3	Security Coordination Officer
		1	P-3	Security Coordination Officer

Subprogramme 1 Human rights mainstreaming, right to development, and research and analysis

Abolishment	(1)	P-5	Senior Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(2)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
	(1)	P-3	Human Rights Officer
	(1)	P-3	Human Rights Officer
	(2)	P-3	Human Rights Officer
	(1)	P-3	Information Systems Officer
	(3)	P-2/1	Associate Human Rights Officer
	(1)	P-2/1	Associate Programme Management Officer
	(2)	GS (OL)	Administrative Assistant
	(1)	GS (OL)	Programme Management Assistant
Redeployment (within section across duty station) From Geneva to Vienna	1	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Pretoria	1	P-4	Human Rights Officer

Redeployment (within section across duty station) From Geneva to Bangkok	(1)	P-4	Human Rights Officer
	1	P-4	Human Rights Officer
Redeployment (within section across duty station) From Panama City to Vienna	(1)	P-4	Human Rights Officer
	1	P-4	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Bangkok	(1)	P-4	Human Rights Officer
	1	P-3	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Vienna	(1)	P-3	Human Rights Officer
	2	P-3	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Nassau	(2)	P-3	Human Rights Officer
	1	P-3	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Pretoria	(1)	P-3	Human Rights Officer
	1	P-3	Human Rights Officer
Redeployment (within section across duty station)	1	P-3	Human Rights Officer

	From Panama City to Addis Ababa			
	Redeployment (within section across duty station) From Geneva to Beirut	(1)	P-3	Human Rights Officer
		1	P-2/1	Associate Human Rights Officer
	Redeployment (within section across duty station) From Geneva to Panama City	(1)	P-2/1	Associate Human Rights Officer
		1	P-2/1	Associate Human Rights Officer
	Redeployment (within section across duty station) From Geneva to Dakar	(1)	P-2/1	Associate Human Rights Officer
		1	P-2/1	Associate Human Rights Officer
		(1)	P-2/1	Associate Human Rights Officer
Subprogramme 2 Supporting human rights treaty bodies	Abolishment	(11)	P-3	Human Rights Officer
		(1)	P-3	Human Rights Officer
		(3)	P-3	Human Rights Officer
		(1)	P-3	Information Management Officer
		(1)	GS (OL)	Team Assistant
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 3 Advisory services, technical cooperation and field activities	Abolishment	(1)	P-4	Human Rights Officer
		(1)	P-4	Human Rights Officer
		(1)	P-3	Field Security Officer
		(2)	P-3	Field Security Officer
		(1)	P-3	Field Security Officer

(1)	P-3	Human Rights Officer
(1)	P-3	Human Rights Officer
(1)	P-3	Human Rights Officer
(1)	P-3	Human Rights Officer
(1)	P-3	Human Rights Officer
(1)	P-3	Security Coordination Officer
(1)	P-3	Security Coordination Officer
(1)	P-3	Programme Management Officer
(1)	P-3	Programme Management Officer
(1)	P-3	Programme Management Officer
(1)	P-3	Programme Management Officer
(1)	P-3	Finance Officer
(1)	P-2/1	Associate Human Rights Officer
(1)	P-2/1	Associate Human Rights Officer
(1)	P-2/1	Associate Interpreter, English
(1)	GS (OL)	Programme Management Assistant
(1)	GS (OL)	Programme Management Assistant
(1)	GS (OL)	Staff Assistant
(1)	GS (OL)	Staff Assistant
(1)	NPO	Public Information Officer
(1)	NPO	Information Systems Officer
(1)	NPO	Information Systems Officer
(1)	NPO	Information Systems Officer
(1)	NPO	Associate Human Rights Officer
(1)	NPO	Human Resources Officer
(1)	NPO	Human Resources Officer
(1)	NPO	Human Resources Officer
(1)	NPO	Finance and Budget Officer

	(1)	NPO	Finance and Budget Officer
	(1)	LL	Driver
	(1)	LL	Driver
	(1)	LL	Driver
Redeployment (within section across duty station) From Geneva to Nairobi	2	P-4	Human Rights Officer
	(2)	P-4	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Pretoria	1	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
Redeployment (within section across duty station) From Vienna to Beirut	1	P-4	Human Rights Officer
	(1)	P-4	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Panama City	2	P-3	Human Rights Officer
	(2)	P-3	Human Rights Officer
Redeployment (within section across duty station) From Geneva to Nairobi	1	P-3	Human Rights Officer
	(1)	P-3	Human Rights Officer
Redeployment (within section across duty station) From Vienna to Beirut	1	P-2/1	Associate Human Rights Officer

Subprogramme 4 Supporting the Human Rights Council, its subsidiary bodies and mechanisms	Abolishment	(1)	P-2/1	Associate Human Rights Officer
		(3)	P-4	Human Rights Officer
		(1)	P-4	Public Information Officer
		(6)	P-3	Human Rights Officer
		(1)	P-3	Public Information Officer
		(4)	P-2/1	Associate Human Rights Officer

Section 24, Independent Institution on Missing Persons in the Syrian Arab Republic

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Abolishment		(1)	P-4	Information Systems Officer
		(1)	P-3	Information Management Officer
		(1)	P-3	Security Coordination Officer
		(1)	P-3	Psychologist
		(1)	P-3	Data Scientist
		(1)	P-2/1	Associate Translator, Arabic
		(1)	GS (OL)	Finance and Budget Assistant
		(2)	GS (OL)	Programme Management Assistant
Reassignment		1	P-3	Investigator
		(1)	P-3	Field Interpreter
Redeployment (within section within duty station)		-	GS (OL)	Information Systems Assistant

Table 9

Redeployment of posts and positions, and cost implications, for OHCHR in 2026 and 2027

(United States dollars)

Original duty station	Destination duty station	Redeployment proposed through	Type	Level	Subprogramme	Organizational Structure*	Approved Cost	Proposed Cost	Difference in A/80/6 Section 24	Cost reduction A/80/400 in 2026	Cost reduction A/80/400 in 2027
Geneva	Bangkok	A/80/400	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	199,100	180,100	-	(19,000)	(18,900)
Geneva	Vienna	A/80/400	EST	P-3	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	199,100	184,000	-	(15,100)	(15,000)
Geneva	Pretoria	A/80/6 (Sect.24)	EST	P-4	Subprogramme 1	Development and Economic and Social Issues Branch	233,500	200,900	(32,600)		
Geneva	Bangkok	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	165,800	135,400	(30,400)		
Geneva	Dakar	A/80/6 (Sect.24)	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	199,100	173,300	(25,800)		
Geneva	Pretoria	A/80/6 (Sect.24)	EST	P-4	Subprogramme 1	Development and Economic and Social Issues Branch	233,500	200,900	(32,600)		
Geneva	Bangkok	A/80/6 (Sect.24)	EST	P-4	Subprogramme 3	Regional Offices and Centres	233,500	187,900	(45,600)		
Geneva	Panama City	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	165,800	146,400	(19,400)		
Geneva	Nairobi	A/80/400	EST	P-4	Subprogramme 3	Africa Branch to Regional Offices and Centres	233,500	229,800	-	(3,700)	
Geneva	Nairobi	A/80/400	EST	P-4	Subprogramme 3	Africa Branch to Regional Offices and Centres	233,500	231,600	-	(1,900)	(1,800)
Geneva	Pretoria	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	173,300	(25,800)		
Geneva	Bangkok	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	161,200	(37,900)		
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	169,000	(30,100)		
Geneva	Dakar	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	173,300	(25,800)		
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	169,000	(30,100)		
Geneva	Dakar	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	173,300	(25,800)		
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	165,800	140,800	(25,000)		
Vienna	Beirut	A/80/400	EST	P-2	Subprogramme 3	Regional Offices and Centres	140,800	155,700	-	14,900	14,600
Geneva	Pretoria	A/80/400	EST	P-4	Subprogramme 3	Africa Branch to Regional Offices and Centres	233,500	217,000	-	(16,500)	(16,100)
Geneva	Nairobi	A/80/400	EST	P-3	Subprogramme 3	National Institutions and Regional Mechanisms Section to Regional Offices and Centres	199,100	198,900	-	(200)	(400)
Geneva	Panama City	A/80/400	EST	P-3	Subprogramme 3	Americas, Europe and Central Asia Branch to Regional Offices and Centres	199,100	186,200	-	(12,900)	(12,900)
Geneva	Vienna	A/80/6 (Sect.24)	EST	D-1	Subprogramme 3	Regional Offices and Centres	295,300	250,300	(45,000)		

Original duty station	Destination duty station	Redeployment proposed through	Type	Level	Subprogramme	Organizational Structure*	Approved Cost	Proposed Cost	Difference in A/80/6 Section 24	Cost reduction A/80/400 in 2026	Cost reduction A/80/400 in 2027
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-5	Subprogramme 3	Regional Offices and Centres	267,400	226,600	(40,800)		
Geneva	Addis Ababa	A/80/6 (Sect.24)	EST	P-5	Subprogramme 3	Regional Offices and Centres	267,400	236,700	(30,700)		
Geneva	Panama City	A/80/6 (Sect.24)	EST	P-3	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	199,100	173,300	(25,800)		
Geneva	Pretoria	A/80/400	EST	P-4	Subprogramme 1	Development and Economic and Social Issues Branch	233,500	217,000	-	(16,500)	(16,100)
Geneva	Panama City	A/80/6 (Sect.24)	EST	P-4	Subprogramme 3	Regional Offices and Centres	233,500	200,900	(32,600)		
Geneva	Bangkok	A/80/400	EST	P-4	Subprogramme 1	Development and Economic and Social Issues Branch	233,500	210,500	-	(23,000)	(22,600)
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-4	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	233,500	198,100	(35,400)		
Geneva	Vienna	A/80/400	EST	P-4	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	233,500	215,700	-	(17,800)	(17,600)
Geneva	Beirut	A/80/6 (Sect.24)	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	199,100	202,900	3,800		
Geneva	Pretoria	A/80/6 (Sect.24)	EST	P-3	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	199,100	173,300	(25,800)		
Vienna	Beirut	A/80/400	EST	P-4	Subprogramme 3	Regional Offices and Centres	198,100	217,600	-	19,500	18,900
Geneva	Addis Ababa	A/80/6 (Sect.24)	EST	P-4	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	233,500	208,800	(24,700)		
Geneva	Dakar	A/80/6 (Sect.24)	CONV	P-3	Subprogramme 3	Regional Offices and Centres	199,100	173,300	(25,800)		
Geneva	Panama City	A/80/400	EST	P-3	Subprogramme 3	National Institutions and Regional Mechanisms Section to Regional Offices and Centres	199,100	186,200	-	(12,900)	(12,900)
Geneva	Vienna	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Regional Offices and Centres	199,100	169,000	(30,100)		
Geneva	Yaoundé	A/80/6 (Sect.24)	CONV	P-3	Subprogramme 3	Regional Offices and Centres	199,100	173,300	(25,800)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional Offices and Centres	199,100	169,000	(30,100)		
Geneva	Nairobi	A/80/400	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	198,500	-	(600)	-
Geneva	Bangkok	A/80/6 (Sect.24)	GTA	P-4	Subprogramme 3	Regional offices and centres	233,500	187,900	(45,600)		
Geneva	Dakar	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	199,100	173,300	(25,800)		
Geneva	Addis Ababa	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	180,300	(18,800)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-4	Subprogramme 3	Regional offices and centres	233,500	198,100	(35,400)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-4	Subprogramme 3	Regional offices and centres	233,500	198,100	(35,400)		
Geneva	Nassau	A/80/400	EST	P-3	Subprogramme 1	Rule of Law, Equality and Non-Discrimination Branch	199,100	186,200	-	(12,900)	(12,900)

Original duty station	Destination duty station	Redeployment proposed through	Type	Level	Subprogramme	Organizational Structure*	Approved Cost	Proposed Cost	Difference in A/80/6 Section 24	Cost reduction A/80/400 in 2026	Cost reduction A/80/400 in 2027
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Geneva	Bangkok	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	161,200	(37,900)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Brussels	Vienna	A/80/6 (Sect.24)	TEMP	P-4	Subprogramme 4	Universal Period Review Branch	200,900	198,100	(2,800)		
Geneva	Bangkok	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	161,200	(37,900)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Geneva	Bangkok	A/80/6 (Sect.24)	GTA	P-4	Subprogramme 3	Regional offices and centres	233,500	187,900	(45,600)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	149,300	126,800	(22,500)		
Geneva	Vienna	A/80/6 (Sect.24)	GTA	P-3	Subprogramme 3	Regional offices and centres	199,100	169,000	(30,100)		
Geneva	Beirut	A/80/400	EST	P-2	Subprogramme 1	Development and Economic and Social Issues Branch	165,800	170,300	-	4,500	-
Geneva	Panama City	A/80/400	EST	P-2	Subprogramme 1	Development and Economic and Social Issues Branch	165,800	156,000	-	(9,800)	(9,600)
Geneva	Dakar	A/80/400	EST	P-2	Subprogramme 1	Development and Economic and Social Issues Branch	165,800	156,000	-	(9,800)	(9,600)
Geneva	Vienna	A/80/400	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	199,100	169,000	-	(30,100)	-
Geneva	Pretoria	A/80/400	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	199,100	186,200	-	(12,900)	(12,900)
Panama City	Addis Ababa	A/80/400	EST	P-3	Subprogramme 1	Development and Economic and Social Issues Branch	173,300	176,800	-	3,500	3,500
Geneva	Vienna	A/80/400	EST	P-3	Programme Support	Programme Support and Management Section	199,100	169,000	-	(30,100)	-
Panama City	Vienna	A/80/400	EST	P-4	Subprogramme 1	Development and Economic and Social Issues Branch	200,900	198,100	-	(2,800)	-
Brussels	Vienna	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	146,400	140,800	(5,600)		
Brussels	Vienna	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	146,400	140,800	(5,600)		
Brussels	Vienna	A/80/6 (Sect.24)	EST	P-2	Subprogramme 3	Regional Offices and Centres	146,400	140,800	(5,600)		
Gaza	Ramallah	A/80/6 (Sect.24)	EST	P-3	Subprogramme 3	Country Offices and other field presences	182,300	173,300	(9,000)		
Geneva	Panama City	A/80/400	EST	P-3	Programme Support	Programme Support and Management Section	199,100	173,300	-	(25,800)	-
Geneva	Vienna	A/80/400	EST	P-3	Programme Support	Safety and Security Section	199,100	169,000	-	(30,100)	-

* GTA positions are not reflected in official organisational charts

Red text indicates a post had a proposed redeployment in A/80/6 Sect.24 and then a second proposed redeployment in A/80/400

Section 25 International protection, durable solutions and assistance to refugees

Regular budget	
Appropriation for 2025	\$50,466,900
Revised estimates for 2026	N/A
Variance	N/A
Percentage	N/A
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

Overall revised estimates proposal

VI.52 The revised budget for 2026 under section 25, including grants and contributions, amounts to \$50,466,900, reflecting no change compared with the appropriation for 2025 and the proposed programme budget for 2026.

According to the Secretary-General, section 25 was exempt from the request for reductions, and administrative expenditures relating to the functioning of the Office of the High Commissioner shall be borne on the budget of the United Nations in accordance with article 20 of the UNHCR statute (A/80/400, para. 54 (c)).

VI.53 The Advisory Committee reiterates its view that all efforts should be undertaken to ensure that the principles guiding the UN80 Initiative for a more efficient and judicious management of resources are consistently applied (see A/80/7, para. 6).

General observations

Regular budget funding of UNHCR

VI.54 In the context of its proposed programme budget for 2025, UNHCR presented the results of its spending review, focused on the use of the grant over a five-year period, between 2019 and 2023, pursuant to paragraph 20 of

General Assembly resolution 77/262. At the time, it was indicated that the results showed that expenditure related to the 218 posts, which then averaged a \$38.4 million annually, remained stable and that the distribution of the 218 posts had been maintained within the core management and administration functions of UNHCR and the distribution by grade had remained stable. Article 20 of the Statute states that, unless the General Assembly decides otherwise, no expenditure, other than administrative expenditures relating to the functioning of the Office of the High Commissioner, shall be borne on the budget of the United Nations, and all other expenditure relating to the activities of the High Commissioner shall be financed by voluntary contributions. It was also indicated that the Secretary-General proposed no changes to the existing arrangements, and highlighted that any adjustments to the grant up to the level of 50.8 per cent would depend on the decision of the General Assembly on the matter (A/79/6 (Sect. 25), paras. 25.25, 25.34, 25.37, 25.41 and 25.44–47).

VI.55 The Committee recalls that the General Assembly, in section III of its resolution 59/276, requested the Secretary-General to include in the programme budget proposals for progressive increases for contributions from the regular budget to UNHCR with a view to the full implementation of article 20 of the Statute of UNHCR. The Advisory Committee further recalls that, in the context of the proposed programme budget for 2021, it was informed, upon enquiry, that the progressive increases were based on the proposal of the Secretary-General that the regular budget cover 50.8 per cent of the management and administration cost, through increases in non-post administrative resources in the amount of \$12 million, with that figure based on the ratio between the number of posts financed from the regular budget and the total number of management and administration posts, as approved for the biennium 2002–2003 (see A/59/294). The Committee was also informed that, since the biennium 2010–2011, the declining share of regular budget funding as a proportion of the total budget was the result of the higher voluntary budget funding, which had increased from \$3.9 billion in the biennium 2010–2011 to

\$8.7 billion in 2020 (A/75/7 and A/75/7/Corr.1, para. VI.25). The Committee notes that notwithstanding resolution 59/276, the Secretary-General has also proposed reductions in regular budget resources for UNHCR (see A/74/6 (Sect. 25), para. 25.33; A/72/6 (Sect. 25), para. 25.27).

UNHCR comprehensive review

VI.56 The Advisory Committee recalls that in its first report on the proposed programme budget for 2026, it was informed that, in response to the unprecedented funding shortfall, UNHCR had been undertaking a number of cost containment measures and had undertaken a comprehensive internal review, and the overall spending authority had been significantly reduced to align with the anticipated funding levels for 2025. The Committee notes that, in 2025, the regular budget contributed to 23 per cent of the management and administration costs of UNHCR (A/80/7, paras. VI.61 and VI.68, and table VI.8). The Committee notes from its analysis of the 2026 extrabudgetary programme budget of UNHCR that, with a proposed reduction in the UNHCR programme budget, the regular budget would contribute 29 per cent of management and administration costs in 2026 if the proposal of the Secretary-General is approved. The Committee was also informed in the context of the 2026 extrabudgetary programme budget that UNHCR is reducing the number of P-5 to D-2s at Headquarters Divisions and entities from 190 in 2025 to 105 in 2026, or a reduction of 45 per cent. From information provided in the context of the 2026 proposed programme budget, the Committee notes that 37 P-5s to D-2s are funded from the regular budget grant.

VI.57 Upon enquiry, the Advisory Committee was informed that the comprehensive review of UNHCR's operational footprint, headquarters and regional bureau structures led to consolidating offices, establishing multi-country structures where appropriate, closing or downsizing offices, and involving a substantial staff reduction. It is also indicated that UNHCR will continue to engage in common services and premises with United Nations

partners to reduce duplication and maximize collective impact. Efforts are underway to streamline internal processes in the areas of finance, administration and supply management, with certain support functions being centralized to enhance efficiency. Cost-saving opportunities are also being pursued through system-wide initiatives, including joint travel procurement, common surge rosters and shared supply chains, enabling operational flexibility and improved efficiency. UNHCR will continue strengthening collaboration with United Nations partners and other stakeholders, as well as expanding partnerships with local and community-based organizations. The Committee was also informed of post reductions under the UNHCR Programme Budget Document for 2026, amounting to 12,175 posts, comprising 11,955 extrabudgetary-funded posts and 220 regular budget-funded posts.

VI.58 The Advisory Committee acknowledges the efforts of UNHCR to adopt efficiency measures and enhance system-wide coordination in the context of the Humanitarian Reset. While in full appreciation of the importance of the regular budget contribution to support UNHCR administrative costs, the Committee reiterates its view that the principles guiding the internal UNHCR comprehensive review initiated in the context of the extrabudgetary funding shortfall, as well as the Humanitarian Reset, should result in efficiencies on resource requirements under the regular budget (see A/80/7, para. VI.63).

Proposed resources for 2026

VI.59 The total amount of \$50,466,900 comprises:

- (a) Regular budget resources for the posts of High Commissioner and Deputy High Commissioner (\$831,300); and
- (b) Grants and contributions (\$49,635,600), representing a lump-sum payment, to be utilized for the administrative costs of UNHCR to finance the equivalent of 218 temporary posts, as well as costs for contractual services,

general operating expenditure, and contributions to joint United Nations activities (see also A/80/7, paras. VI.64-VI.67).

VI.60 The Committee notes that, despite the General Assembly decision not to recost non-post resources, it was informed in the context of its first report on the proposed programme budget for 2026 that, as the majority of the grant covered the cost of posts, it would be subject to post-related recosting. The Committee also notes that calculations applied to estimate the regular budget funding of UNHCR, do not apply vacancy rates in the costing assumptions of the 218 temporary posts on the basis they are financed as a lump-sum. The issue of transparency and level of information provided on the budgetary assumptions of the lump-sum related to the 218 positions has been a longstanding concern of the Committee (see A/78/7, paras. VI.65-67; A/77/7, para. VI.48; A/72/7, para. VI.28; and A/60/7, para. VI.25). The Committee has expressed the view that a clear and transparent presentation of information on the 218 positions would be useful in ascertaining the adequacy of the proportion of regular budget contributions in view of the increasing administrative budget and the broadening funding gap of UNHCR (A/72/7, para. VI.28). In its report on the proposed programme budget for 2025, the Committee acknowledged the additional information provided, and trusted that the next budget proposal would include detailed information on the functions, job titles, levels and locations of the 218 posts and their relation to the definition of “administrative expenditures”, as well as a detailed update on their incumbency status, dates of the filling of vacancies, and the selection process (A/79/7, para. VI.80).

VI.61 Upon enquiry, the Committee was informed that functions in the areas of Finance and Travel have been relocated to Budapest, and that there are ongoing discussions to move additional posts out of Geneva. **The Advisory Committee is of the view that efficiency measures in the context of the comprehensive review and the proposed relocation of administrative**

functions should have an impact on the 218 posts to be funded under the grant. Therefore, and in the light of current financial constraints, the Advisory Committee recommends a 3 per cent reduction to the 2026 post-related resources under the grant (see also para. VI.58 above). The Committee makes further comments on the matter of the recosting of UNHCR and other grants in the context of its upcoming report on recosting.

VI.62 In its first report on the proposed programme budget for 2026, the Advisory Committee recommended that the amount under grants and contributions be reduced by \$686,800, or 10 per cent, of estimated resources to cover rent and maintenance and security services (A/80/7, para. VI.67). **The Advisory Committee reiterates its recommendations on non-post requirements under the grant in the proposed programme budget for 2026.**

VI.63 **Subject to its recommendations and observations in paragraphs VI.61 and VI.62 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for post and non-post resources under section 25.**

Section 27 Humanitarian affairs

Office for the Coordination of Humanitarian Affairs

Regular budget	
Approved for 2025	\$18,635,600
Proposed revised estimates for 2026	\$15,731,700
Variance compared with 2025 approved	(\$2,903,900)
Percentage change	(15.6)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VI.64. The revised budget for 2026 for the Office for the Coordination of Humanitarian Affairs (OCHA) amounts to \$15,731,700, before recosting, reflecting a reduction of \$2,903,900 (or 15.6 per cent) compared with the appropriation for 2025. With regard to the target set by the Secretary-General for overall resource reduction, the proposal represents a reduction of \$2,874,200 (or 15.4 per cent) compared with the proposed budget for 2026.

VI.65. The reduction of \$2,903,900 is attributable to the proposed abolishment of 10 posts (3 P-5, 2 P-4, 2 P-3, 1 P-2 and 2 GS(OL)) (a reduction of \$2,102,000) and four general temporary assistance positions as well as other reduced requirements under non-post resources (a reduction of \$772,200).

General observations

Humanitarian reset and UN80 Initiative

VI.66. Upon enquiry, the Advisory Committee was informed that, in addition to the proposed reduction under the regular budget, OCHA was undertaking a broader restructuring exercise, referred to as the Humanitarian Reset, which seeks to reprioritize extrabudgetary resources and streamline operations to enhance efficiency, with a view to ensuring mandate delivery amidst a contraction of global humanitarian funding. As at the end of September 2025, OCHA faced significant shortfalls in extrabudgetary resources: for 2025, \$183 million had been received or pledged against requirements of \$272.2 million, leaving an \$89.2 million (33 per cent) gap; and for 2026, \$96 million had been received against a required \$223 million, resulting in a \$127 million (57 per cent) gap.

VI.67. The Advisory Committee was further informed, upon enquiry, that, under the Humanitarian Reset, OCHA will reduce approximately 675 positions (a 25 per cent reduction), comprising 550 in field offices and 125 at Headquarters. The reductions span all staff categories, including 24 per cent of D-1 positions and 35 per cent at the P-5 level. While about 35 per cent of the positions to be abolished are currently vacant, restructuring decisions were guided by programmatic needs rather than incumbency status or appointment type. The drawdown will be phased throughout 2025 and the first part of 2026 to balance operational requirements and ensure full compliance with applicable human resources policies. In 2026, OCHA also plans to wind down its offices in Cameroon, Colombia, Eritrea, Gaziantep (Türkiye), Nigeria, and Pakistan, following consultations with the respective host Governments. As the implementation of the Reset extends beyond the timeline of the revised estimates for the 2026 proposed programme budget, any

resulting regular budget implications will be reflected in the proposed programme budget for 2027 and subsequent submissions.

VI.68. **The Advisory Committee notes the broad scope of OCHA's ongoing reviews in the context of the humanitarian reset and the UN80 Initiative, covering both its extrabudgetary and regular funding. The Committee stresses the importance of synergies across these processes to enhance coherence and operational efficiency, including through the optimization of OCHA's overall staffing and organizational structures across funding sources, while safeguarding the Office's ability to deliver on its global mandate in an evolving humanitarian landscape (see also A/80/7, para. VI.109). The Committee therefore trusts that fuller information on the Humanitarian Reset, including its strategic vision, workforce planning, review of organizational structures as well as staff composition, will be provided in the next budget submission, along with any implications for the regular budget.**

VI.69. Upon enquiry, the Advisory Committee was also informed that, prior to the UN80 Initiative and the Humanitarian Reset, OCHA had achieved efficiencies over the past decade, inter alia, through the conversion of international posts to national positions, the strengthening of national capacity and the deployment of international staff only when necessary. As of 1 January 2025, of the 2,329 staff within OCHA, 1,494 were locally recruited, representing 64 per cent of its workforce, compared with 1,110 locally recruited staff as of 1 January 2018, or 57 per cent of its workforce. **The Advisory Committee acknowledges OCHA's focus on nationalization and the increased reliance on local**

expertise to enhance national capacities, strengthen local ownership and achieve efficiencies, and encourages intensified efforts in this regard. While noting that OCHA's field presence differs significantly from other operations in the context of the regular budget, the Committee trusts that best practices and lessons learned will be shared with Secretariat entities, and that related information will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

Impact on mandate implementation and mitigation measures

VI.70. Upon enquiry, the Advisory Committee was informed that, to meet its core mandate as set out in resolution 46/182 in a context of growing global needs and constrained resources, OCHA is refocusing its efforts across funding sources, including through the following:

(a) The launch, in June 2025, of a hyper-prioritized Global Humanitarian Overview, focusing assistance on the 114 million people most at risk, out of the nearly 300 million in need globally, marking a transition from a system driven by available funding to one based on greatest needs;

(b) Strategic measures to safeguard OCHA's core coordination capacity including: prioritizing field operations, with over 70 per cent of resources maintained for country and regional offices; strengthening country-level leadership and coherence by empowering local leaders to adapt coordination models to community needs; and consolidating Headquarters functions overseeing operations under a new Crisis Response Division (see para. VI.78 below);

(c) Shifting direct capacity-building activities towards partnership-based approaches, such as training-of-trainers, co-financed initiatives and collaboration with development partners **The Advisory Committee trusts that OCHA will continue its capacity-building efforts and further strengthen cooperation with Member States, regional and sub-regional organizations (see also A/80/7, para. VI.119);**

(d) Sharing responsibilities with United Nations entities, civil society organizations and academic institutions for the development and deployment of data-collection tools (A/80/400, para. 178 (a)). The Committee was informed that these collaborations aim to strengthen engagement with partners to improve efficiency in data collection and data quality, in accordance with relevant General Assembly resolutions. Furthermore, the Humanitarian Data Collaborative proposed by the UN80 Humanitarian Cluster and the United Nations System Data Commons, both included under the UN80 Initiative Workstream 3 (A/80/392) will be coordinated to ensure system-wide interoperability, safeguard humanitarian principles and ensure timeliness, reliability and value of OCHA's data outputs. **The Advisory Committee trusts that further information on OCHA's envisaged partnerships with civil society organizations and academic institutions in developing and deploying data-collection tools will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission. The Committee also looks forward to receiving information on how data and technological tools will contribute to further efficiencies under the UN80 Initiative Workstream 3;**

(e) Reducing the frequency and scope of updates to field guides, maps and other reference tools, and pausing lower-demand, legacy on non-critical products (A/80/400,

para. 178 (a)). The Committee was informed that priority will be given to information products that have the greatest impact on timely decision-making, in line with resolution 79/140. **The Advisory Committee trusts that more detailed information on any impact of specific mandated activities related to OCHA's information products will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission;** and

(f) Streamlining the events organized by OCHA to focus on fewer, higher-impact, Member State-led engagements. At the same time, OCHA will expand the use of virtual and hybrid formats, for routine briefings, technical consultations and coordination meetings, while maintaining in-person engagement for flagship events, taking also into account that large-scale multilingual participation remains constrained by limited digital infrastructure and interpretation capacity.

Efficiencies from cooperation with other United Nations entities

VI.71. The Office will continue to explore possibilities for pooling resources with other United Nations entities in the field to collectively finance shared services and operational enablers (ibid., para. 177 (d)). Upon enquiry, the Committee was informed that, within the UN80 Initiative, the Humanitarian Cluster has proposed scaling up shared and pooled services as a structural reform, with the objective of moving from fragmented arrangements toward a coherent system that enhances efficiency, while preserving humanitarian responsiveness, including through common emergency rosters, security, premises, fleet, booking hubs, and other enablers. These efforts are informed by ongoing discussions in the High-Level Committee on Management regarding common procurement, ICT, and supply chain efficiency. Governance and accountability are to be ensured through agreed

standards and standard operating procedures, with detailed operational mechanisms and specific quantitative targets for resource pooling yet to be defined. **The Advisory Committee trusts that comprehensive, clear and comparable information on established targets, achieved efficiencies, operational benefits and governance mechanisms related to the enhanced service sharing arrangements will be provided in the next and subsequent budget submission (see also A/80/7, para. VI.111).** The Committee discusses shared services and system-wide efficiencies, including in the context of the efficiencies agenda of the High-level Committee on Management, in chapter I above.

Common administrative platform

VI.72. In view of its global decentralized footprint, OCHA's participation in the common administrative platform (CAP) has been sequenced for 2027, following the completion of phase 1 of its rollout in New York and Bangkok (A/80/400, para. 178). Upon enquiry, the Advisory Committee was informed that the envisaged timeline reflects both the limited geographic scope of phase 1 and the need to safeguard OCHA's global responsiveness. In the interim, OCHA will continue to engage actively with the CAP working groups to assess how the platform can best align with OCHA's business model, and to ensure readiness for a smooth transition as the CAP framework expands. In parallel, OCHA will also continue to work with humanitarian partners to expand shared services frameworks and mutual recognition agreements. **The Advisory Committee notes that OCHA will not participate in the common administrative platform in 2026. The Committee trusts that OCHA will ensure that the administrative arrangements put in place will result in enhanced efficiency in support of its global, field-driven, decentralized footprint and emergency mandate. The Committee also stresses that the administrative support**

component should be commensurate with the proposed staffing reductions and office closures, and trusts that relevant proposals will be provided in the next budget submission.

Comments and recommendations on posts

Table VI.10
Staffing resources

	Number	Details
Approved for 2025	71	1 USG, 1 ASG, 3 D-2, 3 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Changes from 2025 to PPB 2026	-	None
2026 proposed programme budget	71	1 USG, 1 ASG, 3 D-2, 3 D-1, 11 P-5, 16 P-4, 14 P-3, 5 P-2/1, 2 GS (PL) and 15 GS (OL)
Changes from PPB2026 to 2026 RE		
Abolishment	(10)	3 P-5, 2 P-4, 2 P-3, 1 P-2 and 2 GS(OL)
2026 Revised estimates	61	1 USG, 1 ASG, 3 D-2, 3 D-1, 8 P-5, 14 P-4, 12 P-3, 4 P-2/1, 2 GS (PL) and 13 GS (OL)
<u>Changes between 2026 RE and 2025 approved</u>	(10)	3 P-5, 2 P-4, 2 P-3, 1 P-2 and 2 GS(OL)

VI.73. Under the revised estimates report, the Secretary-General proposes a total of 61 regular-budget funded posts for OCHA, reflecting a decrease of 10 posts compared with the posts approved for 2025, or a reduction of 14 per cent in the number of OCHA posts under the regular budget and 14.1 per cent in proposed post resources.

VI.74. The post changes reflect the abolishment of 10 posts (3 P-5, 2 P-4, 2 P-3, 1 P-2 and 2 GS(OL)), as outlined in the table below, comprising: two posts (2 P-5) under Executive Direction and Management; five posts (P-5, P-4, P-3, P-2/1, and GS (OL)) under Subprogramme 2, Coordination of Humanitarian Action and Emergency Response; two posts (P-4 and GS (OL)) under Subprogramme 3, Emergency Support Services; and one post (P-3) under Subprogramme 4, Humanitarian Emergency Information and Advocacy.

Upon enquiry, the Advisory Committee was informed that the proposed abolishments were reviewed holistically in view of the larger extrabudgetary Humanitarian Reset requirements to ensure that mandates and core functions are delivered with more efficient workflow and structures.

Table VI.11

Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Chief of Section
		(1)	P-5	Senior Humanitarian Affairs Officer
Subprogramme 2 Coordination of humanitarian action and emergency response	Abolishment	(1)	P-5	Chief of Section
		(1)	P-4	Humanitarian Affairs Officer
		(1)	P-3	Humanitarian Affairs Officer
		(1)	P-2/1	Associate Humanitarian Affairs Officer
		(1)	GS (OL)	Staff Assistant
Subprogramme 3 Emergency support services	Abolishment	(1)	P-4	Humanitarian Affairs Officer
		(1)	GS (OL)	Programme Management Assistant
Subprogramme 4 Humanitarian emergency information and advocacy	Abolishment	(1)	P-3	Information Systems Officer

VI.75. As a result of the proposed abolishments, the share of General Service posts in relation to total posts would rise from approximately 24.0 to 24.6 per cent, while the proportion of Professional and above posts would decline correspondingly. Within the Professional and higher categories, P-2 posts would also decrease from 10.2 per cent to 9.5 per cent, and P-5 posts from 35.2 per cent to 34.8 per cent. While OCHA is reducing 24 per cent of all extrabudgetary funded D-1 posts, no Director-level or higher posts were proposed for abolishment under the regular budget.

VI.76. Upon enquiry, the Advisory Committee was informed that two of the three P-5 posts proposed for abolishment are located in the Planning and Performance Branch. The Committee recalls that this branch was created in 2025 to carry out performance monitoring, evaluation, oversight and learning functions and comprised two existing regular budget-funded posts (2 P-5) and 22 extrabudgetary posts (resolution 79/257 and A/79/7, para. VI.108). For 2026, among senior positions, one D-1 and 1 P-5 would remain funded from extrabudgetary resources. **The Advisory Committee emphasizes the importance of oversight, monitoring and evaluation, particularly at a time of intense restructuring, and trusts that OCHA will ensure the continuity of these functions with appropriate operational independence and trusts that proposals for the reassignment of regular budget resources will be presented in the next budget submission.**

VI.77. Upon enquiry, the Advisory Committee was informed that all the posts proposed for abolishment are vacant and that no vacant posts would remain if the proposed post actions were approved.

Structural changes

VI.78. Upon enquiry, the Advisory Committee was informed that no structural changes are proposed in the context of the revised estimates and that any such changes arising from the ongoing Humanitarian Reset process would be presented in the context of the programme budget for 2027. However, the Committee was also informed that the need for a stand-alone Internally Displaced Persons Unit had been reviewed during the Reset process and will be stood down in 2026, with its two extrabudgetary posts (1 P-5 and 1 P-

4) to be absorbed within the Policy Branch. Furthermore, the Climate Team, established under the Office of Under-Secretary-General in 2025 and comprising three extrabudgetary posts (1 P-5, 1 P-4 and 1 P-3) (resolution 79/257 and A/79/7, para. VI.108), will be merged with capacity working on anticipatory action, in line with resolution 79/139. The Committee was also informed of plans to consolidate Headquarters functions overseeing operations under a new Crisis Response Division (see para. VI.70 (b) above). **The Advisory Committee underscores that structural changes must be presented to the General Assembly for its approval and should be clearly reflected in organizational charts. The Committee trusts that additional clarification on the envisaged structural adjustments will be provided to the General Assembly at the time of its consideration of the present report. The Committee also emphasizes that any future restructuring emanating from the Humanitarian Reset should take into account ongoing efforts under Workstreams 2 and 3 of the UN80 Initiative and reflect synergies with other United Nations entities, with related proposals to be reflected in the proposed programme budget for 2027.**

Comments and recommendations on non-post resources

VI.79. The proposed non-post resources for OCHA amount to \$2,948,400 reflecting a decrease of \$801,900 (or 21.4 per cent) compared with the approved level for 2025 and a decrease of \$772,200 (or 20.8 per cent) compared with the 2026 proposed programme budget.

Table VI.12
Evolution of regular budget resources
(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)
Posts	14,209,400.0	13,481,201.3	14,885,300.0	9,656,659.5	14,885,300.0	-	12,783,300.0	(2,102,000.0)	(14.1)
Other staff costs	6,869,900.0	4,573,566.9	1,759,500.0	1,959,547.2	1,759,500.0	-	1,072,000.0	(687,500.0)	(39.1)
Hospitality	6,300.0	-	3,000.0	-	3,000.0	-	3,000.0	-	-
Consultants	54,100.0	(75.2)	-	-	-	-	-	-	-
Travel of staff	644,800.0	837,609.4	461,300.0	119,901.7	461,300.0	(46,100.0)	420,200.0	(41,100.0)	(8.9)
Contractual services	306,900.0	138,234.6	435,300.0	32,597.2	405,600.0	-	397,400.0	(37,900.0)	(8.7)
General operating expenses	420,600.0	326,652.7	158,100.0	65,484.7	158,100.0	-	133,100.0	(25,000.0)	(15.8)
Supplies and materials	72,100.0	19,401.1	55,800.0	13,237.1	55,800.0	(11,200.0)	45,400.0	(10,400.0)	(18.6)
Furniture and equipment	256,800.0	108,812.2	16,200.0	1,374.0	16,200.0	(3,200.0)	16,200.0	-	-
Grants and contributions	4,294,900.0	562,827.8	861,100.0	239,590.5	861,100.0	-	861,100.0	-	-
Other	-	499.9	-	-	-	-	-	-	-
Total	27,135,800.0	20,048,730.7	18,635,600.0	12,088,392.0	18,605,900.0	(60,500.0)	15,731,700.0	(2,903,900.0)	(15.6)

VI.80. The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for OCHA's non-post resources under staff travel (\$46,100 or 10 per cent), supplies and materials (\$11,200 or 20 per cent) and furniture and equipment (\$3,200 or 20 per cent) (A/80/7, para. VI.117). **The Advisory Committee notes that proposed resources under travel of staff, supplies and materials and furniture and equipment exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

Conclusion

VI.81. **Subject to the observations and recommendations in paragraph VI.80 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the Office for the Coordination of Humanitarian Affairs.**

Section 27 – United Nations Office for Disaster Risk Reduction

Regular budget	
Approved for 2025	\$1,642,900
Proposed revised estimates for 2026	\$1,396,400
Variance compared with 2025 approved	\$246,500
Variance compared with 2025 approved (percentage)	15.0
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VI.82. The revised budget for 2026 for Section 27, UNDRR amounts to \$1,396,400, before recosting, reflecting a reduction of \$246,500 (or 15.0 per cent) compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$245,500 (or 15.0 per cent) compared with the proposed budget for 2026.

VI.83. The revised estimates propose no post change to the regular budget staffing component of 1 staff member (1 D-1) approved for 2025. The reduction of \$246,500 is almost entirely due to the regular budget grant to UNDP in support of operational activities for disaster mitigation, prevention and preparedness pursuant to General Assembly resolution 52/12 B, as reflected in table VI.13 below. The programmatic impact of this proposed reduction will be mitigated by the Office's optimization of costs, funded by extrabudgetary resources, allowing the Office to further increase its focus on direct substantive support and engagement in operational activities (A/80/400, para. 179).

Table VI.13

Evolution of regular budget resources

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)
Posts	308,700.0	384,474.1	308,200.0	302,885.8	308,200.0	-	308,200.0	-	-
Contractual services	2,200.0	-	2,300.0	-	2,300.0	-	1,900.0	(400.0)	(17.4)
General operating expenses	16,600.0	10,964.9	17,100.0	11,111.1	17,100.0	-	13,900.0	(3,200.0)	(18.7)
Supplies and materials	400.0	-	400.0	-	400.0	-	300.0	(100.0)	(25.0)
Grants and contributions	1,277,300.0	1,277,299.8	1,314,900.0	611,500.0	1,314,900.0	-	1,072,100.0	(242,800.0)	(18.5)
Total	1,605,200.0	1,672,738.8	1,642,900.0	925,496.9	1,642,900.0	-	1,396,400.0	(246,500.0)	(15.0)

VI.84. The Advisory Committee recommends approval of the proposals of the Secretary-General for the United Nations Office for Disaster Risk Reduction.

Part VII

Global communications

Section 28

Global communications

Regular budget	
Approved for 2025	\$123,479,500
Proposed revised estimates for 2026	\$101,852,900
Variance compared with 2025 approved	(\$21,626,600)
percentage	(17.5)
Variance compared with 2025 approved (excluding an amount of \$3,200,700 for the redeployment to section 29B under UN80 consolidation)	(\$18,425,900)
percentage	(14.9)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

VII.1. The revised budget for 2026 for DGC amounts to \$101,852,900, before recosting, reflecting a reduction of \$21,626,600 (or 17.5 per cent) compared with the appropriation for 2025. Excluding an amount of \$3,200,700 relating to the redeployment to section 29B for the consolidation of executive offices, the revised budget for section 28 represents a reduction of \$18,425,900 (or 14.9 per cent), compared with the appropriation for 2025. With regards to the Secretary-General's overall resources reduction target level, the proposal represents a reduction of \$21,707,300 (or 17.6 per cent) compared with the proposed budget for 2026.

VII.2. The reduction of \$21,626,600 is attributable to: (a) the proposed abolishment of 102 and relocation of 23 posts within DGC, as well as the redeployment of 22 posts to section 29B (a reduction of \$16,170,200); (b) the abolishment of 3 and relocation of 1 general temporary

assistance positions, and reductions under general temporary replacement (a reduction of \$2,598,200); and (c) reduced requirements under other non-posts (a reduction of \$2,858,200).

General observations

Department review and UN80 Initiative

VII.3. The Advisory Committee recalls that the General Assembly, in its resolution 77/262, requested the Secretary-General to conduct an independent and impartial review of the Department of Global Communications. In its report on the proposed programme budget for 2024 (A/78/7), the Committee noted with concern that the review had not been undertaken, emphasized its continued need, provided further guidance on its scope and recommended that it be submitted at the eightieth session of the Assembly (A/78/7, para. VII.4). In its resolution 79/257, the Assembly requested the Secretary-General to complete the review by the end of 2025, with its outcome to be presented in the context of the proposed programme budget for 2026 (resolution 79/257, para. 62).

VII.4. Upon enquiry, the Advisory Committee was informed that the review was being conducted over 2025 and 2026 in a phased manner. The following assessments had already been undertaken and had informed the proposals contained in the revised estimates report: (a) an assessment of the United Nations social media accounts and digital platforms; (b) an assessment of the ethical and responsible use of artificial intelligence in communications; and (c) a workforce and workload analysis of communication-related resources within the Department aimed at identifying opportunities to pool resources and redistribute functions to reduce duplication and fragmentation. The Department was presently working on an assessment of all existing communications resources within the Department and across the Secretariat (see A/80/7, para. VII.6 and A/79/7, para. VII.21), with completion expected before the end of 2025. For 2026, DGC

planned to review of the outputs of the Department, Secretariat and non-Secretariat to achieve greater impact and efficiency gains. This exercise would include a review of both staff and financial resources allocated to the UNICs in developing countries, with comprehensive information on their functioning and the plans to improve their operations (see also para. VII.6 below).

VII.5. The Advisory Committee trusts that the Department of Global Communications will implement without delay the requests of the General Assembly. The Committee reiterates its expectation that the ongoing departmental review will strengthen mandate delivery and advance the efficiency objectives of the UN80 Initiative, through a holistic approach, technology-supported working methods, improved internal coherence, more purposely calibrated United Nations Information Centres and intensified cooperation with other entities (see also A/80/7, para. VII.4-VII.5). The Committee further trusts that the operational efficiencies resulting from the review will translate into concrete proposals to optimize communications resources across the Secretariat and looks forward to the inclusion of related reductions in the next budget submission.

United Nations Information Centres

VII.6. Upon enquiry, the Advisory Committee was informed that, as the review of the UNICs was still pending, the revised estimates did not propose changes to the current 57 locations of the UNICs, which presently comprise 224 staff. According to the Secretariat, the rationalization of resources and enhanced coordination across the UNICs will enable a more cost-effective network, that is better aligned to local audiences and languages, and more responsive in real time to local needs and technological innovation. **The Advisory Committee emphasizes that the holistic and**

strategic assessment of the operating locations, structures, staffing levels and resources allocations of the UNICs, in line with resolution 78/80 B remains a key component of the departmental review and stresses the urgency of its prompt completion. The Committee views the UNICs as important amplifiers of the United Nations voice, reaching audiences across geographical regions; however, in their current configuration, their full potential remains untapped. The Committee therefore emphasizes that the UNICs review should consider the rationalisation of the number of UNICs, put in place strengthened governance structures through integration with the work of the Department, maximize their impact and deliver greater efficiencies, including through a more purposeful calibration of their work, resource optimization, modernized working methods, and strengthened synergies with field missions, Resident Coordinators, regional commissions, as well as regional and subregional organizations, while also taking into account the operational and financial benefits of UNICs led by National Professional Officers (see A/80/7, para. VII.10 see also para. VII.18 below). The Committee looks forward to receiving comprehensive information thereon and related proposals in the next budget submission.

VII.7. Tables VII.3 to VII.5 provide information on UNICs and United Nations Information Services (UNIS) branches, including their locations, staffing and budget allocations. In table VII.3, Nairobi is listed as a UNIS, together with Geneva and Vienna. However, in contrast to the other UNIS locations, post and non-post allocations for Nairobi are not presented; instead, a footnote indicates that its resources are budgeted under the UNICs. Table VII.5, which sets out the resources of the UNICs, does not include Nairobi either. **The Advisory Committee trusts that further clarification regarding the resource allocation for UNIS Nairobi, and the reasons for the**

different presentation compared with the UNIS in Geneva and Vienna, will be provided to the General Assembly at the time of its consideration of the present report. The Committee also trusts that clear and detailed information on the resource allocations and expenditures of all UNICs and UNIS will be included in the next budget report.

Three-pillar structure

VII.8. Upon enquiry, the Advisory Committee was informed that the Department plans to reduce duplication and fragmentation by organizing its work into three functional pillars: (a) a strategy and planning pillar, which would centralize narrative development, messaging alignment, and planning and coordination within the Department and across the United Nations system; (b) a news and multimedia pillar, which would consolidate all content production and manage distribution across platforms and languages, ensuring consistency and speed; and (c) an outreach pillar which would engage global audiences, and work with partner networks. According to the Secretariat, the three-pillar model represents a strategic shift in the Department's operations and is intended to foster greater cohesion through centralized strategic direction, clearly defined roles, and an integrated and sequential workflow, in which strategy informs content, content drives outreach, and monitoring and evaluation feed back into strategy to support continuous improvement.

VII.9. The Advisory Committee was further informed that, structurally, the approach would pool resources and redistribute functions presently dispersed across divisions into the three pillars, supported by a single cross-functional administrative team performing residual administrative tasks, not handled by the consolidated executive offices. The strategy and planning pillar would be housed in the Office of the Under-Secretary-General, to centralize strategic direction at the

highest level, and enable the Under-Secretary-General to set priorities across the entire portfolio. Any changes to organizational structure or resource allocation related to the three-pillar model will be included in the proposed programme budget submission for 2027.

VII.10. The Advisory Committee considers that greater clarity should be provided to the General Assembly at the time of its consideration of the present report, along with comprehensive information in the next budget submission on: (a) the relationship between the envisaged functional streamlining and the ongoing review requested by the General Assembly; (b) how the proposed approach reflects new ways of working and differs from existing practices, given that certain functions, such as the strategic direction by the Under-Secretary-General (see for example A/80/6, para. 28.66), are already performed by the Department; (c) how the new model will concretely reduce overlap, eliminate siloed working while maximising internal coordination through a seamless and mutually reinforcing structure , generate measurable efficiency gains, and clarify how the Department's use of artificial intelligence will modern its work and products; and (d) whether the envisaged reorganization entails structural changes in the context of the present report. In this respect, the Advisory Committee recalls that any structural change must be fully justified, clearly reflected in the organizational chart and proposed to the General Assembly for approval.

Website governance and content

VII.11. The Advisory Committee has previously noted the lack of clarity regarding the division of responsibilities between the Department and communication resources across entities, and how existing coordination arrangements maximize the effective and efficient use of resources (see for

example, A/80/7, para. VII.6). An area where the Committee has repeatedly expressed such concerns is website management. The decentralized responsibility for the website maintenance, combined with the proliferation and fragmentation of websites, leads to inefficiencies, delays in multilingual updates and increased requests for additional resources, particularly from small offices lacking the necessary technical, editorial and multilingual capacity (see A/80/7, para. VII.12; A/79/7, para. VII.30). Upon enquiry, the Committee was informed that DGC has engaged an external consultancy to review its website portfolio and digital workflows, with completion expected by the end of 2025. **The Advisory Committee trusts that the next budget submission will include updates on concrete action taken and future action to rationalise for and consolidate websites and put in place a more centralized, streamlined and cost-efficient website governance and management model, supported by improved workflows and modern technological tools, that facilitates the publication of dynamic, real-time and engaging multilingual content and enhances user experience.**

Impact on mandate implementation and mitigation measures

VII.12. Upon enquiry, the Advisory Committee was informed that the proposed staffing reductions will require the implementation of mitigation measures, including the following:

- (a) Adjustments to the scope and scale of operations. For example, fellowship and training programmes, such as the Reham al-Farra Memorial Journalism Fellowship, will be maintained but reduced in scale, with fewer participants, shorter durations, and greater reliance on hybrid or virtual participation. **The Advisory Committee trusts that the quality of the fellowship and training programmes will be preserved, and that equitable access for candidates from all regions will be ensured.**

- (b) Prioritization of activities that align most closely with the strategic objectives of the Department. For example, webcast coverage will prioritize plenary meetings, while coverage of subsidiary bodies may be only possible through cost-recovery arrangements. Similarly, activities countering misinformation, disinformation and hate speech will continue to be prioritized, although only two staff, on temporary assignment, are currently dedicated full-time to this work. **The Advisory Committee trusts that the next budget submission will include comprehensive information on the strategy, activities, cooperation mechanisms among entities and resources across all funding sources related to misinformation, disinformation and hate speech (see also A/80/7, para. VII.13).**
- (c) Increased use of technology to enable efficiencies. Expanded use of automation and generative AI tools is being progressively introduced to support multilingual content production and news coverage under increased workload pressure. In particular, DGC is piloting AI-assisted transcription, translation, and first-draft content generation to support the delivery of multilingual press releases and meeting summaries, with continued human oversight to ensure quality and accuracy. **The Advisory Committee trusts that the expanded use of technological tools, including artificial intelligence, will modernize the work of the Department, generate further operational efficiencies and that related resource reductions will be reflected in next budget proposal.**

Comments and recommendations on posts

Table VII.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget Approved for 2025	690	1 USG, 3 D-2, 18 D-1, 34 P-5, 71 P-4, 105 P-3, 58 P-2/1, 7 GS (PL), 200 GS (OL), 143 LL and 50 NPO
<i>Changes from 2025 to PPB2026</i>	1	1 P-4
2026 proposed programme budget	691	1 USG, 3 D-2, 18 D-1, 34 P-5, 72 P-4, 105 P-3, 58 P-2/1, 7 GS (PL), 200 GS (OL), 143 LL and 50 NPO
<i>Changes from PPB2026 to 2026 Revised estimates</i>		
Abolishment	(102)	1 D-2, 1 D-1, 1 P-5, 10 P-4, 20 P-3, 11 P-2/1, 41 GS (OL), 16 LL, 1 NPO
Establishment	1	1 NPO
Redeployment (within section across duty station)	23	3 P-4, 14 P-3 and 3 P-2/1 from New York to Vienna; 1 P-4 and 2 P-3 from New York to Nairobi
Redeployment across sections for consolidation of executive office functions	(22)	1 D-1, 1 P-5, 1 P-4, 3 P-3, 1 P-2/1, 1 GS (PL), 14 GS (OL)
2026 Revised estimates		
<i>Net changes between 2026 RE and 2025 approved</i>	568	1 USG, 2 D-2, 16 D-1, 32 P-5, 61 P-4, 82 P-3, 46 P-2/1, 6 GS (PL), 145 GS (OL), 127 LL and 50 NPO

VII.13. Under the revised estimates report, the Secretary-General proposes a total of 568 regular-budget funded posts for DGC, reflecting a net decrease of 122 posts compared with the posts approved for 2025. The proposal represents a reduction of 17.8 per cent in the number of posts and 16.8 per cent in proposed post resources. Excluding the proposed redeployment of 22 posts to section 29B for the consolidation of the executive offices, the net decrease of 101 posts represents a 14.6 per cent reduction in the number of posts and a 13.4 per cent reduction in the post resources.

VII.14. As outlined in table VII.6, the proposed post changes reflect the following: (a) the abolishment of 102 posts; (b) the establishment of one National Professional Officer post; (c) the redeployments of 23 posts within the Department across duty stations (20 to Vienna and 3 to

Nairobi); and (d) the redeployment of 22 posts to section 29B for the consolidation of executive office functions.

VII.15. Under the revised estimates, the share of General Service posts in relation to total posts would decrease from approximately 50.7 per cent in 2025 (350 of 690) to 48.9 per cent in 2026 revised estimates (278 of 568). Within the Professional and higher categories, P-2/1 posts would decrease from 8.4 per cent (58 of 690) to 8.1 per cent (46 of 568), while P-5 posts would increase from 4.9 per cent (34 of 690) to 5.6 per cent (32 of 568). National Professional Officer posts would remain unchanged in absolute terms at 50 posts, but would increase proportionally from 7.2 per cent to 8.8 per cent of total posts owing to the overall reduction of posts.

VII.16. Excluding the posts at the Professional and above levels to be redeployed to section 29B, the revised estimates propose the abolishment of 11 P-2/1 posts (18.9 per cent), but only of 3 senior posts (1 D-2, 1 D-1 and 1 P-5) (5.4 per cent). As a result, a total of 53 P-5 and above posts would remain in DGC, including 8 vacant posts (1 D-2, 3 D-1 and 4 P-5) for which no abolishment is proposed (see para. VII.23 below). **The Advisory Committee is of the view that proposing the abolishment of only 3 out of 56 P-5 and above posts (5.4 per cent), compared with the abolishment of 11 out of 58 P-2/1 posts (18.9 per cent), does not reflect a commensurate reduction effort at the senior levels relative to junior levels and departs from the Controller's guidance that proposed abolishments under the revised estimates should reduce the number of senior-level positions, as much as possible, while not decreasing the proportion of entry-level Professional posts.**

Abolishment

VII.17. The proposed revised estimates propose the abolishment of 102 posts (1 D-2, 1 D-1, 1 P-5, 10 P-4, 20 P-3, 11 P-2/1, 41 GS(OL), 16 LL and 1 NPO) comprising:

- (a) three posts (1 P-2 and 2 GS(OL)) under Executive Direction and Management;
- (b) 36 posts (1 D-2, 1 D-1, 1 P-4, 2 P-3, 2 P-2/1, 1 NPO, 12 GS(OL) and 16 LL) under subprogramme 1, Campaigns and country operations services. Upon enquiry, the Advisory Committee was informed that 23 of those posts were located in UNIS and UNICs, as follows: (a) 5 in UNIS in Geneva; (b) 5 in non-integrated UNICs; and (c) 13 in integrated offices, based on a combination of vacant posts and anticipated retirements, that were incorporated into DGC's succession planning to minimize operational disruption. In one case, namely the United Nations Office Director (P-4) post in Almaty, the proposed abolishment would facilitate the establishment of a Public Information Officer at the NPO level (see para. VII.18 below);
- (c) 37 posts (1 P-5, 5 P-4, 16 P-3, 4 P-2/1, 11 GS(OL)) under Subprogramme 2, News service;
- (d) 26 posts (4 P-4, 2 P-3, 4 P-2/1, 16 GS(OL)) under subprogramme 3, Outreach and knowledge services. These posts include a Programme Management Officer (P-4) that had been proposed for establishment under the programme budget for 2026 to support the development of an outreach programme to mobilize educational institutions and civil society in remembering colonialism, its root causes and consequences, pursuant to General Assembly resolution 79/115. The Advisory Committee had recommended against the post pending the submission of the revised estimates (A/80/7, para. VII.16). The revised estimates now propose its abolishment. The Committee notes that,

although presented as an abolishment, this post action does not constitute an actual reduction of the approved post levels for 2025. The Committee discusses the baseline for proposed or revised budgets in chapter I above.

Establishment

VII.18. The revised estimates propose the establishment of one Public Information Officer (NPO) post under subprogramme 1, Campaigns and country operations division, in conjunction with the abolishment of the United Nations Office Director (P-4) post in Almaty (see para. VII.17 (b) above). The abolishment of the P-4 post would align the Almaty information centre with other UNICs led by NPOs and support the further integration and localization of the SDG Hub in Kazakhstan. The NPO-led structure is expected to strengthen engagement with national stakeholders, improve alignment with country-level priorities, facilitate more localized and contextually relevant messaging, and enhance the cost-effective delivery of DGC mandates. UNICs led by international directors will continue to provide regional support to smaller centres led by national staff. **The Advisory Committee notes that the UNICs led by National Professional Officers are expected to enable closer engagement with national stakeholders, better alignment with country-level priorities, and the delivery of more contextually relevant messages, while achieving cost efficiencies. The Committee considers that this approach should continue to be reflected in the next budget proposal in respect of UNICs.**

Redeployment

VII.19. It is proposed that 22 posts (1 D-1, 1 P-5, 1 P-4, 3 P-3, 1 P-2/1, 1 GS(PL), 14 GS(OL)) would be redeployed from Programme Support to section 29B for the consolidation of executive office functions.

VII.20. Furthermore, 23 posts are proposed for redeployment within the Department across duty stations: (a) 20 posts (3 P-4, 14 P-3 and 3 P-2) from New York to Vienna, comprising: (i) 6 posts (5 P-3 and 1 P-2) in the Campaigns and country operations division; (ii) 5 posts (1 P-4, 3 P-3, 1 P-2) in News services; and (iii) 9 posts within the Dag Hammarskjöld Library (2 P-4, 6 P-3, 1 P-2) in Outreach and knowledge services; and (b) 3 posts (1 P-4 and 2 P-3) in News services producing Kiswahili content are proposed for relocation from New York to Nairobi. The relocation of the 23 posts is expected to generate cost saving of approximately \$363,500 (A/80/400, para. 182). Upon enquiry, the Advisory Committee was informed that in addition to reducing costs, the relocations would also enhance communications backstopping, content production and outreach.

VII.21. The Advisory Committee was informed, upon enquiry, that the Dag Hammarskjöld Library comprises 62 posts. Under the revised estimates, 35 posts (1 P-5, 3 P-4, 6 P-3, 6 P-2 and 19 GS(OL)) would be retained; 18 posts (2 P-4, 1 P-3, 3 P-2 and 12 GS(OL)) would be abolished and the remaining 9 posts would be redeployed to Vienna. Information provided to the Committee indicates that the posts proposed for redeployment correspond to four functional clusters: (a) 4 posts (1 P-4, 2 P-3 and 1 P-2) working on metadata, taxonomies and data curation; (b) 2 posts (1 P-4 and 1 P-3) dedicated to IT operations and cloud systems; (c) 2 P-3 posts assigned to acquisitions; and (d) 1 P-3 post focused on the management of United Nations publications. The Committee was also informed of the following:

- (a) The posts proposed for redeployment would remain part of their present teams and sections in New York. The Committee notes that this may entail geographical decoupling between supervisory and supporting roles. For example, the P-4 Librarian,

Information Analysis and Metadata Unit Coordinator, the P-4 Librarian, Master Data and Taxonomies Team Supervisor and the P-3 Librarian, Team Leader for Multilateral Data are proposed for redeployment. Meanwhile, various GS(OL) Library Assistants responsible for metadata curation, subsidiary body documentation and multilateral data would remain in New York. Similarly, regarding IT functions, the P-4 Information Management Officer, Information Systems and Solutions (Digital Library) Unit Coordinator and the P-3 Librarian serving as developer team leader responsible for Digital Library IT cloud infrastructure are proposed for redeployment, whereas the GS(OL) Information Technology Assistant and a GS(OL) Library Assistant, responsible for related functions would be retained in New York.

(b) Functions proposed for relocation, such as those related to digital infrastructure, electronic resources and metadata, appear to be largely location-independent, in contrast to the posts retained in New York to handle physical collections and in-person services. The Committee notes, however, that Vienna constitutes a higher-cost duty station and, taking into account the impact of recosting, its costs exceed those of Nairobi by more than double. **The Advisory Committee therefore considers that alternative, lower-cost duty stations could have been proposed.**

(c) The descriptions of the posts indicate areas of potential functional overlap between some posts proposed for redeployment and those retained in New York. For instance, the P-4 Librarian, Information Analysis and Metadata Unit Coordinator proposed for redeployment, and the P-3, Librarian, Metadata Curation Team Supervisor, proposed for retention in New York, both supervise metadata analysis and quality of current and historical United Nations documents. Similarly, the P-3 Librarian responsible for the

digital IT cloud infrastructure, IT processes, software development and business continuity and disaster recovery is proposed for redeployment, while an Associate Librarian (P-2) administering IT systems, processes and infrastructure, as well as providing business continuity and disaster recovery management, is proposed for retention.

VII.22. Information provided to the Advisory Committee on the remaining posts under subprogrammes 1 and 2 proposed for relocation indicates similar patterns of splitting teams, while also giving rise to potential disparities among official languages. For example, within the Russian Language Unit Web Services Section, the Public Information Officer (P-3) post responsible for developing and creating digital platform content would be relocated to Vienna, while other members of the same team at the P-4 and GS (OL) levels would remain in New York. Similarly, within the social media section, the Professional posts of Radio Producer (P-3) serving as editorial leads and primary social-media content producers for Chinese, French and Spanish would move to Vienna, whereas the GS (OL) staff within the respective teams would remain in New York. However, within the Russian and Arabic social media units, both the P-3 Radio Producer and one GS (OL) posts would remain in New York. **The Advisory Committee recalls that the General Assembly has emphasized the paramount importance of the equality of the six official languages of the United Nations, and stressed the need to treat the six official languages on the websites, social media and other web-based communication tools equally (resolution 78/330, paras.3 and 50).**

VII.23. In light of the above, the Advisory Committee considers that the proposed redeployments across duty stations are not sufficiently justified. Moreover, the information provided does not demonstrate clear operational benefits arising from the relocations and suggests that they may introduce inefficiencies and risks to quality control and accountability. The Committee therefore recommends against the 23 proposed redeployments across duty stations at this stage. Additionally, the Committee considers that the Department should holistically revisit its approach to relocation and present a more substantiated proposal in the next budget submission. Such a proposal should be a part of and aligned with the departmental review and include a full analysis of duty stations, and be aimed at achieving cost and operational efficiencies, promoting the effective dissemination of timely and localized messaging in terms of language and cultural context, while also taking into account the repurposing of the UNICs and greater synergies with regional commissions, peacekeeping and special political missions and ensuring strategic regional presence. The Committee furthermore considers that a specific and comprehensive review of the structure, staffing levels and functions of the Dag Hammarskjöld Library should be undertaken as part of the ongoing departmental review, with the aim of achieving efficiencies, enhancing transparency regarding the allocation, workload indicators, deliverables and actual utilization of these resources, and ensuring their alignment with the Organization's evolving operational needs and technology-supported working methods. The Committee trusts that the outcome of this review will be reflected in the next budget submission.

Vacant posts

VII.24. Upon enquiry, the Advisory Committee was informed that, as at 30 September 2025, of the 102 posts proposed for abolishment, 50 were vacant, 1 was a post not yet established and 51

were encumbered. Should the proposal be approved, 43 vacant posts would remain, including 5 posts (1 P-2, 2 NO, 1 GS(OL) and 1 LL) that had been vacant for over 2 years and 8 senior posts (1 D-2, 3 D-1 and 4 P-5) for which no post action was proposed. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of DGC staff members who would otherwise be separated.**

Comments and recommendations on non-post resources

VII.25. The proposed non-post resources for DGC under the revised estimates amount to \$21,541,200 reflecting a decrease of \$5,456,400 (or 20 per cent) compared with the approved level for 2025 and a decrease of \$5,112,000 (or 19.2 per cent) compared with the 2026 proposed programme budget. The non-post resources related to the redeployment to section 29B amount to \$38,5000.

Table VII.3
Evolution of regular budget resources

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)
Posts	91,587.6	88,466.6	96,481.9	67,959.0	96,907.0	(124.8)	80,311.7	(16,170.2)	(16.8)
Other staff costs	9,960.8	4,500.1	10,329.4	1,790.1	10,342.7	-	7,731.2	(2,598.2)	(25.2)
Non-staff compensation	28.0	-	28.8	-	-	-	28.8	-	0.0)
Hospitality	-	-	-	-	28.8	-	-	-	-
Experts	-	0.4	-	-	-	-	-	-	-
Travel of representatives	-	90.1	-	-	-	-	-	-	-
Travel of staff	289.3	12.1	304.2	17.8	311.1	(31.1)	264.1	(40.1)	(13.2)
Contractual services	8,318.3	293.6	8,406.9	128.8	8,263.6	(827.9)	7,287.2	(1,119.7)	(13.3)
General operating expenses	5,704.6	4,720.3	5,878.6	3,295.6	5,877.7	-	4,681.0	(1,197.6)	(20.4)
Supplies and materials	569.7	3,612.2	559.1	1,372.0	343.0	(68.8)	286.6	(272.5)	(48.7)

Furniture and equipment	734.2	82.5	727.7	50.7	702.8	(72.6)	596.8	(130.9)	(18.0)
Improvement of premises	-	191.9	-	133.2	-	-	-	-	-
Grants and contributions	724.2	13.8	762.9	0.3	783.5	(39.2)	665.5	(97.4)	(12.8)
Other	-	172.2	-	11.0	-	-	-	-	-
Total	117,916.7	102,155.7	123,479.5	74,758.5	123,560.2	(1,164.4)	101,852.9	(21,626.6)	(17.5)

VII.26. In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions for non-post resources under travel of staff (\$31,100 or 10 per cent), contractual services (\$827,400 or 10 per cent), supplies and materials (\$68,600 or 20 per cent), furniture and equipment (\$70,200 or 10 per cent) and grants and contributions (\$39,200 or 5 per cent) (A/80/7, para. VII.26). **The Advisory Committee notes that proposed resources under consultants and supplies and materials exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

General temporary assistance positions related to the issuance of press releases

VII.27. The Advisory Committee recalls that 20 general temporary assistance positions (4 P-4, 8 P-3 and 8 GS(OL)) were approved by the General Assembly in its resolution 78/252 for a pilot programme for the production of press releases and coverage of meetings in Arabic, Chinese, Russian and Spanish, in addition to the previously existing capacity in English and French. Information provided to the Committee indicates that, due to the liquidity situation, the pilot project had not started and the 20 approved positions were never recruited since their establishment on 1 January 2024 (A/80/7, para. VII.24). **The Advisory Committee reiterates that the production of multilingual press releases should be predicated on a translation model from a single language and supported by the deployment of existing reliable translation technology within DGACM (A/80/7, para. VII.24, resolution 79/257, para. 61, A/79/7, para. VII.13,**

A/78/7, paras. VII.10–VII.12). In light of the above, and taking into account that the positions have remained vacant since their establishment as well as the expanded use of artificial intelligence, including for transcription, translation, and first-draft content generation of multilingual press releases and meeting summaries (see para. VII.12 (c) above), the Committee recommends the abolishment of the 20 general temporary positions related to the issuance of press releases. The Committee trusts that in the next budget submission the Secretary-General will present proposals, including the possible repurposing of vacant posts for which no post action was proposed, to operationalize the request of the General Assembly that the translation model from a single language be implemented.

Conclusion

VII.28. Subject to the observations and recommendations in paragraphs VII.23 and VII.26, VII.27 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the Department of Global Communications.

Table VII.3

Overall budget allocation for United Nations information centres and offices and United Nations Information Services, 2025

(Thousands of United States dollars)

Category	Post allocation	Non-post allocation ^a	Total	Number of regular budget-funded posts
Department of Global Communications, Headquarters				
Information Centres Service	3,400.0	33.2	3,433.2	1 D-1, 2 P-5, 3 P-4, 2 P-3, 2 P-2, 11 GS (OL)
Subtotal, Headquarters	3,400.0	33.2	3,433.2	
United Nations Information Services				
Geneva	4,920.0	1,387.5	6,307.5	1 D-1, 2 P-5, 3 P-4, 4 P-3, 3 P-2, 1 GS (PL), 11 GS (OL)
Nairobi ^b	-	-	-	1 D-1, 1 P-4, 1 P-3, 3 LL
Vienna	1,350.0	52.0	1,402.0	1 D-1, 1 P-4, 2 P-3, 1 P-2, 1 GS (PL), 4 GS (OL)
Subtotal, United Nations Information Services	6,270.0	1,439.5	7,709.5	
United Nations information centres and offices	17,355.1	2,257.2	19,612.3	6 D-1, 14 P-5, 6 P-4, 7 P-3, 43 NPO, 140 LL
Information Centres Service for United Nations offices ^c	610.0	-	610.0	1 P-4, 7 NPO
Security-related provision for United Nations information centres	-	-	-	
Subtotal, United Nations information centres and offices	17,965.1	2,257.2	20,222.3	
Total	27,635.1	3,729.9	31,365.0	

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

^b Budgeted under UNICs

^c Operational costs budgeted under UNICs

Table VII.4

Regional view of budget allocation for United Nations information centres and offices and United Nations Information Services, 2025

(Thousands of United States dollars)

Region	Location	Number of regular budget-funded posts	Non-post Allocation ^a	Total
Africa	Abuja, Accra, Antananarivo, Asmara, Brazzaville, Bujumbura, Dakar, Dar es Salaam, Harare, Lome, Luanda, Lusaka, Nairobi, Ouagadougou, Pretoria, Windhoek, Yaounde.	1 D-1, 4 P-5, 1 P-4, 1 P-3, 15 NO, 39 LL	636.0	4,478.5
America	Asuncion, Bogota, Buenos Aires, La Paz, Lima, Mexico City, Panama City, Port of Spain, Rio de Janeiro, Washington DC	1 D-1, 5 P-5, 1 P-4, 10 NO, 29 LL	586.2	4,462.0
Arab States	Algiers, Beirut, Cairo, Khartoum, Manama, Rabat, Sana'a, Tunis	1 D-1, 1 P-5, 2 P-4, 1 P-3, 6 NO, 22 LL	249.1	2,821.1
Asia and the Pacific	Canberra, Colombo, Dhaka, Islamabad, Jakarta, Kathmandu, Manila, New Delhi, Tehran, Tokyo, Yangon	2 D-1, 3 P-5, 1 P-4, 10 NO, 33 LL	404.1	3,804.0

<i>Region</i>	<i>Location</i>	<i>Number of regular budget-funded posts</i>	<i>Non-post Allocation^a</i>	<i>Total</i>
Europe and the Commonwealth of Independent States	Almaty, Ankara, Armenia, Azerbaijan, Belarus, Geneva, Georgia, Kazakhstan, Moscow, Prague, Ukraine, Uzbekistan, Vienna, Warsaw (XB)	4 D-1, 3 P-5, 7 P-4, 12 P-3, 4 P-2, 2 GS (PL), 15 GS (OL), 9 NPO, 20 LL	1,795.3	12,340.2
Total		9 D-1, 16 P-5, 12 P-4, 14 P-3, 4 P-2, 2 GS (PL), 15 GS (OL), 50 NPO, 143 LL	3,670.7	27,905.8

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

Table VII.5
Post and non-post resources for United Nations information centres and offices

(Thousands of United States dollars)

<i>No.</i>	<i>Location</i>	<i>Year of establishment</i>	<i>Non-post allocation^a</i>	<i>Value of rent-free premises</i>	<i>Value of extrabudgetary contribution</i>	<i>Number of regular budget-funded posts</i>
1	Abuja	1963			–	1 P-5, 1 NPO and 3 LL
2	Accra	1958	68.2	78.0	–	1 NPO and 4 LL
3	Algiers	1963	20.7	25.0	–	1 NPO and 2 LL
			47.0	–		
4	Almaty, Kazakhstan	1993			–	1 P-4
			7.5	9.6		
5	Ankara	1975		–	–	1 NPO and 1 LL
			5.7			
6	Antananarivo	1963			–	1 NPO and 1 LL
			18.5	47.4		
7	Asmara	1993		–	–	1 NPO
			1.2			
8	Asunción	1962		–	–	1 NPO and 2 LL
			36.8			
9	Baku	1992			–	1 NPO
			6.0	12.0		
10	Beirut	2010			–	1 P-4, 1 P-3, 1 NPO and 3 LL
			44.0	37.5		
11	Bogotá	1954		–	–	1 P-5, 1 NPO and 3 LL
			50.0			
12	Brazzaville	1988			–	1 NPO and 1 LL
			31.9	42.0		
13	Brussels	2004				1 D-1, 1 P-5, 2 P-4, 6 P-3 and 12 LL
			168.9	445.3	102.1	
14	Buenos Aires	2009		–	–	1 P-5, 1 NPO and 3 LL
			14.1			
15	Bujumbura	1961			–	1 NPO and 2 LL
			59.7	37.8		
16	Cairo	1997		–	–	1 D-1, 1 NPO and 5 LL
			25.2			

No.	Location	Year of establishment	Non-post allocation ^a	Value of rent-free premises	Value of extrabudgetary contribution	Number of regular budget-funded posts
17	Canberra	1948	44.3	–	–	1 P-5, 1 NPO and 3 LL
18	Colombo	1996	1.6	21.0	–	1 LL
19	Dakar	1980	49.0	30.0	–	1 P-5, 1 NPO and 4 LL
20	Dar es Salaam, United Republic of Tanzania	1961	33.3	34.4	–	1 NPO and 3 LL
21	Dhaka	1981	25.3	–	–	1 NPO and 3 LL
22	Harare	1982	57.5	84.4	–	1 NPO and 3 LL
23	Islamabad	1951	30.4	–	–	1 P-5, 1 NPO and 3 LL
24	Jakarta	1985	54.9	–	–	1 P-5, 1 NPO and 3 LL
25	Kathmandu	1964	26.5	–	–	1 NPO and 2 LL
26	Khartoum	1963	10.0	11.3	–	1 NPO and 3 LL
27	Kyiv	1992	5.9	–	–	1 NPO
28	La Paz	1967	14.4	–	–	1 NPO and 2 LL
29	Lima	2005	43.8	–	–	1 NPO and 2 LL
30	Lomé	1962	20.0	10.7	–	1 NPO and 2 LL
31	Luanda	2023	–	–	–	1 P-5
32	Lusaka	1975	33.2	–	–	1 NPO and 2 LL
33	Manama	1991	4.8	4.5	99.0	1 P-5 and 1 LL
34	Manila	1953	23.9	–	–	1 NPO and 3 LL
35	Mexico City	1947	100.0	–	45.3	1 P-5, 1 NPO and 6 LL
36	Minsk	1992	5.0	18.0	–	1 NPO
37	Moscow	1948	134.6	–	–	1 D-1, 1 NPO and 5 LL
38	New Delhi	1947	41.9	21.6	–	1 D-1, 1 NPO and 5 LL
39	Ouagadougou	1982	68.9	26.4	–	1 NPO and 3 LL
40	Panama City	1982	–	–	37.2	1 NPO
41	Port of Spain	1962	75.2	–	–	1 P-4, 1 NPO and 3 LL
42	Prague	1999	0.5	97.0	23.2	1 NPO and 2 LL
43	Pretoria	1995	48.2	53.3	–	1 P-5, 1 NPO and 4 LL
44	Rabat	2022	21.0	–	–	1 P-4 and 2 LL
45	Rio de Janeiro, Brazil	1987	23.9	51.2	–	1 P-5, 1 NPO and 4 LL
46	Sana'a	1959	94.8	–	–	1 NPO and 3 LL
47	Tashkent	1993	3.7	–	–	1 NPO

No.	Location	Year of establishment	Non-post allocation ^a	Value of rent-free premises	Value of extrabudgetary contribution	Number of regular budget-funded posts
48	Tbilisi	1993		–	–	1 NPO
49	Tehran	1950	8.0	–	–	1 P-4, 1 NPO and 2 LL
50	Tokyo	1958	64.1			1 D-1, 1 NPO and 5 LL
51	Tunis	1960	52.9	94.9	115.6	1 NPO and 3 LL
52	Warsaw (funded by extrabudgetary resources)	1991	2.3	–	–	1 NPO and 2 LL
53	Washington, D.C.	1946	–	65.0	198.0	1 D-1, 1 P-5, 1 NPO and 4 LL
54	Windhoek	1992	228.0	–	–	1 NPO and 2 LL
55	Yangon	1959	11.4	22.4	–	1 NPO and 3 LL
56	Yaoundé	1965	38.3	–	–	1 NPO and 2 LL
57	Yerevan	1992	58.3	21.2	–	1 NPO
			10.0	7.2		
Total			2,175.1	1,409.1	620.4	7 D-1, 14 P-5, 8 P-4, 8 P-3, 51 NPO and 145 LL

^a The non-post allocation reflects the reduced financial ceiling due to the liquidity crisis in the regular budget. Based on the requirements of each United Nations information centre, the Information Centres Service at Headquarters implemented a “not to exceed” budget for each information centre and United Nations Information Services office.

Table VI
Summary of post changes

Subprogramme/Component	Position action	Posts	Grade	Functional title
Executive direction and management	Abolishment	(1)	P-2/1	Associate Public Information Officer
		(1)	GS (OL)	Information Systems Assistant
		(1)	GS (OL)	Staff Assistant
Programme support	Redeployment (across sections for consolidation of executive office functions)	(1)	D-1	Executive Officer
		(1)	P-5	Chief of Section, Finance
		(1)	P-4	Administrative Officer
		(1)	P-3	Administrative Officer
		(1)	P-3	Finance and Budget Officer
		(1)	P-3	Human Resources Officer
		(1)	P-2/1	Associate Finance Officer
		(1)	GS (PL)	Senior Administrative Assistant
		(11)	GS (OL)	Administrative Assistant
		(2)	GS (OL)	Information Technology Assistant

		(1)	GS (OL)	Team Assistant
Subprogramme 1 Campaigns and country operations services	Abolishment	(1)	D-2	Director, Public Information
		(1)	D-1	Chief of Service, Communications
		(1)	P-4	Information Officer
		(1)	P-3	Public Information Officer
		(1)	P-3	TV/Video Producer
		(1)	P-2/1	Associate Finance Officer
		(1)	P-2/1	Associate Public Information Officer
		(2)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Information Management Assistant
		(1)	GS (OL)	Programme Management Assistant
		(5)	GS (OL)	Communications Assistant
		(1)	GS (OL)	Team Assistant
		(1)	GS (OL)	Website Assistant
		(1)	GS (OL)	Radio Production Assistant
		(1)	NPO	Public Information Officer
		(2)	LL	Administrative Assistant
		(6)	LL	Library Assistant
		(1)	LL	Team Assistant
		(2)	LL	Communications Assistant
		(5)	LL	Team Assistant
	Establishment Redeployment (within section across duty station) <i>From New York to Vienna</i>	1	NPO	Public Information Officer
		(1)	P-3	Public Information Officer
		1	P-3	Public Information Officer
		(4)	P-3	Radio Producer
		4	P-3	Radio Producer
		(1)	P-2/1	Associate Librarian
		1	P-2/1	Associate Librarian
Subprogramme 2 News services	Abolishment	(1)	P-5	Chief of Radio
		(5)	P-4	Chief of Unit, Public Information
		(1)	P-3	Information Officer
		(2)	P-3	Press Officer
		(7)	P-3	Public Information Officer
		(5)	P-3	Radio Producer
		(1)	P-3	TV/Video Producer
		(1)	P-2/1	Associate Information Management
		(3)	P-2/1	Associate Radio Producer
		(2)	GS (OL)	Editorial Assistant
		(1)	GS (OL)	Public Information Assistant

		(4)	GS (OL)	Communications Assistant
		(2)	GS (OL)	Website Assistant
		(2)	GS (OL)	Radio Production Assistant
	Redeployment (within section across duty station)	(1)	P-4	TV/Video Producer
		1	P-4	TV/Video Producer
	<i>From New York to Nairobi</i>	(1)	P-3	Public Information Officer
		1	P-3	Public Information Officer
		(1)	P-3	Radio Producer
		1	P-3	Radio Producer
	<i>From New York to Vienna</i>	(1)	P-4	Chief, Website French Unit
		1	P-4	Chief, Website French Unit
		(1)	P-3	Press Officer
		1	P-3	Press Officer
		(1)	P-3	Public Information Officer
		1	P-3	Public Information Officer
		(1)	P-3	Website Officer
		1	P-3	Website Officer
		(1)	P-2/1	Associate Radio Producer
		1	P-2/1	Associate Radio Producer
Subprogramme 3 Outreach and knowledge services	Abolishment	(2)	P-4	Information Officer
		(1)	P-4	Librarian
		(1)	P-4	Programme Management Officer
		(1)	P-3	Graphic Designer
		(1)	P-3	Public Information Officer
		(3)	P-2/1	Associate Librarian
		(1)	P-2/1	Associate Public Information Officer
		(1)	GS (OL)	Administrative Assistant
		(3)	GS (OL)	Editorial Assistant
		(1)	GS (OL)	Finance Assistant
		(9)	GS (OL)	Library Assistant
		(2)	GS (OL)	Communications Assistant
	Redeployment (within section across duty station) <i>From New York to Vienna</i>	(1)	P-4	Information Management Officer
		1	P-4	Information Management Officer
		(1)	P-4	Librarian
		1	P-4	Librarian
		(6)	P-3	Librarian
		6	P-3	Librarian
		(1)	P-2/1	Associate Librarian

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Part VIII
Common support services
Section 29
Management and support services

Regular budget	
Approved for 2025	\$360,910,100
Proposed under 2026 revised estimates*	\$321,386,200
Variance compared with 2025 approved	(\$39,523,900)
Percentage change	(11.0)
Variance compared with 2025 approved (excluding redeployment to section 29B under the UN80 consolidation and of the transitional capacity)	(\$58,640,400)
Percentage change	(16.2)
Other assessed^a	
Apportionment 2025/26	\$244,487,300
Six-month apportionment for 2025/26	\$122,243,700
Revised six-month apportionment for 2025/26	\$111,199,300
Variance compared with 2025/26 approved (six months)	(\$11,044,400)
Variance compared with 2025/26 approved (six months) (percentage)	(9.0)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting). * Includes \$1,485,600 transitional capacity. ^a The budget period for other assessed resources is from 1 July to 30 June.	

VIII.1 Part VIII of the revised budget for 2026 covers section 29, Management and support services, which comprises six sections: 29A to 29C, under the responsibility of the Department of Management Strategy, Policy and

Compliance, the Department of Operational Support and OICT, respectively; and 29D to 29F, under the responsibility of the United Nations Offices at Nairobi, Geneva and Vienna, respectively.

VIII.2 The revised budget for part VIII amounts to \$321,386,200 before recosting, reflecting a reduction of \$39,523,900 (or 11.0 per cent) compared with the 2025 appropriation, and a reduction of \$37,239,700 (10.4 per cent) compared with the proposed programme budget for 2026, which amounted to \$358,625,900. Excluding the proposed redeployment of resources of the sections under Part VIII to section 29B under the UN80 consolidation, the proposal would reflect a 16.2 per cent reduction in comparison to the 2025 appropriation. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of 10.4 per cent compared with the proposed programme budget for 2026.

Section 29A

Department of Management Strategy, Policy and Compliance

Regular budget	
Appropriation for 2025	\$68,358,900
Proposed under 2026 revised estimates*	\$58,941,000
Variance compared with 2025 approved	(\$9,417,900)
Percentage change	(13.8)
Variance compared with 2025 approved (excluding redeployment to section 29B under the UN80 consolidation and of the transitional capacity)	(8,816,900)
Percentage change	(13.3)
Other assessed^a	
Apportionment 2025/26	\$80,958,900
Six-month apportionment for 2025/26 ^b	\$40,479,500
Revised six-month apportionment for 2025/26 ^b	\$38,367,000

Variance compared with revised 2025/26 approved	(\$2,112,500)
Variance compared with revised 2025/26 approved, excluding ASHI (percentage)	(8.2)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
* Includes \$1,280,500 transitional capacity	
a The budget period for other assessed resources is from 1 July to 30 June.	
b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.3 The revised budget for section 29A amounts to \$58,941,000, including transitional capacity in the amount of \$1,280,500, before recosting, reflecting a reduction of \$9,417,900 (or 13.8 per cent) compared with the 2025 appropriation. Excluding transitional capacity and the proposed redeployment to section 29B under the UN80 consolidation, the proposal reflects a reduction of \$8,816,900 (13.3 per cent) in comparison to the 2025 appropriation. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of 16.8 per cent compared with the proposed programme budget for 2026.

VIII.4 The revised proposed resources for DMSPC reflect reduced requirements compared to the 2025 appropriation of \$7,441,000 under post resources, including transitional capacity for temporary staffing to mitigate legal, operational, reputational and human capital risks for temporary posts and associated common services costs during 2026 only, and reduced non-post requirements of \$1,976,900.

General observations

UN80 Initiative and Workstream 1

VIII.5 The revised estimates report present three cross-cutting initiatives that have resulted from first workstream of the UN80 Initiative: the consolidation of executive offices under DOS in New York and ESCAP in Bangkok, the consolidation of payroll under DOS for the entire Secretariat and the proposed relocations to lower-

cost duty stations (see chapter I above). **The Advisory Committee acknowledges the proposed initiatives for consolidation of support functions aimed at ensuring a more efficient and streamlined support architecture in the Secretariat as a whole. The Committee considers that similar to the ongoing discussions under workstream 3, the discussions under workstream 1 should also aim at identifying possible consolidation and merger, or enhance mutualization, of functions between DMSPC and DOS, as the initiatives currently pursued by DPO and DPPA. The Committee is of the view that human resources management, training and occupational health and mental health support would merit special consideration and recommends that the General Assembly requests the Secretary-General to include proposals in that regard in the next budget submission. Moreover, the Committee is of the view that a detailed review of options for possible consolidation of ICT support areas, in particular between section 29C, OICT and section 29A, DMSPC and its Enterprise Resource Planning Solution Division, will be undertaken and presented for the consideration of the General Assembly in the context of the next budget proposal (see also sections 29B and 29C below).**

Efficiencies

VIII.6 Upon enquiry, the Advisory Committee was informed that the proposed reductions were based on reviews undertaken in accordance with relevant budget guidance and central guidance related to the target set by the Secretary-General, and that DMSPC is fully supportive of the proposals for the revised estimates and the objectives it advances under the UN80 Initiative.

VIII.7 As part of the efficiency measures adopted by the Department, the Advisory Committee notes the following:

- (a) Relocation to lower-cost duty stations, comprising the redeployment of 43 posts under the regular budget, from New York to Bonn, Nairobi and Valencia, corresponding to the relocations of functions relating to human

resources policy, organizational development and staff well-being; conduct and discipline, appeals, and accountability; and data transformation and continuous improvement, enterprise risk management and evaluation.

(b) Functional streamlining within the Office of Human Resources and the proposed consolidation of managerial responsibilities, rationalization of substantive support, and automation of administrative processes, and redistribution of work within the reduced staffing level; and within the Business Transformation and Accountability Division and the continuation of its process of structured cost reduction and the consolidation of roles and responsibilities, simplification of internal processes and increased use of automation, including Umoja Artificial Intelligence and Robotic Process Automation to streamline repetitive, rule-based activities, reduce manual workload, and minimize processing errors.

(c) Redeployment of 12 posts (1 D-1, 1 P-5, 2 P-4, 2 GS (PL), 6 GS (OL)) to section 29B, DOS for the purpose of the establishment of the common administrative platform and the related resources (\$1,812,800 post resources and \$68,700 in non-post resources);

(d) Consolidation of the policy and coordination functions of the Programme Planning and Budget Division and the Field Operations Finance Division both of the Office of Programme Planning, Finance and Budget, together with the proposed establishment of a new Financial Information Operations Service to provide common support to all three divisions of the Office in terms of data and financial systems. The Advisory Committee was informed that this approach would improve the use of data, and to that end, the results-based management function of the Business Transformation and Accountability Division would be integrated into the programme planning and budgeting function of the Office of Programme Planning, Finance and Budget in order to strengthen the linkage between results-based management and results-based budgeting. **The Advisory Committee notes the proposed establishment of the new Financial Information Operations Service to provide common support to all three**

divisions of the Office in terms of data and financial systems and trusts that the aforementioned consolidation of functions will improve the operational capacity of related functions, including vis-à-vis support provided to intergovernmental bodies, and information on the benefits and efficiencies achieved provided in future budget submissions.

Impact on deliverables and mandate implementation

VIII.8 The Office of Programme Planning, Finance and Budget is exploring opportunities to further streamline reporting presented to the General Assembly during its main session under the agenda item on the proposed programme budget by building on recent initiatives, such as efforts to strengthen the consolidation of requirements to minimize the need for additions to the proposed programme budget and to consolidate required budgetary information within fewer reports. For example, in the Field Operations Finance Division, the performance reports for peacekeeping missions would be integrated into their budget reports to provide more integrated information and reduce the size of reports. It is anticipated that this approach would contribute to the timely publication of the related reports. In addition, the Office of Programme Planning, Finance and Budget plans to reduce the extent of programmatic plan and performance information included in the budget fascicles by providing alternate and more efficient methods of access to information, and reduce the frequency of some reports, such as the report on capital investment planning. **The Advisory Committee stresses that the structure and format of budget documents and the level of information provided are integral to the deliberations by Members states on the proposed resource requirements and are therefore considered central aspects of existing budgetary practices and processes. The Committee trusts that changes to the format and presentation of budgetary documents will not result in reductions of the information available for the deliberations on budget proposals. The Committee trusts that further details on the planned changes, and on the process for their approval, will be provided to the General Assembly at the time of its consideration of the present report.**

VIII.9 Upon enquiry, the Advisory Committee was informed that the implementation of the revised estimates for 2026 would require adjustments as to how mandates are delivered but in the view of the Secretariat, the impact would not be unduly negative. The Committee was informed that the proposals were developed to ensure that mandated activities can continue to be implemented with reduced resources. Each entity reviewed its structure and functions to identify efficiencies that minimize impact on substantive delivery and identified ways to work differently. The Committee was informed that DMSPC remains confident that its mandates can be met, with a focus on improving efficiency, eliminating duplication, and concentrating resources where they have the greatest programmatic value, thereby maintaining delivery standards and ensuring that essential outputs continue uninterrupted.

Staff selection initiative 2.0

VIII.10 Regarding the implementation of human resources reforms, including those pertaining to the staff selection 2.0 initiative, the Advisory Committee was informed upon enquiry, that the related efforts would not be affected by the proposed changes under the revised estimates, as these are aimed at building a results-focused, client needs-responsive and integrated human resources system and are focused on achieving long-term human resources management reform outcomes, namely agility, diversity, and accountability. The Committee was informed that the redesigned talent acquisition process emphasizes a skills-based recruitment model with standardized and verified assessments and that the talent acquisition teams manage the entirety of the process.

VIII.11 The Advisory Committee recalls that, in the context of its deliberations on the Secretary-General report on overview of human resources management, it was informed that, as the staff selection 2.0 initiative progresses through the design to its implementation phases in 2025, a working group with representative stakeholders would be established to ensure all proposed actions are aligned with the existing policy framework and any changes needed are

discussed with stakeholders prior to policy revision. For the approach to the recruitment process, including the process and methods of assessment of candidates, the question as to whether it will be done by an external vendor or in a centralized manner has not been determined yet as the various workstreams of the staff selection 2.0 initiative change programme were in the review and design phases through early 2025. The Committee also recalls that the Secretariat would consider how to further professionalize current recruitment roles such as application screening, assessment development and administration, interviewing, and compliance review that could benefit from more centralized and/or standardized services. The Committee also recalls that it was informed that the Secretariat does not intend to change the current delegation of authority that is provided to the heads of entities to make the selection decision. The Committee was further informed that project 9 proposes an independent review of the central review bodies process. The project would deliver the following outcomes: (a) evaluation of the current process: Analysis of its strengths and weaknesses to determine areas for improvement; (b) proposals for alternative models (possible changes to the central review body, such as moving towards a consolidated, global, or decentralized model, or options to professionalize or outsource these functions); and (c) recommendations for delegation of authority framework adjustments (see A/80/7, para. VIII.23).

VIII.12 The Advisory Committee recalls that it noted the slow pace of introducing staff selection 2.0 (A/79/745, para. 32) and reiterates that it considers that the UN80 Initiative should be accompanied by enhanced commitment and efforts towards achieving human resources goals and again emphasizes the importance of the staff selection 2.0 initiative in addressing existing challenges in the recruitment process. In that connection, the Committee recalls that more detailed and updated information on the timeline of implementation of the programme's workstreams and the expected changes in recruitment practices and policies, in particular with regard to central and individual roles and responsibilities, should be provided to the General Assembly. The Committee trusts that the requested information will now be provided at the time of the Assembly's consideration of the present report, as well as in the next overview report on human resources management (see also A/80/7, para. VIII.23, and A/79/745, paras. 31 – 32).

VIII.13 Regarding the end-to-end approach to staff selection processes, moving forward, the Advisory Committee is of the view that further clarification on the strategic alignment of the different actions in DMSPC referred above and the efforts of DOS with regard to the Central Review Board and the automation of steps in the selection process will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission. The Committee underscores that the UN80 Initiative offers a unique opportunity for an in-depth review of the selection process, that includes not only initiatives to improve current operations, but also a rethinking of the existing model, with a cost-benefit analysis on possible further centralization and outsourcing, and a presentation of a clear business case for the next steps. The Committee also considers that proposals to further streamline and consolidate the work and functions undertaken by DMSPC and DOS in that area should be presented in the next report .

Comments and recommendations on posts

Table VIII.1

	<i>Number</i>	<i>Details</i>
<u>Approved for 2025</u>	275	1 USG, 2 ASG, 8 D-2, 18 D-1, 36 P-5, 49 P-4, 42 P-3, 25 P-2/1, 20 GS (PL), 73 GS (OL), 1 LL
<u>Changes from 2025 to PPB2026</u>		
Conversion from temporary position	6	1 P-5, 2 P-4 and 1 GS (OL) under subprogramme 1, component 3; 1 P-5 and 1 P-3 under subprogramme 3, component 2
Conversion from extrabudgetary	1	1 D-1 under subprogramme 2, component 1
Reassignment	--	1 P-4 and 1 GS (OL) within subprogramme 2, component 3
<u>2026 proposed programme budget</u>	282	1 USG, 2 ASG, 8 D-2, 19 D-1, 38 P-5, 51 P-4, 43 P-3, 25 P-2/1, 20 GS (PL), 74 GS (OL), 1 LL
<u>Changes from proposed programme budget 2026 to revised estimates 2026</u>		
Abolishment	50	8 P-5, 4 P-4, 7 P-3, 1 P-2/1, 1 GS (PL), 29 GS (OL)
Redeployment (within section across duty station)	43	1 D-1, 3 P-5, 9 P-4, 7 P-3, 5 P-2/1, as well as 2 GS (PL) and 1 GS (OL) as LL from New York to Bonn; 1 D-2, 1 D-1, 1 P-4, 1 P-3, 1 P-2/1, as

	<i>Number</i>	<i>Details</i>
		well as 1 GS (PL) and 1 GS (OL) as LL from New York to Nairobi; 2 P-5, 1 P-4, 1 P-3, 3 P-2/1, as well as 1 GS (PL) as LL from New York to Valencia)
Redeployment across sections for consolidation of executive office functions	12	1 D-1, 1 P-5, 2 P-4, 2 GS (PL), 6 GS (OL)
Establishment (for transitional staffing capacity)	7	3 P-4, 2 P-3 and 2 GS (OL)
<u>Revised estimates for 2026</u>	227	1 USG, 2 ASG, 8 D-2, 18 D-1, 29 P-5, 48 P-4, 38 P-3, 24 P-2/1, 13 GS (PL), 39 GS (OL), 7 LL
Changes between revised estimates 2026 and approved 2025	(55)	1 D-1, 9 P-5, 6 P-4, 7 P-3, 1 P-2/1, 7 GS (PL), 37 GS (OL), 6 LL

Note: Owing to different categorization of General Service posts between duty stations, GS (OL) and GS (PL) posts proposed to be redeployed from New York to Bonn, Nairobi and Valencia are reflected as LL for the regular budget and NGS for the support account posts.

VIII.14 Under the revised estimates for DMSPC for 2026, a total of 227 posts are proposed, a net decrease of 48 posts (17.5 per cent) compared with 2025, as follows and also described in table 26 below.

- a. Executive direction and management: abolishment (1 P-5, 1 P-3, 1 GS (OL));
- b. Subprogramme 1, component 3, management advisory services: abolishment (1 P-5, 2 GS (OL));
- c. Subprogramme 2, component 1, finance: abolishment (2 P-5, 6 GS (OL)) ;
- d. Subprogramme 2, component 2, field operations finance: abolishment (2 P-4, 1 P-3, GS (OL));
- e. Subprogramme 2, component 3, programme planning and budgeting: abolishment (5 GS (OL));
- f. Subprogramme 3, component 1, global strategy and policy:
 - (i) abolishment (1 P-5, 1 P-4, 2 P-3, 1 GS (PL), 7 GS (OL));
 - (ii) redeployment (within section across duty station from New York to Bonn) (1 D-1, 3 P-5, 9 P-4, 7 P-3, 5 P-2, 2 GS (PL), 1 GS (OL)).

(iii) establishment (1 LL);

(iv) transitional capacity (1 P-4, 1 P-3, 1 GS (OL));

g. Subprogramme 3, component 2, administrative law:

(i) abolishment (1 P-5, 5 GS (OL));

(ii) redeployment (within section across duty station from New York to Nairobi) (1 D-2, 1 D-1, 1 P-4, 1 P-3, 1 P-2, 1 GS(PL), 1 GS (OL). The proposal for conversion of one Legal Officer (P-3) from a temporary position to a post in the context of the proposed programme budget for 2026 remains valid and, in addition, the post is also proposed for redeployment under the revised estimates (A/80/7, para. VIII).

(iii) establishment of a transitional capacity (2 P-4, 1 P-3, 1 GS (OL).

h. Subprogramme 4, business transformation and accountability:

(i) abolishment (1 P-5, 1 P-4, 3 P-3, 1 P-2, 2 GS (OL));

(ii) redeployment (within section across duty station from New York to Valencia) (2 P-5, 1 P-4, 1 P-3, 3 P-2, 1 GS (PL));

(i) Subprogramme 5, addressing racism in the workplace: abolishment (1 P-5); and

(j) Programme support (redeployment across sections for consolidation of executive office functions to section 29B, DOS) (1 D-1, 1 P-5, 2 P-4, 2 GS (PL), 6 GS (OL)).

VIII.15 From information provided to it, the Advisory Committee notes that the following proposed staffing changes presented in the context of the proposed programme budget for 2026 remain valid (see also A/80/7, VIII.9):

(a) subprogramme 1, component 3: conversion of one Management and Programme Analyst (P-4) and of one Legal Officer (P-4) temporary position to a post;

(b) subprogramme 2, component 1: conversion of one Chief of Service (D-1) extrabudgetary post to a regular budget post.

(i) The Secretariat indicates that, as noted by the Advisory Committee in its letters to the SG, cost recovery, liquidity management and contributions are ongoing, core functions of the Organization, which should be funded from the regular budget. The principal role and responsibilities of the Chief of Service (D-1) is to act as Secretary to the Committee on Contributions and lead the Contributions Service, which supports Members States in managing their assessed contributions to the Organization. The Chief of Service also oversees other revenue generating activities, including global cost recovery operations and other ad hoc jointly funded initiatives with United Nations agencies, funds and programmes not covered under section 31, Jointly financed administrative activities, of the programme budget. Upon enquiry, the Committee was informed that the Chief of Section (P-5) for Contributions is proposed for abolishment and would be replaced by the Chief of Service (D-1) proposed for abolishment under subprogramme 2, component 1. The Committee was informed that the Secretary to the Committee on Contributions had historically been at the D-1 level but had been reclassified to the P-5 level. However, with the liquidity crisis continuing and the added responsibility and complexity of cost recovery activities, the Chief of Service is proposed at the D-1 level to lead these areas as Head of the Cost Recovery Unit, which comprises 14 staff (6 P-4, 2 P-3 and 6 GS)).

(ii) The Advisory Committee recalls that, in the context of the management reform (A/72/492/Add.2), the Secretariat proposed that the Finance Division would assume overarching responsibility for financial policy across the Secretariat and for ensuring sound but flexible internal financial controls. It was also proposed that, acting as the secretariat to the Committee on Contributions, the Finance Division would provide support to the Committee and the General Assembly in negotiating the scale of assessments and would ensure the timely issuance of assessments and information on the status of assessed contributions. The Committee notes that the management reform was expected to be cost neutral and that the D-1 Chief of Contributions was redeployed and reassigned within DMSPC. The Committee also recalls that, when considering the proposed establishment of the D-1 position from extrabudgetary funding in 2023, it was informed that the position had been proposed as a permanent change in the operations of the Finance Division. The Contributions and Cost Recovery Section was headed by a P-5 Chief of Section, with two distinct units, namely one for contributions and one for cost recovery. The P-5 was indicated to continue to remain as the Secretary of the Committee on Contributions and oversee the contributions section. The proposed D-1 position would take over most of the work relating to cost recovery, and all the administrative work relating to both the units. Upon enquiry, the Committee was also informed, at the time, that the contributions and cost recovery functions had been temporarily removed from one of the existing D-1 level posts in the Finance Division, while the proposed D-1 level position would be placed under the Office of the Controller. The Committee recalls that, in approving the establishment of the D-1 cost-recovery position, in addition to expressing the view that cost recovery, liquidity management and contributions are on-going, core functions of the Organisation and should be financed from the regular budget, it also highlighted that the Contributions Section, headed by a P-5 Chief of Section, should continue in its key role of supporting the Committee on Contributions under the Finance Division. The Committee expressed the view that the D-1 position should only manage the work of the cost recovery unit, while reporting directly to the Controller. **The Advisory Committee reiterates its view that oversight of cost recovery, liquidity management and contributions**

are ongoing, core functions of the Organization, which should be funded from the regular budget and recalls that, in concurring with the establishment of the D-1 cost recovery position, it highlighted that it should only manage the work of the cost recovery unit, while reporting directly to the Controller. While acknowledging the increase in workload and responsibilities regarding cost-recovery activities of the Organization, including in view of the expected increase of cost-recovery activities in a scenario of additional reliance on shared services, the Committee considers that, in the context of efforts under the UN80 Initiative to identify opportunities for structural consolidation and resource streamlining, further justification is required on the need to establish an additional high-level position under the Finance Division, in addition to the existing 1 D-2 and 3 D-1s. In that regard and considering the sound financial balance of the cost recovery fund, the Committee is of the view that D-1 post should continue to be funded from extrabudgetary resources and recommends, at this stage, against the proposed conversion to the regular budget. The Committee also recalls its view that the Contributions Section, headed by a P-5 Chief of Section, should continue in its key role of supporting the Committee on Contributions and, in that regard, recommends against the proposed abolishment of the Chief of Section (P-5) for Contributions.

- (c) Subprogramme 2, component 3: reassignment of one Programme Budget Officer to Data Specialist (P-4); and
- (d) Subprogramme 3, component 2: (i) conversion of one Senior Programme Management Officer (P-5) temporary position to a post; and (ii) conversion of one Legal Officer (P-3) temporary position to a post and, under the revised estimates, the post would also be redeployed from New York to Nairobi.

VIII.16 The Advisory Committee recommends approval of the aforementioned proposed conversion of general temporary assistance positions to posts in subprogrammes 1 and 3, and of the proposed reassignment under subprogramme 2 presented in the context of the proposed programme budget for 2026.

VIII.17 The proportion of professional-level posts and above to General service, or Local level posts under the approved budget for 2025 was 34.2 per cent compared with 35.1 under the revised estimates for 2026, representing a 0.9 per cent increase in the relative share of professional posts, including the temporary posts proposed for temporary capacity. The proportion of P-2 level posts among professional and higher level increased from 13.8 per cent under the approved budget for 2025 to 14.3 per cent under the revised estimates. As noted in the staffing table above, owing to the different categorization of General Service posts between duty stations, General service-level posts that are proposed for redeployment from New York to other duty stations are reflected as Local level posts. Furthermore, eight P-5 posts are proposed for abolishment, resulting in 65 P-5 and above posts approved for 2025 (or 35.9 per cent of total professional-level posts and above) which would be reduced to 58 P-5 and above-level posts proposed under the revised estimates 2026 (or 35.5 per cent of total professional-level posts and above). Upon enquiry, the Advisory Committee was informed that should the proposed conversion of the extrabudgetary D-1 position be approved, the number of D-1 posts funded from the regular budget would remain the same, as one D-1 level post is proposed for redeployment to section 29A,DOS in connection with the common administrative platform. The Committee was informed that should both proposals be approved, the number of D-1 level posts under all funding sources would decrease by one extrabudgetary D-1 level post.

Relocations

VIII.18 The Advisory Committee notes the proposed revised estimates for DMSPC includes the following proposed relocations:

- a. redeployment within section across duty station from New York to Bonn of 28 posts under the Global Strategy and Policy Division, Office of Human Resources Management (1 D-1, 3 P-5, 9 P-4, 7 P-3, 5 P-2, 2 GS (PL), 1 GS (OL);
- b. redeployment within section across duty station from New York to Valencia of 8 posts in the Business Transformation and Accountability Division (2 P-5, 1 P-4, 1 P-3, 3 P-2, 1 GS (PL)); and
- c. redeployment within section across duty station from New York to Nairobi of 7 posts in the Administrative Law Division, Office of Human Resources (1 D-2, 1 D-1, 1 P-4, 1 P-3, 1 P-2, 1 GS(PL), 1 GS (OL)).

VIII.19 With regards to the proposed redeployments in the Office of Human Resources, the Advisory Committee was informed, upon enquiry, that the Global Strategy and Policy Division teams identified for relocation are focused on policy development, and on mental health and wellbeing functions and are part of the Strategic Policy Development Service, which already has a presence in Bonn through the Compensation and Classification Section. The Organizational Development Section within the Strategic Talent Management Service is also proposed to relocate to Bonn, aimed at fostering collaboration with the Bonn campus of the United Nations Staff College. The Committee notes that in the context of the support account, subsequent information received by the Committee informed that the mental health and wellbeing component was incorrectly referenced in the context of the proposed relocation under DMSPC, as these functions are not currently proposed for relocation to Bonn. **The Advisory Committee trusts that further clarification will be provided to the General Assembly at the time of its consideration of the present report on the inclusion of any posts related to mental health and well-being amongst the totality of the proposed redeployments to Bonn, including in view of the proposed redeployment to both Valencia and Brindisi, under the support account, of posts under section 29B, DOS, related to occupational and mental health. The Committee has no objection to the proposed transfer of posts to Bonn**

covering mental health and wellbeing functions. The Committee reiterates that it trusts that further justification on the benefits of having capacities in similar functional areas that operate from duty stations that are in close geographic proximity to each other, will be provided to the General Assembly at the time of its consideration of the present report (see A/80/538, para. 31).

VIII.20 From information provided to it, the Advisory Committee notes that posts in the Global Strategy and Policy Division proposed to be transferred to Bonn include, in addition to the D-1 Chief of Service Human Resources and one P-3 post in the Strategy and Policy Development Service, includes posts both from Field Strategy and Conditions of Service (1 P-5, 4 P-4, 3 P-3, 1 GS (PL)), as well as posts from the Human Resources Policy Section (1 P-5, 1 P-4, 1 P-3, 1 P-2, 1 GS (PL)). Upon enquiry, the Advisory Committee was informed that under the revised estimates proposal, the Strategy and Policy Development Service team would continue to be based in New York, comprising six regular budget posts (1 P-4, 2 P-3, 2 P-2, 1 GS (PL)); and four support account posts (1 P-5, 2 P-4, 1 P-3). **The Advisory Committee is of the view that the Strategy and Policy Development Service and the Human Resources Policy Division provide a range of services that involve interaction with Member states and should, as a general approach, remain at New York Headquarters. Pending clear justification on specific posts in the Service and Division that exercise functions that are non-location dependent and would benefit from relocation, the Committee recommends against the proposed redeployment of the posts (1 D-1 and 1 P-3) in the Strategy and Policy Development Service and the posts in the Human Resources Policy Section (1 P-5, 1 P-4, 1 P-3, 1 P-2, 1 GS (PL)) at this stage. The Committee is also of the view that other functions in the Office of Human Resources would be more suitable for redeployment, such as those responsible for the preparation of the demographics report and management of the human resources portal and trusts that information in that regard will be provided in the next budget submission.**

VIII.21 Regarding the 12 posts in the Strategic Talent Management Service (STMS) proposed for redeployment to Bonn (1 P-5, 4 P-4, 2 P-3, 4 P-2, 1 GS (OL)), the Advisory Committee recalls that in the context of the support account part of the revised estimates, it has noted that the proposed redeployment from New York to Valencia of posts from CDOTS/DOS, whereas STMS/DMSPC is proposing to redeploy posts to Bonn, in the context of the regular budget, resulting in Secretariat's training related capacities being spread between different duty stations. The Committee reiterates its view that further coordination and synergies should be pursued with regards to training capacities in the Secretariat, including through possible mergers and consolidation, and underlines that any redeployment of related posts/positions should be implemented and guided by a clear strategic view of how to better integrate and coordinate the existing work in the field. Therefore, the Committee recommends, at this stage, against the proposed redeployment of the aforementioned posts to Bonn, and recommends that the General Assembly request the Secretary-General to present proposals for further efficiencies in training support across the Secretariat in the next budget report, including a more strategic and integrated view of proposed redeployments, including the advantages and disadvantages of being closer to client entities in the field.

VIII.22 Upon enquiry on the proposed redeployment of business transformation and accountability posts, the Advisory Committee was informed that the proposed satellite office in Valencia comprises teams from each of the three services, namely the Accountability Service, the Monitoring and Evaluation Service, and the Analytics and Project Management Service. The Accountability Service includes results-based management, which is proposed for relocation to the Office of Programme Planning, Finance and Budget. The Committee was also informed that the satellite office in Valencia would be co-managed by three Section Chiefs at the P-5 level who currently lead these teams, and that staff who would relocate would remain in their services and be cross-trained in different roles with a focus on data analysis and information systems. In addition, the business transformation and accountability team provides client entities in the Valencia time zone which would facilitate services to clients in adjacent time

zones. **The Advisory Committee notes that the proposed relocation from New York to Valencia includes the transfer of the Enterprise Risk Management Section. The Committee notes the role of the Enterprise Risk Management Section of the Business Transformation and Accountability Division in providing support to high level officials for the effective discharge of their functions of identifying, assessing, and managing risks within their areas of accountability. In that regard, the Committee trusts that further information will be provided to the General Assembly in the next budget submission on any operational impact of having related posts located outside the New York Headquarters duty station and away from the high-level managers, as well as from Member States, the Division is expected to support (see A/80/538, para. 30).**

VIII.23 On the proposal to redeploy Administrative Law Division posts to Nairobi, the Advisory Committee was informed, upon enquiry, that a functional review recognized the benefits in efficiency, cost savings and service delivery in maintaining a litigation team near client entities and the Dispute Tribunal in Nairobi, which is the most active of the three geographical locations of the Dispute Tribunal. To ensure the continuity of services during this transition, and manage the risks associated with accountability, appeals, and oversight across duty stations, the revised estimates provide for maintaining a portion of posts in the Administrative Law Division in New York, which would interact with Member States.

VIII.24 **The Advisory Committee notes the efforts of DMSPC to identify more efficient ways of working, without impacting its business operations. In that regard, taking into consideration the ongoing system-wide efforts towards enhanced ICT coordination, as well the Committee's recommendation on the need for further coordination and possible consolidation between OICT and the Enterprise Resource Planning Solution Division (see para. VIII.5 above), the Committee recommends that the General Assembly request the Secretary-General to present in the next budget submission, a proposal for the relocation of the Enterprise Resource Planning Solution Division staff to Valencia.**

Temporary capacity

VIII.25 DSMPC is proposing to establish the following temporary posts as temporary capacity for 2026 through the establishment of transitional capacity of: (a) 1 P-4, 1 P-3, and 1 GS (OL) in subprogramme 3, component 1; and (b) 2 P-4, 1 P-3, and 1 GS (OL) in subprogramme 3, component 2. Upon enquiry, the Advisory Committee was informed that the transitional capacities are requested for the Office of Human Resources to be able to fulfill its central role of providing authoritative policy guidance required in managing organizational change during restructuring, consolidation, relocation, abolition of posts, and reduction of staff in the context of the revised estimates for the 2026 budget. Transitional capacities are also needed to enable the Office of Human Resources to respond to appeals and disciplinary cases relating to the restructuring process. Lastly, transitional capacities are needed to amplify communication on staff support measures to all entities and staff alike, including on preparing for and adapting to change, career transitioning and mental health, and wellbeing initiatives, all of which will be critical to facilitate a people-centered and harmonized approach to supporting staff members in a consistent, equitable, and fair manner. The temporary posts, seven in total for the Office of Human Resources, are due to be based in New York.

Vacant posts

VIII.26 Upon enquiry, the Advisory Committee was informed that there were 40 vacant posts as at 30 September 2025 and that of these, 17 posts (42.5 per cent) are proposed for abolishment, 23 posts (57.5 per cent) are not proposed for abolishment. Also, as at 30 June 2025, seven posts were long-vacant, and of these, five are proposed for abolishment and the other two are expected to be encumbered with one post held for a staff member currently on temporary assignment and to return to the long-vacant post, and candidates under

review the other post (see also A/80/7, para. VIII.12). Therefore, DMSPC does not anticipate long-term vacant posts in the near future. The Committee was also informed that 20 staff members at DMSPC have expressed interest in the 2025 early separation programme. The list was under review for financial clearance as expressions of interest are carefully reviewed to determine which ones are in the overall interest of the good administration of the Organization being mindful of the mandated programmatic activities. The Committee was informed that DMSPC would consider for approval only staff whose departure prior to their mandatory retirement age would not compromise continuity of service or have an adverse impact on the work of the Department. **The Advisory Committee trusts that, in accordance with the United Nations staff rules and regulations, DMSPC will make every effort to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for the retention of staff members. The Committee emphasizes the importance of retaining staff with specialized skills and experience.**

Budgetary implications for 2027

VIII.27 The Secretary-General indicates that an additional reduction of \$63,600 in 2027 would be realized from the proposed abolishment in 2026 of one following an anticipated retirement of the incumbent during that time period.

Non-post resources

Table VIII.2
S29A, DMSPC: evolution of resources
 (Thousands of United States dollars)

2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	Variance compared with 2026 proposed programme budget

Object of expenditure	Approved	Expenditure (January - December 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommenda- tion in A/80/7	Revised estimate	Amount	Percent age	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/ (3)	(10)=(7) -(5)	(11)=(10)/(5)
Posts	48,774.4	48,125.8	50,505.8	37,380.6	52,047.8	(1,542.0)	43,064.8	(7,441.0)	-14.7%	(8,983.0)	-17.3%
Other staff costs	3,159.1	2,382.4	3,236.6	2,024.8	1,978.8	1,257.8	1,753.3	(1,483.3)	-45.8%	(225.5)	-11.4%
Hospitality	0.2	-	0.2	-	0.2		0.2	-	0.0%	-	0.0%
Consultants	732.5	835.5	572.8	41.6	631.8	(63.2)	574.8	2.0	-	(57.0)	-
Travel of staff	413.8	216.3	425.1	266.9	448.1	(44.8)	416.5	(8.6)	-2.0%	(31.6)	-7.1%
Contractual services	8,932.9	5,006.6	8,919.0	588.2	9,887.1	(296.6)	8,455.9	(463.1)	-5.2%	(1,431.2)	-14.5%
General operating expenses	324.3	346.6	333.9	158.5	278.4		273.8	(60.1)	-18.0%	(4.6)	-1.7%
Supplies and materials	65.1	1.6	53.8	0.5	46.9	(9.4)	40.6	(13.2)	-24.5%	(6.3)	-13.4%
Furniture and equipment	205.4	341.8	210.2	128.2	398.6	(39.9)	381.6	171.4	81.5%	(17.0)	-4.3%
Improvement of premises	-	-	-	-	-		-	-	-	-	-
Grants and contributions	4,188.1	4,223.7	4,101.5	2,222.5	4,102.8		3,979.5	(122.0)	-3.0%	(123.3)	-3.0%
Other	-	-	-	-	-		-	-	-	-	-
Total	66,795.8	61,480.3	68,358.9	42,811.8	69,820.5	(738.1)	58,941.0	(9,417.9)	-13.8%	(10,879.5)	-15.6%

VIII.28 The proposed non-post resources for DMSPC under the revised estimates for 2026 in the amount of \$15,876,200 reflect a decrease of \$1,976,900 (or 11.1 per cent) compared with the approved level for 2025, and a decrease of \$1,827,800 (or 10.7 per cent) compared with the proposed programme budget for 2026. An amount of \$1,881,500 would be redeployed to section 29B, DOS in connection with the UN80 consolidation. Upon enquiry, the Advisory Committee was informed that the reductions under the revised estimates under: (a) contractual services relate to staff-related common services costs associated with the posts and temporary positions proposed for abolishment; and (b) grants and contributions relate to the share in the regular budget for the Enterprise Resource Planning Solution Division.

VIII.29 In connection with the proposed programme budget for 2026, the Advisory Committee recalls that the non-post resources of DMSPC in the amount of \$17,772,700 be decreased to \$17,318,800 (2.6 per cent), with

adjustments under consultants, travel of staff, contractual services, supplies and material, furniture and equipment (see A/80/7, para. VIII.15).

Conclusion

VIII.30 Subject to its observations and recommendations in paragraphs VIII.15, VIII.20 and VIII.21 above, the Advisory Committee recommends the proposals of the Secretary-General for section 29A, DMSPC.

Table VIII.3

Section 29A, Department of Management Strategy, Policy and Compliance

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-5	Special Assistant
		(1)	P-3	Coordination Officer
		(1)	GS (OL)	Staff Assistant
Subprogramme 1 Component 3: Management advisory services	Abolishment	(1)	P-5	Senior Programme Management Officer
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Legal Assistant
Subprogramme 2 Component 1: Finance	Abolishment	(1)	P-5	Senior Cashier
		(1)	P-5	Chief of Section
		(2)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Benefits Assistant
		(3)	GS (OL)	Finance and Budget Assistant
Subprogramme 2 Component 2: Field operations finance	Abolishment	(1)	P-4	Facilities Management Officer
		(1)	P-4	Programme Management Officer
		(1)	P-3	Finance and Budget Officer
		(1)	GS (OL)	Administrative Assistant
Subprogramme 2 Component 3: Programme planning and budgeting	Abolishment	(4)	GS (OL)	Finance and Budget Assistant
		(1)	GS (OL)	Data Analysis Assistant

Subprogramme 3 Component 1: Global strategy and policy	Abolishment	(1)	P-5	Senior Human Resources Officer
		(1)	P-4	Human Resources Officer
		(1)	P-3	Human Resources Officer
		(1)	P-3	Staff Development Officer
		(1)	GS (PL)	Senior Human Resources Assistant
		(6)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Staff Development Assistant
Subprogramme 3 Component 1: Global strategy and policy	Redeployment (within section across duty station from New York to Bonn)	1	D-1	Chief of Service, Human Resource
		(1)	D-1	Chief of Service, Human Resource
		3	P-5	Chief of Section, Human Resource
		(3)	P-5	Chief of Section, Human Resource
		6	P-4	Human Resources Officer
		(6)	P-4	Human Resources Officer
		3	P-4	Staff Development Officer
		(3)	P-4	Staff Development Officer
		5	P-3	Human Resources Officer
		(5)	P-3	Human Resources Officer
		2	P-3	Staff Development Officer
		(2)	P-3	Staff Development Officer
		1	P-2	Associate Human Resources Officer
		(1)	P-2	Associate Human Resources Officer
		4	P-2	Associate Staff Development Officer
		(4)	P-2	Associate Staff Development Officer
		(2)	GS (PL)	Senior Human Resources Assistant
		2	LL	Senior Human Resources Assistant
		(1)	GS (OL)	Human Resources Assistant
		1	LL	Human Resources Assistant
Subprogramme 3 Component 1: Global strategy and policy (Transitional staff capacity)	Establishment	1	P-4	Human Resources Officer
		1	P-3	Human Resources Officer
		1	GS (OL)	Human Resources Assistant
Subprogramme 3 Component 2: Administrative law	Abolishment	(1)	P-5	Senior Human Resources Officer

		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Legal Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Staff Development Assistant
Subprogramme 3 Component 2: Administrative law	Redeployment (within section across duty station from New York to Nairobi)	1	D-2	Director
		(1)	D-2	Director
		1	D-1	Chief of Service
		(1)	D-1	Chief of Service
		1	P-4	Coordination Officer
		(1)	P-4	Coordination Officer
		1	P-3	Legal Officer
		(1)	P-3	Legal Officer
		1	P-2	Associate Administrative Officer
		(1)	P-2	Associate Administrative Officer
		(1)	GS (PL)	Senior Human Resources Assistant
		1	LL	Senior Human Resources Assistant
		(1)	GS (OL)	Staff Assistant
		1	LL	Staff Assistant
Subprogramme 3 Component 2: Administrative law (Transitional staff capacity)	Establishment	2	P-4	Legal Officer
		1	P-3	Legal Officer
		1	GS (OL)	Legal Assistant
Subprogramme 4: Business transformation and accountability	Abolishment	(1)	P-5	Senior Management and Programme Officer
		(1)	P-4	Management and Programme Analyst
		(3)	P-3	Management and Programme Analyst
		(1)	P-2	Associate Management and Programme Officer
		(2)	GS (OL)	Management and Programme Analysis Assistant
Subprogramme 4: Business transformation and accountability	Redeployment (within section across duty station from	(1)	P-5	Senior Management and Programme Officer

	New York to Valencia)			
		1	P-5	Senior Management and Programme Officer
		(1)	P-5	Senior Change and Project Management Officer
		1	P-5	Senior Change and Project Management Officer
		(1)	P-4	Evaluation Officer
		1	P-4	Evaluation Officer
		(1)	P-3	Change and Project Management Officer
		1	P-3	Change and Project Management Officer
		(2)	P-2	Associate Management and Programme Officer
		2	P-2	Associate Management and Programme Officer
		(1)	P-2	Associate Evaluation Officer
		1	P-2	Associate Evaluation Officer
		(1)	GS (PL)	Senior Management and Programme Assistant
		1	LL	Senior Management and Programme Assistant
Subprogramme 5: Addressing racism in the workplace	Abolishment	(1)	P-5	Senior Programme Management Officer
Programme support	Redeployment (across sections for consolidation of executive office functions, to Sect.29B (DOS))	(1)	D-1	Chief of Service
		(1)	P-5	Senior Finance and Budget Officer
		(1)	P-4	Administrative Officer
		(1)	P-4	Management and Programme Analyst
		(2)	GS (PL)	Senior Administrative Assistant
		(6)	GS (OL)	Administrative Assistant

Section 29B, Department of Operational Support

Regular budget	
Appropriation for 2025	\$101,043,900
Proposed revised estimates for 2026*	\$101,942,100
Variance to 2025 appropriation*	\$898,200
Variance to 2025 appropriation (percentage)*	0.9
Percentage change (excluding resources redeployed for consolidation of Executive Office and payroll functions)	(12.9)
Other assessed	
Apportionment 2025/26	\$128,807,800
Six-month apportionment for 2025/26	\$64,403,900
Revised six-month apportionment for 2025/26*	\$57,763,600
Variance compared six-month apportionment for 2025/26*	(\$6,640,300)
Variance compared six-month apportionment for 2025/268 (percentage)*	(10.3)
*Including resources for executive offices and payroll consolidations	

I. Overall revised estimates proposal

VIII.31 The revised regular budget resources proposed by the Secretary-General for section 29B for 2026 amount to \$101,942,100 before recosting, reflecting a decrease of \$898,200, or 0.9 per cent, compared with the appropriation for 2025. With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$924,500, or 0.9 per cent (A/80/400, table 183).

VIII.32 The Secretary-General indicates that, excluding resources for the consolidation of the executive offices (\$16,496,400) and payroll (\$1,134,500), the reduction in resources reflects a variance of 12.9 per cent compared to the approved level for 2025, taking into account the amount of \$20.9 million relating to non-discretionary expenditure (A/80/400, table 183).

VIII.33 The revised proposal for 2026 amounts to \$50,319,000 under post resources, reflecting an increase of \$5,218,600, or 11.6 per cent, compared with the approved level for 2025 due to a net increase of 17 posts. Under non-

post requirements, the revised proposal for 2026 amounts to \$51,623,100, reflecting a decrease of \$4,320,400, or 7.7 per cent, compared with the level approved for 2025 due primarily to a proposed reduction under contractual services and general operating expenses.

II. General observations

UN80 Initiative and the first workstream

VIII.34 The revised estimates report present three cross-cutting initiatives that have resulted from first workstream of the UN80 Initiative: the consolidation of executive offices under DOS in New York and ESCAP in Bangkok, the consolidation of payroll under DOS for the entire Secretariat and the proposed relocations to lower-cost duty stations (See chapter I, para. xx above).

VIII.35 The Advisory Committee acknowledges the proposed initiatives for consolidation of support functions aimed at ensuring a more efficient and streamlined support architecture in the Secretariat as a whole. The Committee considers that similar to the ongoing discussions under workstream 3, the discussions under workstream 1 should also aim at identifying possible consolidation and merger, or enhance mutualization, of functions between DOS and DMSPC, as the initiatives currently pursued by DPO and DPPA. The Advisory Committee is of the view that human resources management, training and occupational health and mental health support would merit special consideration and recommends that a proposal in that regard will be presented in the next budget submission.

Efficiencies measures

VIII.36 The Secretary-General indicates that the reduced requirements (excluding the additional resources related to the consolidations of executive offices and payroll) compared to the proposed budget for 2026 reflect mostly the proposed abolishment of 66 posts and three general temporary assistance positions and the redeployment of 17 posts

across subprogrammes/components (A/80/400, para. 187(b)). These changes are made possible by the following factors:

- a) Cost optimization: the reduction under non-posts is attributable mainly to ongoing efforts to reduce contractual obligations in respect of facilities-related contracts.
- b) Leveraging technology: the Department will focus on process improvement, improved operational performance management, and standardization and optimization of operational processes. This may, however, require some initial investment, including the deployment of tools to automate routine tasks (see para. 5 below).
- c) Functional streamlining and organizational optimization: the Department will continue to explore opportunities for reprioritization, functional streamlining and organizational optimization, as well as opportunities for process optimization, including the redistribution of functions among existing staffing resources.

Allocative efficiencies: the Department has undertaken a prioritization exercise relating to its planned 2026 deliverables and is realigning its resources with evolving operational and programmatic requirements

VIII.37 Regarding the use of technologies, the Advisory Committee was informed, upon enquiry, that to improve efficiency and effectiveness amid staffing and budgetary changes, DOS will leverage modern technology through targeted digital transformation initiatives of the following internal entities:

- a) The Office of Support Operations (OSO) is leveraging technology, including investments in automated recruitment systems for screening, testing, and interview reporting, as well as a pilot Client Relations Management application to replace manual handling of Human Resources advisory requests. Additionally, the Department is expanding its digital registry for personnel records and implementing electronic systems for medical services, such as automated sick leave

reviews and clinical event reporting. It is also increasing the utilization of e-learning platforms to design and deliver training programs with a focus on offerings to larger audiences. The Knowledge Gateway will be expanded with improved functionality, including Artificial intelligence-generated features, to ensure staff have easy access to guidance and learning materials. **The Advisory Committee acknowledges the efforts of the Department of Operational Support to invest in automation and digital tools and trusts that detailed information on the efficiencies and benefits achieved will be included in future reports, including as it pertains to quantifiable efficiencies being achieved in support operations. With regards to automation of steps in the selection process, the Committee trusts that more information will be provided with regards to efficiency gains projected and a cost-benefit analysis comparing different approaches, including possible outsourcing of some stages in the recruitment process and the relation between initiatives pursued under DOS and the goals to be achieved under Staff Selection 2.0.**

- b) The Office of Supply Chain Management (OSCM) continues to utilize ICT enablers such as Supply Chain Planning Tools, Contractor Performance Management Tools, web-based meetings, consultation, seminars, among others. that will help shape future operational efficiencies. Furthermore, OSCM will make use of dashboards, business analytics, and collaborative platforms like SharePoint. These technologies support operational efficiency, improve visibility, and enable informed decision-making.
- c) The Division of Administration is also advancing several digital initiatives, such as automating the transfer of travel documents of staff members from one Secretariat entity to another via Umoja HR; preservation of digital archives; deploying a mobile platform for virtual verification of equipment to improve the accuracy of equipment records in Umoja; and launching a tax portal to simplify submission of staff tax returns and reimbursements. **The Advisory Committee notes the**

effort to advance digital initiatives including the enhanced use of Umoja as well as the deployment of a mobile platform for virtual verification of equipment and, should it be proven effective, trusts that that staff will be trained appropriately with a view to the ensure broad use of such initiatives across the Secretariat.

- d) In the consolidated Executive Office, the deployment of a Client Relations Management system will be a key enabler for consolidation efforts. This system will require upfront investment to achieve long-term efficiencies.

Impact on mandate implementation and risk mitigation

VIII.38 The report indicates that targets will be revised in such areas as recruitment and rostering, healthcare quality and patient safety standards, global systems contracts and service requests for facilities and commercial services. Where feasible, mitigation measures have been implemented and include replacing with virtual engagements planned visits and workshops with support entities regarding fair and inclusive hiring processes; strengthening internal capacity to apply modern assessment techniques in lieu of hiring consultants and experts in industrial organizational psychology; further prioritizing procurement, based on client entities' requirements, including better leveraging existing stock and contracts where possible; and focusing maintenance work on critical and core areas of the premises, as appropriate.

VIII.39 The Advisory Committee was informed upon enquiry that, in presenting its proposal, the Department has developed mitigation measures and prioritized its activities in order to reduce the impact due to these resource reductions to the greatest extent possible, while ensuring that all mandates are fulfilled.

VIII.40 The Advisory Committee was also informed upon enquiry that, as a result of reduced resources, operational support to entities in meeting their human resources imperatives to achieve a balanced and equitable geographical distribution would be impacted. Specifically, the level of dedicated assistance for developing entity-specific recruitment strategies and implementation plans will be reduced. This support will rather focus on capacity building

in lieu of hands-on support in this area. The same impact will be observed in the tailored support to entities in conducting fair and transparent assessments of candidates due to limited capacity in providing support in modern assessment techniques aimed at eliminating bias in the recruitment process. **The Advisory Committee trusts that all efforts will be made to minimize the effect of the proposed reductions on service delivery and processing of transactions.**

VIII.41 With respect to procurement, the Advisory Committee was informed that the Organization remains firmly committed to achieving cost efficiencies in procurement while upholding the four principles of the United Nations procurement framework: (a) best value for money; (b) fairness, integrity and transparency; (c) effective international competition; and (d) the interest of the United Nations. However, the reduction in procurement posts (1 D-1, 1 P-3 and 7 GS (OL)) and resources, as reflected in UN80, may limit the Organization's ability to conduct in-depth market research, negotiate favourable terms, and manage contracts proactively in a timely manner—potentially impacting both cost efficiency and risk mitigation. To address this, the Organization is exploring further opportunities to enhance procurement efficiency through digitalization, increased use of collaborative procurement mechanisms, and strengthened demand planning with client entities. **The Advisory Committee notes that the proposed reduction in procurement resources may limit the Organization's ability to conduct in-depth market research, negotiate favourable terms, and manage contracts proactively. The Committee underscores the need to preserve the fairness, integrity and transparency of the procurement process, and the efforts for promoting diversification of vendors, as well as the importance of continuous improvements in procurement activities, as a way for achieving sustainable efficiencies for the Organization in the long term. The Committee emphasizes that adequate mitigation measures must be introduced to avoid any unduly negative impact on procurement activities and that assurances in that regard will be provided to the General Assembly at the time of consideration of the present report.**

VIII.42 Upon enquiry, the Advisory Committee was informed that, as part of the UN80 proposal to reduce the existing fragmentation in the compliance review of the recruitment process and centralize nine Central Review Bodies (CRBs) Secretariats and the Field Central Review Bodies (FCRBs) into one Global Hub, the FCRB Secretariat in Brindisi has assumed responsibility for administering case reviews previously managed by the New York CRB, effective 1 September 2025, including cases from New York Headquarters-based entities and P-5/D-1 cases from all Regional Commissions. This merger consolidates approximately 56 per cent of the global annual case workload being centrally managed by one Secretariat, the FCRB Secretariat. In line with this consolidation, the FCRB membership pool has been reduced from 212 to 42 members and New York CRB from 132 to 90 members, contributing to a reduced consolidated global pool of approximately 600 members from the current pool of 823. This reduction allows greater focus on mandated delivery tasks on the part of these members who are contributing to the process on a voluntary basis. As of now, the FCRB Secretariat handles 56 per cent of the annual global case volume, while the remaining 44 per cent is managed by the eight entities. A transition plan is underway to achieve full consolidation into a Global CRB Hub effective 1 July 2026. **The Advisory Committee trusts that more detailed information on the changes introduced in the Central Review Board and their impacts, including on the average duration of the recruitment review process, will be provided in the next budget report and overview of human resources management report.**

Training

VIII.43 The Advisory Committee was informed that the overall revised estimates proposal contains an adjustment to the integrated training/capacity development arrangements for peacekeeping operations that have been in place since the management reform – namely, a redeployment of 4 posts back from DOS (Capacity Development and Operational Training Service) to DPO (Policy, Evaluation and Training Division). The integrated Training Service takes care of training and induction prior to peacekeeping deployment - primarily in support of the uniformed components. On the civilian side, the Capacity Development and Training Service in DOS leads in the design, development, and

delivery for civilian-related support functions. The revised estimates proposal also contains the proposal to relocate DMSPC training capacities in the Organizational Development Section within the Strategic Talent Management Service to Bonn, aimed at fostering collaboration with the Bonn campus of the United Nations Staff College.

VIII.44 The Advisory Committee was also informed upon enquiry that the proposal under the third workstream of the UN80-related proposal is about consolidation of the UN system entities and activities in training and research - under the leadership of UNITAR and UNU – and pertains to a more streamlined and coordinated approach to training across the UN system, including in support of capacities among Member State representatives and delegates.

VIII.45 The Advisory Committee notes current fragmentation existing in the Secretariat in the area of training, with related capacities existing under DOS (CDOTS) and DMSPC (OHR), as well as mandate specific training capacities exist in DPO (DPET) and DPPA (See A/80/400, paras. 134 (a) (iii), 136 (b), 140 (a) (i) and (vi and 144 (a)). The Committee further notes that proposals in the context of the revised estimate foresee redeployment of DOS training capacities to Valencia and DMSPC training capacities to Bonn (See A/80/400, table 182, 187 and 192). **While acknowledging the efforts to streamline current system-wide training capacities under discussion in workstream 3, the Advisory Committee reiterates the view that further coordination and synergies should be pursued with regard to training capacities in the Secretariat, including through possible mergers and consolidation, and trusts that related proposals will be included in the next budget submission** (The Committee makes related recommendations in para. VIII. xxx above -DMSPC – and in the context of its report on revised estimates for the support account).

III. Comments on posts

Table VIII.4

Staffing resource

(Regular budget)

	Number	Details
Approved for 2025	366	1 USG, 2 ASG, 5 D-2, 6 D-1, 12 P-5, 16 P-4, 16 P-3, 13 P-2/1, 16 GS (PL), 186 GS (OL), 93 TC

	Number	Details
Proposed programme budget 2026		
- Conversion	4	2 P-5, 1 P-4 and 1 P-2/1
Revised estimates for 2026 (changes)		
- Establishment	3	1 P-5, 1 P-3, 1 GS (PL)
- Redeployment EO consolidation	99	4 D-1, 7 P-5, 11 P-4, 5 P-3, 4 P-2/1, 16 GS (PL) and 52 GS (OL)
- Redeployment Payroll consolidation	6	1 P-4, 2 P-3, 3 LL
- Redeployment within section across duty station	9	1 P-5, 1 P-3, 2 P-2/1, 1 GS (OL) from New York to Valencia; 1 P-4, 1 P-2/1 from New York to Entebbe; 1 P-2/1, 1 GS (OL) from New York to Brindisi
- Redeployment within section within duty station	17	1 P-5, 1 GS (PL), 15 GS (OL)
- Abolishment	(95)	1 D-1, 3 P-5, 2 P-4, 3 P-3, 3 P-2/1, 6 GS (PL), 62 GS (OL), 15 TC
Proposed for 2026	383	1 USG, 2 ASG, 5 D-2, 9 D-1, 19 P-5, 27 P-4, 21 P-3, 15 P-2/1, 27 GS (PL), 174 GS (OL), 5 LL, 78 TC

VIII.46 The revised proposal for regular budget post resources amounting to \$50,319,000, reflects an increase of \$5,218,600, or 11.6 per cent compared with the 2025 appropriation, including inward redeployments resulting from consolidation of executive offices and payroll functions. The resources would provide for a total of 383 posts (99 Professional and higher categories and 284 posts in the General Service and related categories) reflecting a net increase of 17 posts, or 4.6 per cent, compared with the posts approved for 2025. The proposed post resources, excluding consolidation of executive offices and payroll consolidation, would represent a reduction in 26.8 per cent in the number of posts.

VIII.47 Proposed staffing changes are as follows:

- a) Establishment of 3 posts: 1 Chief of Section, P-5, in subprogramme 4, Administration, New York, as well as two temporary posts for the consolidation of the payroll function (1 Finance and Budget Officer, P-3, for six months and 1 Senior Finance and Budget Assistant, GS (PL) for 12 months) (see also paras. 51 to 66 below).
- b) Abolishment of 95 posts which, in terms of structural change would be distributed as follows:
Programme support: 26 posts in relation to the establishment of the common administrative platform

- (2 P-5, 1 P-4, 1 P-3, 2 P-2/1, 4 GS (PL), 16 GS (OL)) (see also paras. 41 to 50 below); Subprogramme 1, Component 1 Human resources support: 5 posts (1 P-2/1, 4 GS (OL)); Subprogramme 1, Component 2 Capacity development and operational training: 1 post (1 GS (OL)); Subprogramme 1, Component 3 Health-care management and occupational safety and health: 5 post (1 P-5, 1 P-4, 3 GS (OL)); Subprogramme 2, Component 1 Integrated supply chain management: 9 posts (1 D-1, 1 P-3, 7 GS (OL)); Subprogramme 4, Administration, New York: 49 posts (1 P-3, 2 GS (PL), 31 GS (OL), 15 TC).
- c) Redeploy 26 posts within section including 9 posts across duty stations as follows: Subprogramme 1, Component 1, Human resources support: 1 post to Programme support (1 P-5); Subprogramme 1, Component 2, Capacity development and operational training: 2 posts from New York to Valencia (1 P-5, 1 P-2/1); Subprogramme 2, Component 1, Integrated supply chain management: 3 posts from New York to Valencia (1 P-3, 1 P-2/1, 1 GS (OL)); Subprogramme 3, Special activities: 2 posts from New York to Entebbe (1 P-4, 1 P-2/1); Subprogramme 4, Administration, New York: 16 posts to Programme support (1 GS (PL), 15 GS (OL)).
- d) Inward redeployment of 99 posts from other sections to section 29B for the consolidation of the executive offices as follows: From section 1: 7 posts (1 D-1, 1 P-4, 2 GS (PL) and 3 GS (OL)); from section 2: 23 posts (1 P-5, 1 P-4, 1 P-3, 2 P-2/1, 4 GS (PL), 14 GS (OL)); from section 3: 13 posts (3 P-4, 1 P-2/1, 3 GS (PL) and 6 GS (OL)); from section 4: 3 posts (1 P-5 and 2 GS (PL)); from section 8: 5 posts (1 P-5, 1 P-4, and 3 GS (OL)); from section 9: 14 posts (1 D-1, 2 P-5, 2 P-4, 1 P-3, 2 GS (PL), 6 GS (OL)); from section 28: 22 posts (1 D-1, 1 P-5, 1 P-4, 3 P-3, 1 P-2/1, 1 GS (PL), 14 GS (OL)); from section 29A :12 posts (1 D-1, 1 P-5, 2 P-4, 2 GS (PL), 6 GS (OL)).
- e) Inward redeployment of 6 posts from other section to section 29B for the consolidation of the payroll function: from section 29D: 5 posts (1 P-4, 1 P-3 and 3 LL); and from section 18: one post (1 P-3).

VIII.48 From the information provided to it, the Advisory Committee notes that the proposed the conversion of four general temporary assistance positions to posts in the proposed programme budget remains valid, including two Senior Medical Officer, P-5, one Programme Management Officer, P-4, and one Associate Administrative Officer, P-2/1. The Committee also notes that, in the revised estimates, the Programme Management Officer, P-4 and the Associate Administrative Officer, P-2/1, from Subprogramme 3, Special Activities, are also proposed for redeployment to Entebbe. **The Advisory Committee recommends approval of proposed conversion from general temporary assistance into posts of two Senior Medical Officer, P-5, one Programme Management Officer, P-4, and one Associate Administrative Officer, P-2/1, as well as the proposed redeployments of the Programme Management Officer (P-4) and Associate Administrative Officer (P-2) to Entebbe.**

VIII.49 Upon enquiry, the Advisory Committee was informed that the proposed abolishment of two senior posts (one Chief of Service, Procurement, D-1, in the Office of Supply Chain Management and one Senior Medical Officer, P-5, Office of Support Operations) would not result in any structural change, as the divisions to which they belong are headed by more senior-level posts. The Committee was also informed that excluding posts related to UN80 consolidation initiatives, the Department has executed this request with no decrease in the proportion of P-2/1 and a slight upward change of 0.3 per cent in the proportion of posts at P-5 and above levels.

Vacant posts

VIII.50 Upon enquiry, the Advisory Committee was informed that of 95 posts proposed for abolishment, 47 are encumbered and 48 are vacant. Should the General Assembly approve the revised estimates proposal, 20 vacant posts would be retained (1 D-2, 2 D-1, 1 P-5, 1 P-4, 2 P-3, 1 P-2, 1 GS (PL), 6 GS(OL), 5 TC). **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of DOS staff members who would otherwise be separated.**

IV. Comments on non-post resources

Table VIII.5

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

	2025	2025	2026	2026	2026	Variance compared with 2025 approved ¹		Variance compared with 2026 proposed programme budget ¹	
Object of expenditure	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimates ²	Amount	Percentage	Amount	Percentage
	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/(3)	(10)=(7)- (5)	(11)=(10)/(5)
<i>Posts</i>	45,100.4	32,012.6	45,908.8	(808.4)	50,319.0	5,218.6	11.6	4,410.2	9.6
<i>Other staff costs</i>	4,051.6	2,639.0	3,235.5	808.4	4,479.4	427.8	10.6	1,243.9	38.4
<i>Hospitality</i>	2.6	-	2.6	-	2.6	-	-	-	-
<i>Consultants</i>	399.3	126.3	399.3	(59.9)	336.0	(63.3)	(15.9)	(63.3)	(15.9)
<i>Travel of staff</i>	369.7	53.2	386.0	(38.6)	352.1	(17.6)	(4.8)	(33.9)	(8.8)
<i>Contractual services</i>	6,388.9	2,031.9	6,107.4	-	5,103.6	(1,285.3)	(20.1)	(1,003.8)	(16.4)
<i>General operating expenses</i>	42,499.8	18,521.2	42,789.9	(1,460.9)	39,607.2	(2,892.6)	(6.8)	(3,182.7)	(7.4)
<i>Supplies and materials</i>	542.9	246.0	514.1	-	438.7	(104.2)	(19.2)	(75.4)	(14.7)
<i>Furniture and equipment</i>	1,057.0	209.5	1,042.3	-	651.3	(405.7)	(38.4)	(391.0)	(37.5)
<i>Improvement of premises</i>	-	22.9	-	-	-	-	-	-	-
<i>Grants and contributions</i>	631.7	272.9	631.7	-	652.2	20.5	3.2	20.5	3.2
Total	101,043.9	56,135.4	101,017.6	(1,559.4)	101,942.1	898.2	0.9	924.5	0.10

VIII.51 The revised proposal for non-post resources amounts to \$51,623,100 reflecting a decrease of \$4,320,400, or 7.7 per cent compared with the level approved for 2025. The revised proposal also reflects a decrease of \$3,485,700, or 6.3 per cent compared with the proposed programme budget for 2026.

VIII.52 The proposed decrease of \$4,320,400 compared to the approved level for 2025, reflects reduced requirements under consultants (\$63,300), travel of staff (\$17,600), contractual services (\$1,285,300), general operating expenses (\$2,892,600), supplies and materials (\$104,200) and furniture and equipment (\$405,700), which would be partially offset by increases under other staff costs (\$427,800) and grants and contributions (\$20,500).

VIII.53 Upon enquiry, the Advisory Committee was informed that the proposed percentage reduction of 12.9 per cent under section 29B (excluding resources related to UN80 consolidated initiatives) includes rental costs and critical, non-discretionary maintenance related costs, including utilities, elevator, escalator and fire alarm maintenance,

similar to the calculation and presentation of the percentage reductions for the Offices away from Headquarters. Taking into account the non-discretionary expenditures of \$20.6 million, the percentage change compared with the 2026 proposed resources would be 16.5 per cent.

VIII.54 With regard to the efficiencies achieved in maintenance contracts, the Advisory Committee was informed that, although most of the large facilities-related maintenance contracts do not provide any flexibility to reduce expenditure, in response to the present liquidity challenges DOS has taken measures to achieve cost reductions from some of these contracts as follows:

- a) The scope of the cleaning contract was reduced in 2024 and in 2025, DOS engaged in further negotiations with the vendor to reduce its labour force and achieve additional savings, resulting in an annual estimated savings of \$950,000.
- b) The building management system, which is primarily used for the control of UN Headquarters heating, ventilation and air-conditioning systems, is a vendor supported platform requiring on-site technicians for maintenance and operational support. Such services are reduced, resulting in estimated savings of approximately \$200,000 per year, due to various factors, including the upgrade of technology infrastructure, increased experience of UN staff in operating and programming the system, and a reduction in frequency and scope of space alterations at UN Headquarters that require system reprogramming.
- c) The scope of the garden maintenance contract and consequently its cost was reduced by 50 per cent, with frequency of services being roughly halved.
- d) Other contracted maintenance services have been suspended, and further scope reductions are planned with upcoming solicitations.
- e) In addition, expenditure on equipment and support required for building infrastructure maintenance has been curtailed, as a cost-saving measure. Furthermore, minor alteration projects that are

normally part of on-going operational support to entities and their office space have also been suspended. These include space realignment, furniture replacement and reupholstery and carpeting projects.

VIII.55 In its previous report, the Advisory Committee recommended reductions under consultants, travel of staff and general operating expenses (A/80/7, para. VIII.42 to VIII.44). **The Advisory Committee notes that proposed resources under travel of staff exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

V. Consolidation of executive office functions

Overview

VIII.56 The proposed resources for the consolidation of the executive office functions amount to \$16,496,400. The resources for posts amounting to \$14,497,500 would provide for 104 posts (31 posts currently located in DOS and 73 located in other departments or offices) reflecting a reduction of 26 posts compared to the resources currently needed to perform the same functions (A/80/400, para. 189 and tables 183 B and 185 B).

Comments on post resources

Table VIII.6

Proposed posts changes related to the consolidation of executive office functions

<i>Category and grade</i>	<i>Posts related to Executive Office consolidation</i>	<i>Redeployment from other sections</i>	<i>Total posts for Executive Office consolidation (2026 revised)</i>	<i>Other changes</i>	<i>2026 revised</i>
Professional and higher					
D-1	1	4	5	–	5
P-5	2	7	9	(2)	7
P-4	1	11	12	(1)	11
P-3	1	5	6	(1)	5
P-2/1	1	4	5	(2)	3
Subtotal	6	31	37	(6)	31

<i>Category and grade</i>	<i>Posts related to Executive Office consolidation</i>	<i>Redeployment from other sections</i>	<i>Total posts for Executive Office consolidation (2026 revised)</i>	<i>Other changes</i>	<i>2026 revised</i>
General Service and related					
GS (PL)	2	16	18	(4)	14
GS (OL)	23	52	75	(16)	59
Subtotal	25	68	93	(20)	73
Total, B	31	99	130	(26)	104

VIII.57 As part of the Common Administrative Platform in New York, the Client Support Service which would comprise 104 regular budget posts including 31 posts already located in section 29B (6 Professional and higher categories and 25 General Service and related categories) and 73 posts redeployed from other sections (31 Professional and higher categories and 68 General Service and related categories) (A/80/400, table 185 B).

VIII.58 Upon enquiry, the Advisory Committee was informed that of the cost savings of \$3,293,400 resulting from the consolidation of the executive office functions, an amount of \$2,870,500 is related to the abolition of 26 posts (2 P-5, 1 P-4, 1 P-3, 2 P-2, 4 GS (PL), 16 GS (OL)) from different entities (EOSG, DMSPC, DESA, DGACM, DGC, DCO, DPPA, ODA, CTED). Of these, 21 will take effect on 1 January 2026, and the remaining five on 1 July 2026. Consequently, an additional cost reduction of approximately \$355,900 is anticipated in 2027 for those five posts proposed to be abolished on 1 July 2026 (See also A/80/400, para. 188 and table 183 B).

VIII.59 Upon enquiry, the Advisory Committee was provided with additional information on the posts related to the consolidation of executive office functions, as shown in tables 4 and 5 below.

Table VIII.7

List of regular budget posts for consolidation of executive offices including posts proposed for abolishment

	D-1	P-5	P-4	P-3	P-2	GS (PL)	GS (OL)	Grand Total
Regular Budget								
CTED			1			1	1	3
DESA	1	2	2	1		2	6	14
DGACM		1	1	1	2	4	14	23
DGC	1	1	1	3	1	1	14	22

DOS	1	2	1	1	1	2	23	31
DMSPC	1	1	2			2	6	12
DPPA-DPO			2		1	2	5	10
EOSG	1		1			2	3	7
ODA		1				2		3
OLA		1	1				3	5
Regular Budget Total	5	9	12	6	5	18	75	130

Table VIII.8

List of P-5 and D-1 posts to be consolidated under New York Common Administrative Platform

Grade/Level	Functional title	Retirement date	Incumbency Status
D-1	Chief of Branch, Programme Management	31-Oct-37	Encumbered
D-1	Executive Officer	30-Sep-28	Encumbered
D-1	Executive Officer	30-Jun-26	Encumbered
D-1	Chief of Service, Business Partner	30-Jun-26	Encumbered
D-1	Executive Officer	31-Aug-39	Encumbered
D-1	Executive Officer	30-Nov-39	Encumbered
D-1	Executive Officer	30-Sep-33	Encumbered
P-5	Chief of Section, Human Resources	31-Dec-43	Encumbered
P-5	Chief of Section, Programme Management	31-Mar-41	Encumbered
P-5	Chief of Section, Finance	31-Oct-46	Encumbered
P-5	Senior Human Resources Officer		Vacant*
P-5	Senior Finance and Budget Officer	31-Aug-41	Encumbered
P-5	Chief of Section, Finance and Budget		Vacant*
P-5	Senior Administrative Officer	31-Mar-40	Encumbered
P-5	Chief of Section, Finance	31-Jul-32	Encumbered
P-5	Senior Human Resources Officer	31-Jan-31	Encumbered
P-5	Senior Human Resources Officer	31-May-35	Encumbered
P-5	Senior Finance and Budget Officer	30-Nov-36	Encumbered
P-5	Senior Administrative Officer	31-Aug-39	Encumbered
P-5	Executive Officer	30-Sep-28	Encumbered
P-5	Senior Human Resources Officer	31-Jan-29	Encumbered
P-5	Executive Officer	31-Aug-31	Encumbered

VIII.60 The Advisory Committee notes from the information provided that a significant number D-1 posts would be consolidated to perform executive office functions in the Department of Operational Support. The Committee considers that the consolidation of administrative services should result in a further streamlined structure, in particular as regards high-level posts. Therefore, the Committee recommends the abolishment of two D-1, posts, upon retirement of their incumbents, as at 1 July 2026.

Structural changes

VIII.61 In terms of structural changes at United Nations headquarters, the information provided upon request shows that it is proposed to create in the Department of Operational Support, under the Division of Administration, New York, a Common Administrative Platform pertaining to: a) the Financial Operational Service (subprogramme 4), in which the consolidated payroll functions will be embedded and performed; and b) the Headquarters Client Support Service (Programme support), to perform consolidated executive office functions.

VIII.62 Upon enquiry the Advisory Committee was informed that the common Administrative Platform will be organized around five client desks – being the primary business partner to support heads of entities. The proposed structure also entails isolating certain services to be provided in specialized desks. The Committee was also informed on 25 October 2025, that detailed work on defining the operational structure would take place in collaboration with all other departments/offices over the next couple of months. Additionally, four specialized desks covering, travel, affiliate personnel, talent sourcing and recruitment, and one handling onboarding, separations and complex entitlements will be created.

VIII.63 The Advisory Committee was further informed that, while the precise structure and final staffing of the Common Administrative Platform in New York dependent on any decisions taken by the General Assembly on the revised estimates, DOS has already started the next phase of preparations, namely the detailed work and design of the future structure. To that effect, working groups have been launched covering crosscutting and governance issues, financial management, human resources management, the performance framework and Service Level Agreements,

change management and capacity-building as well as general support issues. DOS is also considering the engagement of outside expertise to support process design and optimization for the new operating model. **The Advisory Committee notes that work has started on the design of the future structure of New York Common Administrative Platform, but currently there is no precise structure, including definition of staffing composition and reporting lines of the different client and functional desks, which is dependent on any decisions taken by the General Assembly on the revised estimate.** The Committee trusts that additional information will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.

VIII.64 In terms of implementation timeline, the Advisory Committee was informed upon enquiry, that in the event that the General Assembly approves the proposal, all posts from the other Executive Offices will be transferred to DOS with an effective date of 1 January 2026 so as to be ready to undertake an eventual downsizing exercise within the consolidated Executive Office. The first 6 months of 2026 are also planned to be used for the continuation of the working groups, the refinement of the new operating model for the CAP in New York and its interactions with other CAPs, preparation for the planned incoming of the DSS and OCHA Executive Offices, and for all change management activities to ensure a successful start of the New York CAP on 1 July 2026.

Comments on non-post resources

Table VIII.9

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Resources related to consolidation</i>	<i>Redeployment from other sections</i>	<i>Total Executive Office consolidated resources (2026 proposed programme budget)</i>	<i>Other changes</i>	<i>2026 revised estimates (Executive Office consolidation)</i>
Posts	3 812.6	13 555.4	17 368.0	(2 870.5)	14 497.5
Other staff costs	34.4	1 947.0	1 981.4	(389.0)	1 592.4
Travel of staff	—	5.0	5.0	—	5.0
Contractual services	32.2	220.9	253.1	(29.5)	223.6
General operating expenses	17.2	80.6	97.8	(4.4)	93.4

<i>Object of expenditure</i>	<i>Resources related to consolidation</i>	<i>Redeployment from other sections</i>	<i>Total Executive Office consolidated resources (2026 proposed programme budget)</i>	<i>Other changes</i>	<i>2026 revised estimates (Executive Office consolidation)</i>
Supplies and materials	25.0	3.6	28.6	–	28.6
Furniture and equipment	6.5	28.9	35.4	–	35.4
Grants and cosnontributions	0.0	20.5	20.5	–	20.5
Subtotal, B	3 927.9	15 861.9	19 789.8	(3 293.4)	16 496.4
Variance compared with 2026 proposed programme budget (percentage)					(16.6)

VIII.65 The proposed non-post resources for the consolidated executive function amount to \$1,998,900, reflecting a decrease of \$422,900 compared to the level of resources proposed in the proposed programme budget for 2026. This reduction reflects reduced requirements under other staff costs (\$389,000), contractual services (\$29,500) and general operating expenses (\$4,400) (A/80/400, table 183 B).

VI. Consolidation of payroll

Overview

VIII.66 The Secretary-General indicates that payroll is currently processed by separate teams in eight locations. In the context of the revised estimates, it is proposed to consolidate these functions which would be processed by one team located across three locations (New York, Entebbe and Nairobi) (A/80/400, para. 190).

VIII.67 The proposed resources for the consolidated payroll functions for 2026 amount to \$1,134,500 excluding the resources need for transition staffing capacity (\$205,100). These resources include an amount of \$524,200 under section 29B and an amount of \$769,200 reflecting resources redeployed from other sections. The efficiencies gained from section 29B from the consolidation from the consolidation of payroll functions are estimated at \$158,900 including \$155,200 under posts resources and \$3,700 under non-post resources (A/80/400, table 183 C).

Comments on posts

Table VIII.10

Proposed post changes related to payroll consolidation

<i>Category and grade</i>	<i>Posts related to payroll consolidation</i>	<i>Redeployment from other sections</i>	<i>Total posts for payroll consolidation (2026 revised)</i>	<i>Other changes</i>	<i>2026 revised</i>
Professional and higher					
P-5	–	–	–	1	1
P-4	–	1	1	–	1
P-3	–	2	2	–	2
Subtotal	–	3	3	1	4
General Service and related					
GS (PL)	1	–	1	–	1
GS (OL)	4	–	4	(3)	1
LL	–	3	3	–	3
Subtotal	5	3	8	(3)	5
Total, excluding transitional staffing capacity	5	6	11	(2)	9
Transitional staffing capacity					
Professional and higher					
P-3	–	–	–	1	1
GS (PL)	–	–	–	1	1
Total, C	5	6	11	–	11

VIII.68 The proposed regular budget post resources amounting to \$1,069,600 would provide for 9 posts (4 Professional and higher categories and 5 General Service and related categories) including 6 posts to be redeployed from other sections (1 P-4, 2 P-3, and 3 LL).

VIII.69 It is proposed to establish a Chief of Payroll, P-5, post to lead and oversee the consolidation of the Payroll Section within the Financial Operational Service (Subprogramme 4) of the Division of Administration. Additionally, two temporary posts, reflecting transitional capacity, are proposed to be established for the consolidation of payroll during the transition phase (1 Finance and Budget Officer, P-3, for six months and 1 Senior Finance and Budget Assistant, GS (PL) for 12 months).

VIII.70 With regard to the rationale for the proposed establishment of the P-5 post, the Advisory Committee was informed that the Payroll Unit is currently headed by a P-4 Finance and Budget Officer funded through extrabudgetary

resources, responsible for managing payroll operations for all international and local staff based in New York, as well as international staff serving in field missions. In addition, the Unit administers payroll for approximately 15,000 retirees under After-Service Health Insurance (ASHI). At present, the overall oversight of the Payroll and Accounts Payable Section rests with a P-5 Senior Finance Officer (extrabudgetary funded), who concurrently manages Accounts Payable operations and the Income Tax Unit, providing high-level oversight of both streams as well as for Payroll. However, this dual management structure has reached its practical limits given the scale, complexity, and strategic importance of the payroll consolidation initiative. A dedicated P-5 post is, therefore, proposed to manage and lead the consolidated global payroll function.

VIII.71 Upon enquiry, the Advisory Committee was informed that the establishment of a single payroll team (see paras. 54 to 56 below) would entail efficiencies allowing for the abolition of 19 posts (1 Professional and 18 General Service and related categories) in different UN entities as show in table 9 below. However, the Committee was not provided with information on the total cost reductions from the payroll consolidation, as these were reflected as budget cuts within the individual sections rather than as savings from payroll consolidation. **The Advisory Committee trusts that comprehensive details on cost efficiencies, including actual budget reductions under each of the sections below, will be provided to the General Assembly at the time of consideration of the present report for additional clarity on the financial impact of payroll consolidation.**

Table VIII.11

Number of payroll posts proposed for abolishment under relevant regular budget sections			
Budget Section	Entity	Grade	Total
Sect. 3	KJSO	FS	1
	KJSO	LL	4
Sect. 3 Total			5
Sect. 18	ECA	LL	2
Sect. 18 Total			2
Sect. 19	ESCAP	LL	2
Sect. 19 Total			2
Sect. 21	ECLAC	LL	1

Sect. 21 Total			1
Sect. 22	ESCWA	LL	1
Sect. 22 Total			1
Sect. 29B	DOS	GS (OL)	3
Sect. 29B Total			3
Sect. 29E	UNOG	P-4	1
	UNOG	GS (PL)	1
	UNOG	GS (OL)	2
Sect. 29E Total			4
Sect. 29F	UNOV	GS (OL)	1
Sect. 29F Total			1
Grand Total			19

Comments on non-post resources

Table VIII.12

Proposed resource changes by object of expenditure

(Thousands of United States dollars)

<i>Object of expenditure</i>	<i>Resources related to payroll consolidation</i>	<i>Redeployment from other sections</i>	<i>Total payroll consolidated resources (2026 proposed programme budget)</i>	<i>Other changes</i>	<i>2026 revised estimate (payroll consolidation)</i>
Posts	498.8	726.0	1 224.8	(155.2)	1 069.6
Other staff costs	11.6	–	11.6	–	11.6
Contractual services	9.2	20.0	29.2	(3.5)	25.7
General operating expenses	2.2	2.2	4.4	(0.2)	4.2
Supplies and materials	2.4	–	2.4	–	2.4
Furniture and equipment	–	21.0	21.0	–	21.0
Subtotal, C excluding transitional staffing capacity	524.2	769.2	1 293.4	(158.9)	1 134.5
Variance compared with 2026 proposed programme budget (excluding transitional staffing capacity) (percentage)					(12.3)

VIII.72 The proposed non-post resources for the consolidated payroll amount to \$64,900, reflecting a decrease of \$3,700 compared to the level of resources indicated in the proposed programme budget for 2026.

Transition plan

VIII.73 Upon enquiry, the Advisory Committee was informed that, as at 25 October 2025, a comprehensive transition plan for payroll consolidation was under development by the Payroll Team, under the strategic direction of the Division of Administration within DOS. This plan adopts a phased approach to consolidating payroll functions from ten locations into three global centres, with clearly defined milestones and a strong emphasis on maintaining business continuity throughout the transition.

VIII.74 The Advisory Committee was also informed that a global virtual payroll team has been established, comprising focal points from all existing payroll offices. This team serves as a key coordination mechanism between the operational units and the central project team, enabling early alignment on workflows, transition planning, and knowledge transfer. In parallel, dedicated working groups have been formed to cover process design, operational transition, system configuration, change management, knowledge transfer, capacity building, and client support. These groups are responsible for developing the detailed tools and strategies required to guide the transition. The full consolidation of payroll services is targeted for completion by the end of the second quarter of 2026. This will be followed by a period of enhanced operational support to ensure system stability, monitor service performance, resolve emerging issues, and refine newly harmonized processes.

Comprehensive payroll team

VIII.75 The Advisory Committee was further informed upon enquiry that, as at 25 October 2025, ten entities across the Secretariat were engaged in payroll activities supporting approximately 55,000 personnel in 127 entities and more than 400 duty stations. Eight of these entities process payroll monthly. In terms of workforce, approximately 100 staff are presently involved in payroll processing, which represents approximately 83.6 full-time equivalent (FTE) posts. These posts are funded through the regular budget, support account, and extra-budgetary resources.

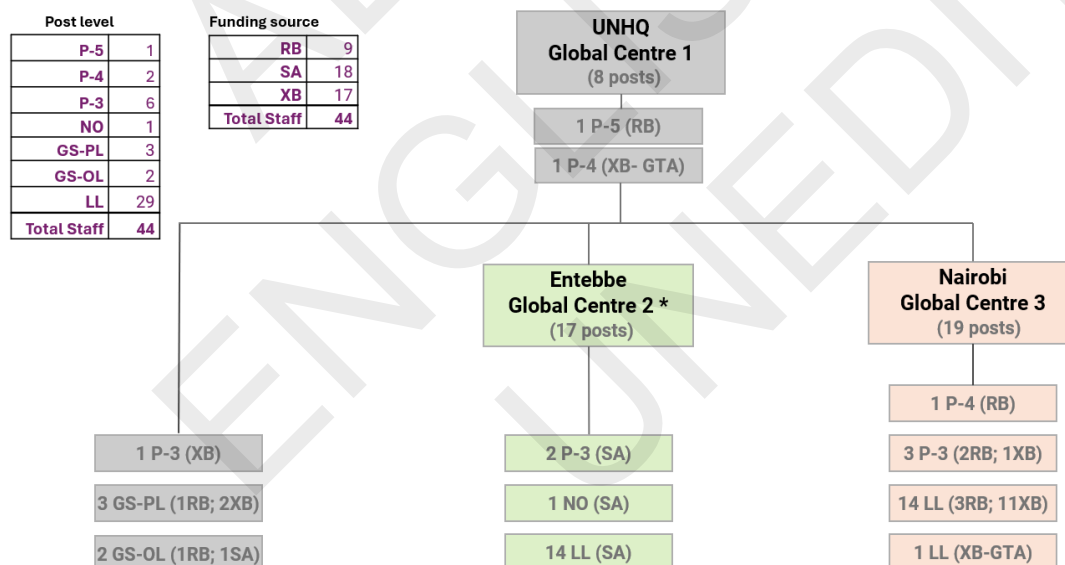
VIII.76 The Advisory Committee was also informed upon enquiry that the proposed single payroll team would comprise 44 personnel across all three funding sources (9 regular budget posts, 18 posts funded by the support account and 17 posts/positions funded by extra budgetary resources). The proposed team will be deployed as follows:

- New York: eight posts/positions will manage payroll for international staff based in the Americas as well as After-Service Health Insurance payroll and have a broader oversight function. Additionally, the team in New York will be responsible for compliance, reporting, and will serve as the back-up/disaster recovery center in case of emergency disruptions.
- Entebbe: 17 posts/positions will manage payroll for international staff, local staff, and uniformed personnel serving in field missions.
- Nairobi: 19 posts/positions will be responsible for payroll of international and local staff in all Secretariat locations, excluding those in field missions and the Americas.

VIII.77 Upon enquiry, the Advisory Committee was provided with the propose organizational structure for the payroll team as shown in the table below.

Table VIII.13

Proposed Organizational Structure



* Payroll consolidation in Entebbe is intended to be proposed in the peacekeeping budget for the 2026/27 period

VIII.78 The Advisory Committee notes that the revised estimates proposed to redeploy posts from UNON and ECA to section 29B, but those posts would be operating in Nairobi. The Committee was informed that the consolidation

of payroll services will not greatly expand the scope of the team previously under UNON but only add a couple of posts there which will be part of, and overseen by, DOS. It was also indicated, upon enquiry, that the Director General UNON will keep the full current responsibility, authority and accountability for the UNON-provided services. However, with the development of a fully developed CAP in UNON at a later stage, accountability lines and responsibilities will be reviewed as part of the overall work and their likely needs to be a distinction when the Director General takes decisions for UNON proper or acts on behalf of entities as a CAP. The Advisory Committee requested but did not receive clarification as to the arrangements for transfer of existing posts providing payroll functions with funding under cost-recovery and programme support costs, in particular if they are also planned to be moved to DOS budget and how this would impact existing framework for service provision.

VIII.79 The Advisory Committee notes information provided on the responsibilities and accountability of UNON for the payroll team in Nairobi is not aligned with the proposed redeployment of related posts to the Department of Operational Support (DOS). The Committee emphasizes that responsibilities must be clearly linked to accountability for delivering consolidated payroll service. The Committee trusts that further information and clarification will be provided to the General Assembly on the proposed governance structure and funding arrangements at the time of consideration of the present report and in the next budget submission. While not objecting to the proposed redeployment of payroll posts to DOS at this stage, the Advisory Committee recommends that the General Assembly requests the Secretary-General to review arrangements for the payroll teams in the global shared service and present, in the 82nd session, options that, maintain centralized strategic guidance and standards, while assessing different operational models including centralization under one Department, establishment of a separate budget section and tenant units. The Committee is of the view that the review should also build upon previous initiatives of the Secretariat for shared services, as well as on related system-wide best practices, and provide clarity on the governance structure, including reporting lines and accountability framework.

VIII.80 Regarding the payroll posts located in RSCE, the Committee was informed, upon enquiry, that the intended transfer of 17 posts from RSCE's budget to DOS to be proposed in the context of the peacekeeping budget for the 2026/27 period, with the posts to remain located in Entebbe. Upon enquiry, the Advisory Committee was informed that under the approach adopted in the revised estimates, posts and non-post resources for globally centralized services where DOS acts as the global lead, will be consolidated under the relevant pillar/component of DOS under Section 29B.

VIII.81 The Advisory Committee notes that, being mostly structured around the provision of transactional services, there is lack of clarity on what would be the future of RSCE budget should the approach of redeploying posts to DOS continue to be pursued in a scenario of increasing reliance of shared services. The Committee also notes that the redeployment of payroll posts from the RSCE budget would exclude them from the application of the existing scalability model.

VIII.82 The Advisory Committee supports the efforts towards consolidation of non-location dependent support services and trusts that all measures will be undertaken for the successful implementation of the consolidation of payroll functions, including through additional clarification and refinements of the proposed governance and funding structure (see para. 49 above), to ensure the Secretariat will be able to successfully transition towards global shared services.

VII. Conclusion

VIII.83 Subject to its recommendations in paragraphs VIII.55 (non-post) and VIII.60 (post) above, the Advisory Committee recommends the approval of the proposals of the Secretary-General for section 29B, Department of Operational Support.

Table VIII.14

S29B, DOS

Staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Programme support	Abolishment	(1)	P-5	Senior Human Resources Officer
		(1)	P-5	Chief of Section, Finance and Budget
		(1)	P-4	Human Resources Officer
		(1)	P-3	Human Resources Officer
		(1)	P-2/1	Associate Finance Officer
		(1)	P-2/1	Associate Human Resources Officer
		(2)	GS (PL)	Senior Administrative Assistant
		(2)	GS (PL)	Senior Finance and Budget Assistant
		(8)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Finance and Budget Assistant
		(5)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Legal Assistant
		(1)	GS (OL)	Staff Assistant
	Redeployment	1	P-5	Senior Human Resources Officer
		1	GS (PL)	Senior Human Resources Assistant
		15	GS (OL)	Human Resources Assistant
	Redeployment (across sections for consolidation of executive office functions)	2	D-1	Executive Officer
		1	D-1	Special Assistant, Administration
		1	D-1	Chief of Service, Business Partner
		1	P-5	Chief of Section, Finance
		2	P-5	Executive Officer
		1	P-5	Senior Administrative Officer
		2	P-5	Senior Finance and Budget Officer
		1	P-5	Senior Human Resources Officer
		5	P-4	Administrative Officer
		2	P-4	Finance and Budget Officer
		2	P-4	Human Resources Officer
		1	P-4	Management and Programme Analyst
		1	P-4	Programme Management Officer
		1	P-3	Administrative Officer
		2	P-3	Finance and Budget Officer
		2	P-3	Human Resources Officer
		1	P-2/1	Associate Administrative Officer
		1	P-2/1	Associate Finance and Budget Officer
		1	P-2/1	Associate Finance Officer
		1	P-2/1	Associate Human Resources Officer
		10	GS (PL)	Senior Administrative Assistant
		4	GS (PL)	Senior Finance and Budget Assistant
		1	GS (PL)	Senior Human Resources Assistant

		1	GS (PL)	Senior Communications Assistant
		29	GS (OL)	Administrative Assistant
		8	GS (OL)	Finance and Budget Assistant
		9	GS (OL)	Human Resources Assistant
		3	GS (OL)	Information Technology Assistant
		1	GS (OL)	Legal Assistant
		1	GS (OL)	Staff Assistant
		1	GS (OL)	Team Assistant
Subprogramme 1 Component 1 Human resources support	Abolishment	(1)	P-2/1	Associate Human Resources Officer
		(2)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Information Management Assistant
		(1)	GS (OL)	Information Systems Assistant
	Redeployment	(1)	P-5	Senior Human Resources Officer
Subprogramme 1 Component 2 Capacity development and operational training	Abolishment	(1)	GS (OL)	Programme Analysis Assistant
	Redeployment (within section across duty station) From New York to Valencia	(1)	P-5	Chief of Section, Programme Management
		1	P-5	Chief of Section, Programme Management
		(1)	P-2/1	Associate Programme Management Officer
		1	P-2/1	Associate Programme Management Officer
Subprogramme 1 Component 3 Health-care management and occupational safety and health	Abolishment	(1)	P-5	Senior Medical Officer
		(1)	P-4	Medical Officer
		(1)	GS (OL)	Administrative Assistant
		(2)	GS (OL)	Nurse
Subprogramme 2 Component 1 Integrated supply chain management	Abolishment	(1)	D-1	Chief of Service, Procurement
		(1)	P-3	Procurement Officer
		(3)	GS (OL)	Procurement Assistant
		(3)	GS (OL)	Team Assistant
		(1)	GS (OL)	Transport Assistant
	Redeployment (within section across duty station): From New York to Valencia	(1)	P-3	Procurement Officer
		1	P-3	Procurement Officer
		(1)	P-2/1	Associate Procurement Officer
		1	P-2/1	Associate Procurement Officer
		(1)	GS (OL)	Team Assistant

	From New York to Brindisi	1	TC, SS, LL	Team Assistant
		(1)	P-2/1	Associate Procurement Officer
		1	P-2/1	Associate Procurement Officer
		(1)	GS (OL)	Procurement Assistant
		1	TC, SS, LL	Procurement Assistant
Subprogramme 3 Special activities	Redeployment (within section across duty station): From New York to Entebbe	(1)	P-4	Programme Management Officer
		1	P-4	Programme Management Officer
		(1)	P-2/1	Associate Administrative Officer
		1	P-2/1	Associate Administrative Officer
Subprogramme 4 Administration, New York	Abolishment	(1)	P-3	Information Management Officer
		(1)	GS (PL)	Senior Administrative Assistant
		(1)	GS (PL)	Senior Mail Assistant
		(3)	GS (OL)	Accounting Assistant
		(3)	GS (OL)	Administrative Assistant
		(2)	GS (OL)	Facilities Management Assistant
		(1)	GS (OL)	Finance Assistant
		(3)	GS (OL)	Information Management Assistant
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Supply Assistant
		(10)	GS (OL)	Mail Assistant
		(2)	GS (OL)	Communications Assistant
		(1)	GS (OL)	Staff Assistant
		(2)	GS (OL)	Team Assistant
		(2)	GS (OL)	Travel Assistant
		(1)	TC, SS, LL	Light Vehicle Driver
		(1)	TC, SS, LL	Painter
		(2)	TC, SS, LL	Plumber
		(1)	TC, SS, LL	Upholsterer
		(1)	TC, SS, LL	Driver
		(1)	TC, SS, LL	Journeyman, Maintenance Technician
		(1)	TC, SS, LL	Journeyman, Maintenance Technician
		(1)	TC, SS, LL	Lead Mechanic, Maintenance Technician
		(2)	TC, SS, LL	Foreperson
		(1)	TC, SS, LL	Carpenter
		(1)	TC, SS, LL	Mechanical Apprentice
		(1)	TC, SS, LL	Working Leader, Stock Room
		(1)	TC, SS, LL	Construction and Maintenance W
	Establishment	1	P-5	Chief of Section

Redeployment	(1)	GS (PL)	Senior Human Resources Assistant
	(15)	GS (OL)	Human Resources Assistant
Redeployment (across sections for consolidation of payroll functions)	1	P-4	Chief of Unit, Finance
	1	P-3	Chief Finance Officer
	1	P-3	Finance and Budget Officer
	3	TC, SS, LL	Senior Finance and Budget Assistant
Establishment (Transitional capacity)	1	P-3	Finance and Budget Officer
	1	GS (PL)	Senior Finance and Budget Assistant

Section 29C Office of Information and Communications Technology

Regular budget	
Approved for 2025	\$55,389,600
Proposed revised estimates for 2026	\$47,844,900
Variance compared with 2025 approved	(\$7,544,700)
Percentage change	(13.6)
Other assessed^a	
Apportionment 2025/26	\$34,720,600
Six-month apportionment for 2025/26 ^b	\$17,360,300
Revised six-month apportionment for 2025/26	\$15,068,700
Variance compared six-month apportionment for 2025/26	(\$2,291,600)
Percentage change	(13.2)
Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	
a The budget period for other assessed resources is from 1 July to 30 June.	
b Does not reflect the decision taken by the General Assembly in its resolution 79/298 on the support account for peacekeeping operations.	

VIII.84 The revised regular budget resources proposed by the Secretary-General for section 29C for 2026 amount to \$47,844,900 before recosting, reflecting a decrease of

\$7,544,700, or 13.6 per cent, compared with the appropriation for 2025 (A/80/400, table 188).

With regard to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is \$7,537,400, or 13.6 per cent.

VIII.85 The revised proposal for 2026 amounts to \$23,101,400 under post resources, reflecting a decrease of \$3,689,500, or 13.8 per cent, compared with the approved level for 2025, resulting from the proposed abolishment and redeployment of posts and positions. Under non-post requirements, the revised proposal for 2026 amounts to \$24,743,500, reflecting a decrease of \$3,841,300, or 13.4 per cent, compared with the level approved for 2025 due to proposed reductions under other staff costs, contractual services, general operating expenses and furniture and equipment.

General observations

Efficiency measures

VIII.86 The Secretary-General indicates in his report that the Office will deliver efficiencies through: (a) non-post cost optimization, achieved through improved service contracts, reduced ICT contractual personnel and lower licensing costs; (b) leveraging of technology where feasible, including for the consolidation of data centres, adaption of a hybrid multi-cloud approach, the introduction of the UN Digital ID and the expansion of data analytics and emerging technologies to enhance decision-making and coordination; and (c) where feasible, functional streamlining through the reprioritizing and rightsizing of ICT capacities across leadership, governance, operations, security, application development and centralized services (ibid., para. 192 (b) (i-iii)).

VIII.87 The Advisory Committee was informed, upon enquiry, that the efficiency measures proposed in the revised estimates concerned OICT only and that a second phase of efficiency measures reflecting ICT consolidation, the relocation and establishment of digital hubs would be reflected in the proposed programme budget for 2027. Upon enquiry as to the apparent conditionality of the proposed measures (“where feasible/possible”), the Committee was informed that this represented the cautious approach adopted due to the fact that efficiency measures, in particular those involving the consolidation of data centres and shared service arrangements, required a phased implementation and coordination across multiple entities. **The Advisory Committee considers that enhanced ICT governance and oversight and reduced fragmentation can offer important opportunities for efficiencies in ICT, and OICT, requirements, not only system-wide, but also within the Secretariat. The Committee is of the view that further efforts towards that end should have been explored in the context of workstream 1. While noting the proposed non-post cost optimization, in particular under contractual services, as well as the proposed relocations presented in the context of the revised estimates, the Committee is of the view that proposed abolishments do not clearly reflect a strategic approach to improve ICT management within the Secretariat. The Committee trusts that proposals to be presented in the context of the proposed programme budget for 2027 will include a clear strategy and roadmap for the second phase of ICT consolidation (see para. VIII.94 below), both within the Secretariat and system-wide.**

Impact on mandate implementation and risk mitigation

VIII.88 It is further indicated in the report that, in order to mitigate the anticipated reduction in performance measures, targets and deliverables associated with the proposed efficiency

measures, OICT would, where possible: (a) prioritize projects, provide advisory support over direct solution design, and raise awareness of AI capabilities; (b) leverage existing enterprise and cloud-based tools to sustain critical back-end functions; (c) maintain security through multi-factor and role-based access controls pending full migration to cloud-based authentication; (d) focus on awareness building rather than open-source support; and, (e) allocate limited ICT security capacity based on operational priorities and risk (A/80/400, para. 192 (b)(iv)). Upon enquiry, the Advisory Committee was informed that, following the proposed reductions in the revised estimates, a degradation was expected in non-critical ICT services, such as elective digital workplace enhancements, legacy systems with limited uptake, and some pilot innovation initiatives. In addition, routine upgrades would be postponed and user support would be consolidated at lower-cost duty-stations. The implementation of the enterprise data catalogue would be scaled back, affecting data management and protection capacity, and key related risks would be mitigated through prioritization of systems related to intergovernmental processes and core enterprise systems.

VIII.89 In this regard, the Advisory Committee was informed, upon enquiry, that OICT would implement risk-based ICT security measures by focusing on critical enterprise services, enforcing compliance with standards, and migrating non-standard systems to secure platforms. Risk would be reduced by prioritizing multifactor authentication, data centre consolidation, and cloud-based workstation management to enhance consistency and efficiency. It was also indicated to the Committee that a broad adoption of open-source systems was not foreseen due to cost, operational complexities and risks, and that OICT would instead promote awareness of such tools and focus innovation efforts on integrating generative AI into business processes. **The Advisory Committee underscores the centrality of ICT and the use of new technologies to the progress on the UN80 Initiative. The Committee trusts that the proposed adjustments will be**

accompanied by thorough risk assessments and that appropriate safeguards and mitigation measures will be identified to ensure that OICT capacities to support the use of new technologies, as well as ICT security and core enterprise services, are not adversely affected.

One UN IT initiative and data centre consolidation

VIII.90 The Advisory Committee was informed, upon enquiry, that a pilot project had been launched under the UN80 Initiative to evaluate data centre consolidation and the potential for migration of workloads to Brindisi, Valencia, or the cloud. The Committee recalls that, in the context of its review of the proposed programme budget for 2026, it was informed that there were 47 data centres and 55 server rooms across the UN Secretariat and that the OICT support model was comprised of 3 tiers of data centres (A/80/7, paras. VIII.59). While the Committee was informed, upon enquiry, that posts involved in the pilot were yet to be determined, the Committee requested, but did not receive, information on all posts supporting data centres within the Secretariat. **The Advisory Committee trusts that detailed information on all posts involved in data centre support and operation will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission.**

VIII.91 The Advisory Committee was informed, upon enquiry, that the One UN IT initiative comprised two parts: (a) rationalization of UN Secretariat data centres, (b) establishment of digital service hubs. The initial focus would be on the former, with the pilot project above assessing data centre workloads from three Secretariat entities. With regard to the latter, the Enterprise Data Centre in Valencia was designated as a digital hub and had capacity to host both Secretariat and non-Secretariat entities, with UNICEF, UNICC and IOM already hosted through established service-level agreements. It was further highlighted to the Committee that the

initiative would close small, fragmented Secretariat data centres and server rooms and promote digital hubs as centres of excellence. The next phases of ICT efficiencies in the Secretariat included the consolidation of ICT functions within location, further relocations of ICT functions to low-cost locations, the consolidation of data centres, the establishment of digital hubs and the consideration to strengthen functional reporting lines of ICT functions to OICT (see para. VIII.96 below).

VIII.92 Upon enquiry as to why Valencia and Bangkok were selected as the preferred locations for the initiative, the Advisory Committee was informed that the decision was largely based on existing ICT infrastructure and services in those locations. Valencia hosts the UNGSC, which operates a Tier III data centre compliant with security and disaster recovery requirements and provides ICT hosting services to the UN and agencies, funds and programmes. Bangkok, through ESCAP, operates a 24/7 global service desk providing Tier I support for Secretariat enterprise systems and has the capacity to absorb additional functions.

VIII.93 Upon further enquiry on the consolidation of functions and the offshoring of ICT services to lower-cost duty stations, the Advisory Committee was informed that this required the balancing of quality standards against decreasing resources. Functions not requiring proximity to Member States or to Secretariat programme managers, such as enterprise systems administration, hosting, and service desk, as well as functions with minimal client interaction, such as coding and system monitoring, were optimal for redeployment. Functions requiring client interaction could also be redeployed to locations with a time-zone overlap of no more than four hours. It was also indicated to the Committee that OICT did not ringfence certain functions in the revised estimates proposal, but did, as indicated above, prioritize functions supporting Member States and those relating to core ICT services. In this regard, priority was given to ID management

systems, Umoja, Office365, core network infrastructure, and the Organization's broadcast and conferencing systems.

VIII.94 **The Advisory Committee trusts that a comprehensive roadmap for the One UN IT initiative, detailing locations, roles, efficiency gains and timelines, will be provided to the General Assembly in the next budget proposal. In this regard, the Committee also trusts that further clarity will be provided on which ICT functions will remain at Headquarters and which are expected to be moved to lower-cost duty stations, while ensuring effectiveness and continuity of service.**

VIII.95 **The Advisory Committee also recalls its observations on the need for a holistic vision for the future use of data centres and cloud services, taking into account continuity, security, cost, and efficiency (A/80/7, para. VIII.61) and trusts that the related proposals will be presented in the context of the future budget submissions.**

ICT governance and organizational structures

VIII.96 The Advisory Committee was informed, upon enquiry, that all Secretariat entities continue to submit draft ICT budget proposals to OICT for technical clearance and that UN80 reforms may include establishing functional reporting lines to OICT (see para. VIII.91 above). It was highlighted to the Committee that a better balance between centralized controls and flexibility needed for global operations was a goal within the implementation of the ICT Strategy, and that improved cohesion was being addressed through the expected issuance of the ICT accountability framework. Upon further enquiry, the Committee was also informed that additional reporting of relevant ITECNET staff to OICT was an option which was under consideration as part of the UN80 initiative, and could possibly strengthen coordination, planning and execution

of ICT initiatives and investments, all while ensuring central oversight, governance, efficiency and accountability, and while maintaining the existing administrative reporting lines of staff to their respective entities. Current guidance (ST/AI/2021/4) allowed for an additional reporting relationships to be established when relevant and without conflicting with or modifying primary reporting officer relationship. **The Advisory Committee recalls its related recommendation (A/79/7/Add.17, para. 16) and trusts that the Secretary-General will provide the corresponding update on the reporting lines of and to the Chief Information Technology Officer in his upcoming report on the ICT strategy.**

VIII.97 **The Advisory Committee recalls that it noted, in the context of its report A/80/7, the ongoing comprehensive analysis of ICT functions and the assessment of possible overlaps between high-spending ICT entities and looked forward to the presentation of the results thereon, with a view to possible streamlining of functions, reduction of duplication and ensuring optimal use of resources. The Committee is of the view that discussions under workstream 1 should have also deliberated on possible structural changes and recommends that the General Assembly request that a detailed review of options for possible consolidation of ICT support areas, in particular between OICT and ERPSD, will be undertaken and presented for the consideration of the Assembly in the context of the next budget proposal. The Committee further discusses the UN80 Initiative workstreams in chapter I above.**

System-wide initiatives

VIII.98 The Advisory Committee was informed, upon enquiry, that more digital hubs would be identified based on lessons learned and Member State guidance and that the creation of digital

hubs was central to the consolidation of ICT functions, with a network of hubs enabling scalable storage capacity and greater resilience. It was indicated to the Committee that the consolidation was intended to enable system-wide reforms and that the consolidation of all Secretariat ICT functions into enterprise facilities such as the one in Valencia, as well as the establishment of the hubs, would provide the secure backbone for the wider reforms envisioned under the UN80 Initiative Workstream 3 (see A/80/392). The Committee was informed that, as OICT strengthened centralized enterprise infrastructure and service catalogues through UN80, these were expected to form foundations upon which common administrative platforms and services, as well as shared data environments, could be hosted and scaled across the UN system. **The Advisory Committee considers that, as digital hubs are established, the feasibility of nationalizing relevant functions and utilizing national capacity for service delivery should be regularly assessed, with the findings presented in subsequent budget submissions and reports on the ICT strategy, as appropriate.**

VIII.99 Upon enquiry, the Committee was provided with details of the five workstreams which have been outlined by the HLCM regarding efforts to consolidate information and communications technology activities, namely: (a) integration of ICT procurement and shared services; (b) centralization of data centres and the establishment of digital services; (c) supporting the implementation of a common digital ID; (d) exploring AI-supported common translation; and, (e) exploring enterprise resource planning as a service. It was indicated to the Committee that OICT was contributing to system-wide efficiency efforts with counterparts in the Digital Technology Network and under HLCM guidance.

VIII.100 **The Advisory Committee recalls that the General Assembly encouraged the Secretary-General, as Chairman of the CEB, to foster deeper coordination and collaboration among United Nations organizations in all matters related to ICT (resolution**

63/262, sect. I, para. 8). With regard to the system-wide dimension of the one UN IT initiative, the Advisory Committee also trusts that a comprehensive ICT analysis encompassing both the UN Secretariat and the agencies, funds and programmes, will be undertaken in the context of discussions of the HLCM and its findings presented, as appropriate, in the forthcoming report on the ICT strategy and accountability framework (see A/80/7, para. VIII.73). The Committee emphasizes the importance of ensuring that these initiatives are aligned with the broader objectives of the UN80 Initiative, in particular the work on interoperable digital platforms under Workstream 3, and that they contribute to reducing fragmentation and duplication of ICT functions across the wider United Nations.

Comments and recommendations on posts

Table VIII.15
Staffing resources

	Number	Details
Approved for 2025	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Changes from 2025 to PPB 2026		
Redeployment (geographical)	2	2 P-4 under subprogramme 1
PPB 2026	178	1 ASG, 1 D-2, 6 D-1, 16 P-5, 23 P-4, 35 P-3, 9 P-2/1, 16 GS (PL), 69 GS (OL), 2 LL
Changes from PPB 2026 to RE 2026		
Abolishment	(26)	1 P-5, 5 P-4, 2 P-3, 3 GS (PL), 15 GS (OL)
Redeployment (geographical) ^a	12	2 P-4 from New York to Valencia, 3 P-3 from New York to Valencia, 4 P-3 from New York to Bangkok, 1 P-2/1 from New York to Valencia, 1 GS (PL) ^a from New York to Bangkok and 1 GS (OL) ^a from New York to Bangkok
RE 2026	152	1 ASG, 1 D-2, 6 D-1, 15 P-5, 18 P-4, 33 P-3, 9 P-2/1, 12 GS (PL), 53 GS (OL), 4 LL ^a
Changes between PPB2026 and 2025 approved	(26)	1 P-5, 5 P-4, 2 P-3, 3 GS (PL), 15 GS (OL)

^a Owing to the different categorization of General Service posts between two duty stations, two posts (General Service (Principal level) and General Service (Other level)) proposed to be redeployed from New York to Bangkok are reflected as two Local level posts in Bangkok.

VIII.101 Under the revised estimates report, the Secretary-General proposes a total of 152 regular budget funded posts for 2026, comprising 83 posts in the Professional and higher categories and 69 posts in the General Service and related categories, reflecting a decrease of 26 posts compared with the posts approved from 2025, or a reduction of 14.6 per cent in the number of posts under the regular budget and 13.8 per cent in proposed post resources.

VIII.102 The post changes reflect the abolishment of 26 posts (1 P-5, 5 P-4, 2 P-3, 3 GS (PL), 15 GS (OL) and the geographical redeployment of 12 posts (NY to Valencia - 2 P-4, 3 P-3, 1 P-2; NY to Bangkok – 4 P-3, 1 GS/PL, 1 GS/OL) as outlined in table VIII.18 below, comprising: three posts (3 GS(OL)) proposed to be abolished under executive direction and management; two posts (1 P-4, 1 GS (OL)) proposed to be abolished and one post (1 P-4) proposed to be redeployed from New York to Valencia under subprogramme 1, Strategy and technology innovation; 12 posts (1 P-4, 1 P-3, 2 GS (PL), 7 GS (OL)) proposed to be abolished and three posts (1 P-4, 2 P-3) proposed to be redeployed from New York to Valencia under subprogramme 2, Operations support; 7 posts (1 P-5, 3 P-4, 1 P-3, 2 GS (OL)) proposed for abolishment and 8 posts (5 P-3, 1 P-2/1, 1 GS (PL), 1 GS (OL)) proposed to be redeployed from New York to Bangkok (4 P-3, 1 GS (PL)) and from New York to Valencia (1 P-3, 1 P-2, 1 GS (OL)) under subprogramme 3, Enterprise solutions. The Advisory Committee was informed, upon enquiry, that the staffing structure proposed in the revised estimates was based on programmatic requirements and the alignment of resources with existing mandates and that the objective of assessing resources for reduction was to find efficiencies, review functional expertise required for operational and business continuity to deliver the mandate and activities of OICT, while seeking opportunities for improved service delivery.

VIII.103 Information provided to the Advisory Committee indicates that the proposed redeployment of two Cybersecurity Officer (P-4) posts under subprogramme 1, Strategy and

technology innovation, from Nairobi and Bangkok to Valencia (A/80/6 (Sect.29C), para. 29C.61(b)(i), table 29C. 19) put forward in the proposed programme budget for 2026 remained valid. The redeployments were intended to mitigate the reduction in ICT security capacity and would address the growth in global threats through reinforcement of centralized capacity for ICT security at the enterprise data centre in Valencia (see paras. VIII.89, VIII.91-92 above). **The Advisory Committee recommends the approval of the proposed redeployment of the two Cybersecurity Officer (P-4) posts.**

VIII.104 Upon enquiry, the Committee was also provided with information on the proposed post redeployments and the related cost implications (table VIII.16).

Table VIII.16

Impact of proposed post redeployments

(US dollars)

	<i>Proposed redeployment</i>	<i>Grade</i>	<i>From</i>	<i>To</i>	<i>Cost implication</i>
	2	P4	New York	Valencia	(33,200)
	4	P3	New York	Bangkok	(62,300)
	3	P3	New York	Valencia	(48,600)
	1	P2	New York	Bangkok	(11,800)
	1	GS(PL)	New York	Bangkok	(67,700)
	1	GS(OL)	New York	Bangkok	(27,700)
Total	12				(251,300)

VIII.105 It is noted in the report that redeployment of 12 posts under the regular budget is mainly reflective of the relocation of Information Systems Officers from headquarters to lower-cost duty stations, namely Valencia and Bangkok (A/80/400, para. 192 (a)). It is also indicated in the footnote to table 190 of the report that, owing to the different categorization of General Service posts between the duty stations, two posts (General Service (Principal level) and General Service (Other level)) proposed to be redeployed from New York to Bangkok are reflected as two

Local level posts in Bangkok. It was confirmed to the Advisory Committee that such proposed “redeployments” were in fact relocations of staffing capacity treated through the abolishment of the posts at one duty station and their establishment at the other (see A/80/400, para. 50), with the corresponding adjustment made for vacancy rates.

VIII.106 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 48.9 per cent to 45.5 per cent, while the proportion of posts in the Professional and higher categories would increase correspondingly. Within the Professional and higher categories, P-2/1 posts would also increase from 9.9 to 10.8 per cent, and P-5 posts from 26.4 to 27.7 per cent. The Committee requested, but did not receive, justification as to why no posts at the D-1 level were being proposed for abolishment.

VIII.107 Upon enquiry, the Advisory Committee was informed that of the 26 posts proposed for abolishment, 4 were encumbered as at 30 September 2025, including one post with the incumbent retiring at year-end, and that 18 posts were vacant. Should the General Assembly approve the post changes proposed by the Office, 18 posts will remain vacant.

Comments and recommendations on non-post resources

Table VIII.17
Evolution of resources

(Thousands of US dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	Variance compared with 2026 proposed programme budget		
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendat ion in A/80/7	Revised estimate	Amount	Percent age	Amount	Percent age
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7)-(5)	(11)=(10)/(5)
Posts	25,891.5	25,440.8	26,804.8	19,787.3	26,790.9	13.9	23,101.4	(3,703.4)	(13.8)	(3,689.5)	(13.8)
Other staff costs	1,819.4	1,374.0	1,874.7	809.1	1,841.7	-	1,449.9	(424.8)	(22.7)	(391.8)	(21.3)
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-

<i>Hospitality</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Consultants</i>	108.1	113.2	111.3	93.7	111.3	-	111.3	-	-	-	-
<i>Experts</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Travel of representative s</i>	-	-	-	-	-	-	-	-	-	-	-
<i>Travel of staff</i>	157.7	109.2	154.1	32.8	154.1	(23.1)	154.1	-	-	-	-
<i>Contractual services</i>	14,007.5	15,832.8	14,551.7	8,835.1	15,691.8	-	14,819.6	267.9	1.8	(872.2)	(5.6)
<i>General operating expenses</i>	10,313.2	6,176.4	10,296.5	2,347.0	9,091.0	(454.6)	6,769.1	(3,527.4)	(34.3)	(2,321.9)	(25.5)
<i>Supplies and materials</i>	68.7	145.9	63.6	13.0	65.0	-	65.0	1.4	2.2	-	-
<i>Furniture and equipment</i>	1,489.3	3,669.0	1,532.9	173.1	1,636.5	-	1,374.5	(158.4)	(10.3)	(262.0)	(16.0)
<i>Improvement of premises</i>	-	0.3	-	0.4	-	-	-	-	-	-	-
<i>Grants and contributions</i>	-	7.2	-	5.6	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-	-	-
Total	53,855.4	52,868.8	55,389.6	32,097.1	55,382.3	(463.8)	47,844.9	(7,544.7)	(13.6)	(7,537.4)	(13.6)

VIII.108 The revised non-post resources for 2026 amount to \$24,743,500, reflecting a decrease of \$3,841,300, or 13.4 per cent, compared with the approved level for 2025, or a decrease of \$3,847,900, or 13.4 per cent, compared with the proposed programme budget for 2026. The decrease in requirements reflects mainly proposed reductions under the general operating expenses and contractual services budget classes (A/80/400, table 188).

VIII.109 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions to the Office's non-post resources under general operating expenses (\$454,600, or 5.0 per cent), and travel of staff (\$23,100, or 15.0 per cent) (A/80/7, para. VIII.71). **The Advisory Committee notes that the proposed resources under travel of staff exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

VIII.110 Subject to its recommendation in paragraph **VIII.103** above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the Office of Information and Communications Technology.

Table VIII.18

Section 29C, Office of Information and Communications Technology

Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(3)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Procurement Assistant
		(1)	GS (OL)	Team Assistant
Subprogramme 1 Strategy and technology innovation	Abolishment	(1)	P-4	Information Systems Officer
		(1)	GS (OL)	Information Technology Assistant
	Redeployment (within section across duty station) <i>From New York to Valencia</i>	(1)	P-4	Information Systems Officer
		1	P-4	Information Systems Officer
Subprogramme 2 Operations support	Abolishment	(1)	P-4	Broadcast Technology Officer
		(1)	P-3	Geographic Information Officer
		(1)	GS (PL)	Senior Information Technology Assistant
		(2)	GS (PL)	Senior Telecommunications Assistant
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Team Assistant
	Redeployment (within section across duty station) <i>From New York to Valencia</i>	(3)	GS (OL)	Telecommunications Assistant
		(1)	P-4	Chief of Unit, Engineering
		1	P-4	Chief of Unit, Engineering

Subprogramme 3 Enterprise solutions	Redeployment (within section across duty station) <i>From New York to Valencia</i>	(1)	P-3	Information Systems Officer
		1	P-3	Information Systems Officer
	Redeployment (within section across duty station) <i>From New York to Valencia</i>	(1)	P-3	Telecommunications Engineer
		1	P-3	Telecommunications Engineer
	Abolishment	(1)	P-5	Chief of Section, Information Management
		(3)	P-4	Information Systems Officer
		(1)	P-3	Information Systems Officer
		(1)	GS (OL)	Human Resources Assistant
		(1)	GS (OL)	Information Systems Assistant
	Redeployment (within section across duty station) 4 <i>From New York to Bangkok and 1 From New York to Valencia</i>	(5)	P-3	Information Systems Officer
		5	P-3	Information Systems Officer
	Redeployment (within section across duty station) <i>From New York to Valencia</i>	(1)	P-2/1	Associate Information Systems Officer
		1	P-2/1	Associate Information Systems Officer
	Redeployment (within section across duty station) <i>From New York to Bangkok</i>	(1)	GS (PL)	Senior Information Systems Assistant
		1	LL	Senior Information Systems Assistant
	Redeployment (within section across duty station) <i>From New York to Bangkok</i>	(1)	GS (OL)	Administrative Assistant
		1	LL	Administrative Assistant

Section 29D, United Nations Office at Nairobi

Regular budget	
Appropriation for 2025	\$23,512,300
Proposed revised estimates for 2026	\$15,124,500
Variance compared with 2025 approved (excluding redeployments to Section 29B under UN80 consolidation)	(\$7,776,500)
Percentage change	(34.0%)
Variance compared with 2025 approved (excluding non-recurrent requirements for construction projects)	(\$3,871,600)
Percentage change	(20.4%)
Variance compared with 2025 approved (excluding construction projects and redeployments to Section 29B for payroll consolidation)	(\$3,260,300)
Percentage change	(17.7%)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).</i>	

VIII.111 The revised budget for section 29D amounts to \$15,124,500. Excluding the resources redeployed for payroll consolidation and non-recurrent resources related to major construction projects, the proposed amount reflects a reduction of \$3,260,300 (17.7 per cent), compared to the approved budget for 2025. With regards to the target set by the Secretary-General for a reduction compared to the proposed budget for 2026, the proposed reduction is 17.8 per cent.

VIII.112 The overall decrease compared to 2025 appropriation, in the amount of \$7,776,500 (34.0 per cent), includes the removal of \$4,516,200 for non-recurrent requirements approved for 2025 by the General Assembly in its resolution 79/258 relating to the provision for project management costs of the major construction projects for: (a) the replacement of office blocks A to J (\$906,100); and (b) addressing the deteriorating conditions and limited

capacity of the conference services facilities (\$3,610,100). The related requirements for 2026 will be presented as part of the progress reports on the related construction projects.

VIII.113 The reduced resources in the revised estimates are attributable to, among others, reduced requirements of \$2,874,700 under post resources from the proposed abolishment of 22 posts (1 D-1, 2 P-5, 3 P-4, 4 P-3, 12 GS (OL), the reassignment of 1 post (1 P-4), and reduced requirements under non-post resources (\$404,700 net, excluding the non-recurrent requirements for construction projects).

General observations

Expected efficiencies and improvements

VIII.114 The Secretary-General indicates in his report that UNON will deliver efficiencies and improvements through: (a) cost optimization, including enhanced service delivery via economies of scale and automation from the anticipated expansion of Kenya Common Back Office, strategic system contracts, and optimized office space use; (b) allocative efficiencies, by revising 2026 deliverables and reallocating resources to meet evolving needs while safeguarding mandate delivery; and, (c) change in funding sources, through redesigning its service and funding model to better serve UN entities predominantly funded from extrabudgetary and voluntary contributions, as well as prioritizing regular budget resources for core coordination and recovering costs for critical functions via extrabudgetary services (A/80/400, para. 194).

VIII.115 The Secretary-General also indicates in his report that to leverage the restructuring and continued growth of subscriptions to the Common Back Office (CBO) services, the Office will integrate resilience functions into the Office of the Director for the Division for Administrative Services, as well as repurpose ICT for streamlined support, and realign key performance indicators of all services within available resources (A/80/400, para. 196). Upon enquiry, the Advisory Committee was informed, in addition to the Kenya common back office services launched in 2024, the growth of UNEP and UN-Habitat's extrabudgetary activities, onboarding of the resident coordinator system and other clients for global and regional administrative services, and the growth in the number of tenants in the UNON

complex have necessitated the expansion of UNON services further through cost recovery mechanisms. However, following the restructuring of services at UNON, the services will operate at a significantly constrained capacity.

Impact on deliverables and mandate implementation and the mitigating measures

VIII.116 Upon enquiry, the Advisory Committee was informed that, while UNON will strive to maintain critical functions aligned with its historical mandates, the Office indicates that some duties linked to abolished posts will be scaled down and some service performance indicators will be adjusted to reflect revised resources. UNON will work with Kenya CBO technical groups and major clients to enhance service efficiency and effectiveness. UNON will also continue to monitor client satisfaction and feedback and report the service key performance indicators through the Kenya CBO framework, support client onboarding, and maintain satisfaction through ongoing engagement, surveys, and feedback channels.

VIII.117 Upon enquiry, the Advisory Committee was also informed that to mitigate impacts on delivery of its services, UNON identified a set of improvement measures proposed for implementation, which include the following: (a) the Office of Director of Administration will absorb responsibilities for organizational resilience management in Nairobi, while the same services to other duty stations, including evacuations, will be discontinued, (b) following the change to full funding from Kenya's inter-agency cost-recovery mechanism, the Joint Medical Services will downscale to focus on extrabudgetary-funded UN entities, while continuing to charge cost recovery to the regular budget to prevent subsidizing assessed functions, (c) the Talent Development Unit will continue to seek voluntary contributions to maintain its language programmes, (d) where procurement staff financed from extrabudgetary resources are provide support regular budget procurement, UNON may charge cost recovery to the regular budget, (e) for support services, UNON will merge facilities management functions, scale down mail and property management services, and scale down pooled-driver services, and (f) improvement of ICTS function synergies and increase the efficiencies of its service desks.

VIII.118 Regarding other critical functions that may be impacted by the proposed reductions of regular budget positions, the Advisory Committee was informed, upon enquiry, that UNON was still assessing service demand based on 2025 requests and 2026 projections. Should anticipated client needs require retaining additional critical positions, UNON will consider retaining the identified functions if the associated costs can be incorporated into service rates or recovered from its client entities (see also para. 10 - 12 below).

VIII.119 **While acknowledging the efforts undertaken by the Office to improve the efficiency of delivery and to mitigate the anticipated impact of these measures on mandate implementation and support provided by UNON to its clients, the Advisory Committee emphasizes the importance of ensuring that operational adjustments preserve the Office's ability to provide timely and effective support to Member States and client entities. As the activities and relevance of UNON headquarters evolve with the progress of the conference facilities project and the redeployment of staff from the Secretariat and system-wide entities to Nairobi, the Committee trusts that UNON will continue to closely monitor and report on service provision and mandate implementation and that related information will be provided in future budget reports.**

Offices away from Headquarters funding model and cost recovery activities

VIII.120 Information provided to the Advisory Committee indicates that as a core UN Secretariat entity, UNON relies on regular budget funding to maintain its operations. Cost recovery resources play a vital role in UNON's financing architecture, complementing the regular budget, to support services provided to both assessed and extrabudgetary-funded client entities. The number of regular budget-funded posts at UNON has remained unchanged since 2020, despite growing demands from its efficiency agenda and the expansion of the UNON complex. However, UNON managed to meet growing demand and enhance quality assurance, compliance, and oversight by adding one P-5 post, increasing operational managers (National Officer to P-4 levels) by 40 per cent, and General Service posts funded through cost recovery by 30 per cent. The Committee was also informed, however, that UNON lacks full clarity on the impact of UN80-related downsizing or reduced programmatic activities by client entities on its cost

recovery activities, exposing UNON to a higher degree of financial risk and cashflow vulnerability, as cost recovery accounted for 64 percent of total funding for the Office in 2025. Due to the financial constraints of its client entities, UNON indicates that it received only 55 percent of expected revenue by July 2025, with 18 per cent of invoices being unpaid.

VIII.121 Upon enquiry, the Advisory Committee was informed that, the regular budget provides core funding for UNON services, including provision for senior management posts and a portion of operational management functions. On the other hand, the incremental requirements for expanded UNON services, such as the remaining operational management functions and funding for majority of the support staff, are financed through a cost recovery mechanism. This ensures that all UNON client entities derive benefit from the support and services financed through its regular budget, particularly through management oversight and support across service operations. All UNON client entities also benefit from the economies of scale and the resulting lower shared service costs. UNON indicates that should the regular budget continue to fund its portion of UNON services, cost recovery will serve only to supplement the additional service requirements.

VIII.122 With regard to the different approaches to the funding of the heads of services and sections at OAH, the Advisory Committee was provided with information on table VIII.19 below, showing the current levels of heads of services and sections and the related sources of funding. Information provided to the Committee indicates that 72 per cent of posts in the Division of Administrative Services (34 operational managers at the P-4 to NO levels, and 265 GS (OL)) posts are financed through the cost recovery mechanism, compared with 28 per cent of posts in the Division that are funded through the regular budget. The information also indicates proposed abolishment of the Chief of Section, Finance (P-5), the Chief of Section, Human Resources Management (P-5) (Senior Medical Officer) and the Chief of Service, Information Systems (D-1) posts under the regular budget. Funding for the two P-5 post would be provided for through the cost recovery mechanism.

Table VIII.19
The level and funding of posts/positions at the head of each service and Section in Section 29D

Subprogrammes	Heads of Service/Section	Organizational Unit Text	Level of post	Funding
Executive Direction and Management	Director, Administration	Executive Direction and Management	D-2	RB
Subprogramme 1	Chief of Service, Finance	Programme planning, finance and budget	D-1	RB
Subprogramme 1	Chief of Section, Finance	Programme planning, finance and budget	P-5	RB
Subprogramme 1	Chief of Section, Finance	Programme planning, finance and budget	P-5	RB
Subprogramme 1	Chief of Unit, Finance	Programme planning, finance and budget	P-4	RB
Subprogramme 1	Chief of Unit, Finance	Programme planning, finance and budget	P-4	XB
Subprogramme 1	Chief of Unit, Finance	Programme planning, finance and budget	P-4	RB
Subprogramme 2	Chief of Service, Human Resource	Human resources management	D-1	RB
Subprogramme 2	Chief of Section, Human Resource	Human resources management	P-5	RB
Subprogramme 2	Chief of Unit, Human Resources Management	Human resources management	P-4	RB
Subprogramme 2	Chief of Unit, Human Resources Management	Human resources management	P-4	RB
Subprogramme 3	Chief Integrated Support Service	Support services	D-1	RB
Subprogramme 3	Chief of Section, Integrated Support	Support services	P-5	RB
Subprogramme 3	Chief of Unit, Integrated Support	Support services	P-4	RB
Subprogramme 3	Chief of Section, Procurement	Support services	P-5	RB
Subprogramme 4	Chief of Service, Information Systems	Information and communications technology operations	D-1	RB
Subprogramme 4	Chief of Section, Information Systems	Information and communications technology operations	P-5	RB
Subprogramme 4	Chief of Unit, Information Systems	Information and communications technology operations	P-4	RB
Subprogramme 4	Chief of Unit, Information Systems	Information and communications technology operations	P-4	RB
Subprogramme 4	Chief of Unit, Information Systems	Information and communications technology operations	P-4	XB
Subprogramme 4	Chief of Unit, Information Systems	Information and communications technology operations	P-3	RB

VIII.123 Upon enquiry, the Advisory Committee was also informed that, following the successful establishment of the Kenya Common Back Office (KCBO) services at UNON in 2024, the role of United Nations agencies, funds, and programmes (AFPs) in Kenya has grown significantly in financing both the UNON complex and its services. The agencies, funds, and programmes represented 53 per cent of the complex's tenants, while KCBO services accounted for 39 per cent of UNON's service portfolio in 2024. The Committee was informed that, as a result, UNON services will increasingly need to align with the requirements of agencies, funds, and programmes, which are predominantly supported through extrabudgetary and voluntary contributions.

VIII.124 Upon enquiry, the Advisory Committee was informed that the proposed reductions contained in the revised estimates report, including for the Offices away from Headquarters did not follow a one-fits-all approach and

had been carefully calibrated. In the case of UNON, demand planning for global administrative services was based on historical patterns and prepared in close collaboration with its main clients UNEP, UN-Habitat and the Resident Coordinator system; while demand planning for Kenya Common Back Office services was based on annual surveys to the United Nations entities in Kenya. The Committee was informed that for 2025 and 2026, UNON could not rely on past demand trends due to the financial constraints of its client entities owing to declining donor contributions. UNON indicates that this volatility complicates service rate adjustments, which are based on the anticipated volumes of transactions or number of subscribers, and that any shortfalls from the anticipated revenues would have to be managed through the Office's cost recovery operational reserve. **The Advisory Committee recalls General Assembly resolution 52/220, para. 101, and considers that UNON should further examine its staffing resources and related financial arrangements to bring them into line with those of similar United Nations administrative offices. While acknowledging that the differences between the Offices away from Headquarters would not allow for a single, standard solution in the review exercise conducted as part of the revised estimates proposal, the Committee is of the view that similarities in the operating model and comparative analysis among the different duty stations could have contributed to better clarity and understanding on the strategic role of the Offices away from Headquarters in the UN80 Initiative reform and more consistent level of efficiencies in post resources, as appropriate (see also Section 29E, para. 10 and Section 29F, para. 9).**

Relocation of posts from other duty stations to Nairobi

VIII.125 Upon enquiry, the Advisory Committee was informed that 39 posts and general temporary assistance positions are proposed for redeployment to Nairobi in 2026 in the revised estimates, as shown in the table below.

Table VIII.20
Posts proposed for deployment to Nairobi

Entity	Proposed redeployment to Nairobi	No. of posts and positions
Section 1, Office of the United Nations Ombudsman and Mediation Services	The redeployment of 1 P-4 from New York to Nairobi	1
Section 1, Office of Administration of Justice	The redeployment of 1 P-5, 1 P-4, 1 P-3 and 1 GS (OL) as LL from New York to Nairobi	4

Section 14, United Nations Environment Programme	The redeployment of 1 P-4 and 1 P-5 from Geneva to Nairobi, and 1 P-4 from Bangkok to Nairobi	3
Section 18, Economic Commission for Africa	The redeployment of 1 P-3 from Addis Ababa to Nairobi (DOS – Payroll)	1
Section 24, Office of the United Nations High Commissioner for Human Rights	The redeployment of 2 P-4 and 2 P-3 from Geneva to Nairobi	4
Section 28, Department of Global Communications	The redeployment of 1 P-4, and 2 P-3 from New York to Nairobi	3
Section 29A, Department of Management Strategy, Policy and Compliance	The redeployment of 1 D-2, 2 D-1, 1 P-5, 6 P-4, 5 P-3, 4 P-2/1, as well as 1 GS (PL) and 2 GS (OL) as LL from New York to Nairobi	22
Section 30, Office of Internal Oversight Services	The redeployment of 1 D-1 from Entebbe to Nairobi	1
Total		39

VIII.126 The Advisory Committee was also informed that additional relocations to Nairobi are planned from 2026 onward, including UN-Women's move of 160 personnel from New York starting in January, UNICEF's expansion of global functions with 100–150 personnel, and ICAO's relocation of 55 staff during the year. Furthermore, in-country relocations are also planned, including the move of 114 UNOPS staff based in Nairobi from rented premises to the UNON complex, starting January 2026. Other changes include ITC increasing staff from 4 to 15, and OHCHR reducing staff by 10 but potentially relocating a Fact-Finding Mission to Kenya, resulting in a net increase of 5. Overall, UNON anticipates that these plans would add over 400 personnel to the UNON complex in 2026. Additionally, UNON continues to gather data on staff potential reductions and space releases relating to the ongoing downsizing.

VIII.127 Upon enquiry, the Advisory Committee was informed that following completion of the Blocks A–J replacement project, and with the additional reconfiguration of roof spaces into loft office spaces on two blocks (Blocks R and S), the UNON campus office space capacity has increased from approximately 4,000 personnel in 2019 to a total capacity of approximately 5,831 personnel, including the two new building for UNHCR.

Comments on posts

Summary of staffing proposals/changes

Table VIII.21
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	112	1 D-2, 4 D-1, 7 P-5, 9 P-4, 17 P-3, 7 P-2/1, 1 NPO, 66 LL
Changes from 2025 to PPB 2026	2	P-4 and 1 LL Conversion from general temporary assistance
Proposed for 2026	114	1 D-2, 4 D-1, 7 P-5, 10 P-4, 17 P-3, 7 P-2/1, 1 NPO, 67 LL
Changes from PPB2026 to 2026 RE		
Abolishment	22	1 D-1, 2 P-5, 3 P-4, 4 P-3, 12 GS (OL)
Reassignment	1	1 P-4
Redeployment across sections for consolidation of payroll functions	5	1 P-4, 1 P-3, 3 LL
2026 Revised estimates	87	1 D-2, 3 D-1, 5 P-5, 6 P-4, 12 P-3, 7 P-2/1, 1 NPO, 52 LL
Changes between approved 2025 and 2026 RE		
Abolishment	22	1 D-1, 2 P-5, 3 P-4, 4 P-3, 12 GS (OL)
Reassignment	1	1 P-4
Redeployment across sections for consolidation of payroll functions	5	1 P-4, 1 P-3, 3 LL

VIII.128 Under the revised estimates report, the Secretary-General proposes a total of 87 regular-budget funded posts for Section 29D, comprising 34 posts in the Professional and higher categories and 53 posts in the General Service and related categories. Excluding the proposed redeployment of 5 posts to section 29B for payroll consolidation, the proposal reflects a decrease of 22 posts compared with the posts approved for 2025, or a reduction of 19.6 per cent in the number of posts under the regular budget and 24.2 per cent in the proposed post resources.

VIII.129 The post changes in the revised estimates reflect the abolishment of 22 posts (1 D-1, 2 P-5, 3 P-4, 4 P-3, 12 GS (OL)), including one P-4 general temporary assistance position initially proposed for conversion to a regular post under the proposed programme budget for 2026, as outlined in table VIII.23 below, comprising: one post (1 P-4) under executive direction and management, five posts (1 P-5, 2 P-4, 1 P-3 and 1 LL) under subprogramme 1, four posts (1 P-5, 2 P-3 and 1 LL) under subprogramme 2, 10 posts (1 P-3 and 9 TC, SS, LL) under subprogramme 3, and, two posts (1 D-1 and 1 LL) under subprogramme 4. The post changes also reflect the redeployment of five posts (1 P-4, 1 P-3 and 3 LL) across sections, within the duty station, for consolidation of payroll functions (from Section 29D to Section 29B).

VIII.130 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would increase from approximately 59.8 to 60.9 per cent, while the proportion of Professional and above posts would

decrease from approximately 40.2 to 39.1 per cent. Within the Professional and higher categories, P-2 posts would increase from approximately 15.6 to 20.6 per cent, while the proportion of P-5 and above would decrease from 26.7 to 26.4 per cent, within the Professional and higher categories. Upon enquiry, the Advisory Committee was informed that the proposal of UNON reflected a higher proportion of the reduction in the numbers of posts in the professional and above category, which allowed a lower percentage of proposed reduction of posts in the general service and related category.

VIII.131 The Committee Advisory was informed, upon enquiry, that the percentage of UNON's regular budget resources continue to be the lowest among the three offices away from headquarters, and complementary financing from cost recovery is a key enabler to facilitate the support of support services to the growing programmatic mandates of the UN entities, funds and programmes in Nairobi.

VIII.132 **The Advisory Committee notes that UNON is the only Office Away from Headquarters proposing abolishment of senior level posts, comprising 1 out of the 4 D-1 posts and 2 out of the 7 P-5 posts.**

VIII.133 Upon enquiry, the Advisory Committee was informed that, so far, two posts have been identified for change in funding sources from the regular budget to extrabudgetary resources, being the Chief of Section (P-5) in the Accounts Section, whose functions will be integrated into UNON service rates for the financial operations, accounting and financial reporting services; and the Administrative Officer (P-3) in Facilities Management Section, whose funding will be generated from services provided through cost recovery from the tenants and other commercial operation services at UNON.

VIII.134 Regarding the strengthening of the conference technology and the client functions, the Advisory Committee was informed, upon enquiry, that the remaining P-5 post funded from the regular budget will be repurposed to manage a streamlined service and to support the implementation of the Conference Facilities Project and client services. While UNON ICTS conference technology unit is currently funded entirely from cost recovery

from extrabudgetary users of the conference facilities in UNON, Information and Communications Technology Service requirements will be further reviewed as the major construction Conference Facilities Project progresses.

VIII.135 **The Advisory Committee is of the view that further clarity is needed in terms of the funding of core managerial functions in situations where oversight and responsibilities cover both regular budget and extrabudgetary functions, including from cost-recovery and programme support cost provisions. Regarding posts proposed for abolishment, the Advisory Committee considers that further information should be provided to the General Assembly at the time of consideration of the present report on the proposal to fund the Chief of Section (P-5) in the Accounts Section exclusively from cost-recovery fund, including the additional clarification on the level of regular budget and extra-budgetary activities overseen by the post.**

VIII.136 With regard to the proposed reassignment of one P-4 post, the Advisory Committee was informed that as part of the allocative efficiency in UNON's proposal, one P-4 post would be reassigned from the innovation and business solution functions to the conference technology and ICT client support functions, within subprogramme 4. Information provided to the Advisory Committee shows that the proposed reassignment is within the same job family and job network.

VIII.137 Information provided to the Advisory Committee indicates that of the two general temporary positions proposed for conversion to a regular post in the proposed programme budget for 2026, the Administrative Assistant (GS (OL)) proposal remains valid, while the Programme Management Officer (P-4) position is proposed for abolishment in the revised estimates. In the context of proposed programme budget for 2026, the Advisory Committee received information indicating that the temporary position, funded under general temporary assistance, was established in the Organizational Resilience Management Unit (ORMS) in June 2013, over 10 years ago, following the approval of the ORMS by the General Assembly in resolution 67/254A. the Committee was informed that the ORMS functions in UNON were complemented by Business Continuity Planning and Enterprise Risk Management as well Evaluations functions, combining 4 different crucial technical elements in one team of a P-4 and one LL. **The**

Advisory Committee recommends the approval of the proposed conversion of one general temporary position (GS (OL)) to a regular post.

VIII.138 Upon enquiry, the Advisory Committee was informed that of the 22 posts planned for abolishment, 7 are vacant and 15 are encumbered. Should the General Assembly approve the post changes proposed by the Office, 4 posts would remain vacant. The Committee was also informed that 5 staff expressed interest in the early separation programme as of 29 September 2025. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNON staff members who would otherwise be separated.**

Structural changes - payroll consolidation

VIII.139 The Secretary-General proposes the redeployment on five posts 5 (1 P-4, 1 P-3, 3 LL) across sections for consolidation of payroll functions, with a corresponding amount of \$568,100 in post resources proposed for redeployment to Section 29B DOS, and \$43,200 in non-post resources (A/80/400, para. 195). Information provided to the Advisory Committee upon enquiry, indicates that the payroll function will be globally consolidated into one team under the Department of Operational Support based in three locations, New York, Entebbe and Nairobi. In this regard, the five posts (1 P-4, 1 P-3, 3 LL) proposed for redeployment to the Department of Operational Support will have reporting lines to the Department, but be located in Nairobi. The Advisory Committee further discusses payroll consolidation in Chapter I above and in Section 29B Department of Operational Support.

Comments on non-post resources

VIII.140 The proposed non-post resources for UNON, amounting to \$5,199,400, reflect a decrease of \$5,225,000 (or 50.1 per cent) compared with the approved level for 2025 and a decrease of \$447,900 (or 7.9 per cent) compared with the proposed programme budget for 2026. The decrease includes the removal of \$4,516,200 in non-recurrent requirements approved for 2025 by the General Assembly in its resolution 79/258 relating to the provision

for project management costs of the major construction projects for the replacement of office blocks A to J (\$906,100) and addressing the deteriorating conditions and limited capacity of the conference services facilities (\$3,610,100).

The related requirements for 2026 are presented as part of the progress reports on the construction projects.

Table VIII.22

Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved		Variance compared with 2026 proposed programme budget	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditure as of 30 September 2025	Proposed programme budget	ACABQ recommend- ation in A/80/7	Revised estimate	Amount	Percent age	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(3)	(9)=(8)/(3)	(10)=(7) -(5)	(11)=(10)/(5)
Posts	9 875.6	11 878.4	13 087.9	9 476.5	13 367.9	(280.0)	9 925.1	(3 162.8)	(24.2)	(3 442.8)	(25.8)
Other staff costs	416.8	253.6	496.7	70.3	216.7	280.0	182.4	(314.3)	(63.3)	(34.3)	(15.8)
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	-	-	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	2.9	-	-	-	-	-	-	-
Experts	-	-	-	-	-	-	-	-	-	-	-
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	-	-	-	-	-	-	-	-	-	-	-
Contractual services	478.8	330.4	512.0	297.3	531.1	-	463.2	(48.8)	(9.5)	(67.9)	(12.8)
General operating expenses	4 553.3	3 495.3	4 719.7	2 905.2	4 719.7	(141.6)	4 395	(324.7)	(6.9)	(324.7)	(6.9)
Supplies and materials	64.9	56.2	69.4	56.3	69.4	-	69.4	-	-	-	-
Furniture and equipment	17.1	206.6	18.3	278.6	18.3	-	69.4	51.1	279.2	51.1	279.2
Improvement of premises	86.1	19.0	92.1	1.0	92.1	(18.4)	20.0	(72.1)	(78.3)	(72.1)	(78.3)
Grants and contributions	2 861.4	2 861.4	4 516.2	4 060.5	-	-	-	(4 516.2)	(100.0)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	18 354.0	19 100.9	23 512.3	17 148.6	19 015.2	(160.0)	15 124.5	(8 387.8)	(34.0)	(3 890.7)	(17.8)

VIII.141 In its report A/80/7 on the proposed programme budget for 2026, the Advisory Committee recommended reductions for UNON's non-post resources, including \$141,600 (3 per cent) under general operating expenses and \$18,400 (20 per cent) for improvement of premises.

VIII.142 With regard to furniture and equipment, the Advisory Committee was informed that the proposed increase from \$18,300 to \$69,400 in the revised estimates reflects expenditure patterns of the Office as well as the increase for the ICT requirements for Cisco services.

Conclusion

VIII.143 **Subject to the observations above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UNON.**

Table VIII.23

S29 D UNON Summary of proposed post changes, by component or subprogramme

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	P-4	Programme Management Officer
Subprogramme 1 Programme planning, finance and budget	Abolishment	(1)	P-5	Chief of Section, Finance
		(1)	P-4	Chief of Unit
		(1)	P-4	Treasurer
		(1)	P-3	Finance and Budget Officer
		(1)	LL	Senior Finance and Budget Assistant
	Redeployment (across sections, within duty station, for consolidation of payroll functions) UNON to DOS	(1)	P-4	Chief of Unit, Finance
		(1)	P-3	Finance and Budget Officer
		(3)	LL	Senior Finance and Budget Assistant
		(1)	P-5	Senior Medical Officer
		(1)	P-3	Human Resources Officer
Subprogramme 2 Human resources management	Abolishment	(1)	P-3	Staff Development Officer
		(1)	LL	Senior Human Resources Assistant
		(1)	P-3	Administrative Officer
		(2)	TC, SS, LL	Facilities Management Assistant
Subprogramme 3 Support services	Abolishment	(1)	P-3	Administrative Officer
		(1)	TC, SS, LL	Light Vehicle Driver
		(2)	TC, SS, LL	Facilities Management Assistant

		(1)	TC, SS, LL	Senior Facilities Management Assistant
		(1)	TC, SS, LL	Information Systems Assistant
		(1)	TC, SS, LL	Mail Assistant
		(1)	TC, SS, LL	Property Management Assistant
		(1)	TC, SS, LL	Procurement Assistant
		(1)	TC, SS, LL	Senior Procurement Assistant
Subprogramme 4 Information and communications technology operations	Abolishment	(1)	D-1	Chief of Service, Information Systems
		(1)	TC, SS, LL	Senior Information Systems Assistant

Section 29E, United Nations Office at Geneva

Overall resource requirements

Regular budget	
Approved for 2025	\$90,290,800
Proposed revised estimates for 2026	\$77,330,100
Variance compared with 2025 approved	(\$12,960,700)
Percentage change	(14.4)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).	

VIII.144 The revised budget for section 29E amounts to \$77,330,100, reflecting a reduction of \$12,960,700 (14.4 percent) under the regular budget compared to the approved budget for 2025. With regards to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is 15.0 per cent.

VIII.145 The reduced resources are attributable to, among others, reduced requirements of \$9,547,200 under post resources from the proposed abolishment of 58 posts (1 P-4, 3 P-3, 4 P-2/1, 3 GS(PL), and 47 GS(OL)) and 5

general temporary assistance positions compared with the level approved for 2025, the redeployment (within section within duty station) of 3 GS(OL) posts, as well as a net decrease in non-post resource requirements (\$3,413,500).

General observations

Efficiencies

VIII.146 The Secretary-General indicates in his report that the UNOG will deliver efficiencies and improvements through: (a) cost optimization of non-post resources, including terminating the lease on an annex building (Motta) and proposing closing Palais Wilson in 2026; (b) Process optimization by streamlining storage and retrieval processes, through the work of the SHP and in advance of the newly donated archive building; (c) functional streamlining, through redistributing responsibilities among remaining team members; (d) organizational optimization through streamlining and outsourcing some client services, partially offset by a realignment of funds toward an increase in contractual services; and (e) allocative efficiencies by realigning planned 2026 deliverables and resources to meet evolving operational needs while safeguarding mandate execution (A/80/400, para. 197).

Impact on deliverables or mandate implementation and mitigating measures

VIII.147 Upon enquiry, the Advisory Committee was informed that each subprogramme under Section 29E reviewed its resources and mandates to identify efficiencies. Owing to UNOG's role as a service provider, the Office factored in the anticipated commensurate reduction in activity at the Palais des Nations, as the basis for most of the reorganization and streamlining carried out in the subprogrammes to achieve the resource reductions. While UNOG's primary focus in preparing the revised estimates prioritized safeguarding conferencing services, the scale of proposed reductions will necessitate changes in operations. For instance, the execution of some of the Division's tasks may accelerate, while others may slow down or be deferred indefinitely. The Committee was informed that in the case of maintenance of the Palais des Nations, following the Member States' substantial investment in the Palais through the Strategic Heritage Plan, UNOG would ideally adopt a preventive maintenance strategy. However, reductions in both post and non-post funding necessitate a shift from preventive to reactive maintenance approach.

VIII.148 Upon enquiry, the Advisory Committee was informed that to mitigate impacts on common services provided to a wide range of its Secretariat and non-Secretariat clients, UNOG identified critical client needs to ensure that a baseline standard of service is maintained. To support this, UNOG is enhancing its monitoring framework with performance indicators linked to service delivery. Indicators will be based on existing system data to enable automated reporting and minimize resource usage. The monitoring framework aims to ensure efficient service delivery, mitigate mandate implementation risks, and maintain transparency with clients. **The Advisory Committee acknowledges the efforts to actively monitor the impact of the proposed reforms and trusts that more information on the enhancement of UNOG's monitoring framework and on actual impact on performance will be provided in the context of the next budget reports.**

VIII.149 Upon enquiry, the Advisory Committee was provided with mitigating factors and plans for continuity of client service delivery by the Office as follows: (a) compensation claims will be consolidated with human resources functions, with expected reductions in claims expected due to UN80-related staffing reductions; (b) payroll will be centralized globally and delivered from New York, Nairobi, and Entebbe; (c) payment processes will be streamlined, with expected reductions in transaction volume linked to Secretariat downsizing; (d) responsibilities for official status files will be redistributed among human resources partners, in addition to the reduced requirements for archiving staff roles due to digitization; (e) regarding staff administration, a review and reprioritization of human resources services is anticipated to be implemented, and fewer of human resources transactions anticipated; (f) outsourcing of some support services such as facilities management activities, minimal preventive maintenance, and lower volumes of transactions expected in procurement, travel, and logistics; (g) regarding information and communications technology operations, cabling services will be outsourced, with expected reduction in resources due to the new fixed telephony approach and the anticipated reduced volume of headcount-connected workload; and, (g) library services will enhance digital delivery of information.

VIII.150 **While acknowledging the efforts undertaken by the Office to improve the efficiency of delivery and to mitigate the anticipated impact of these measures on mandate implementation and support provided**

by UNOG to its clients, the Advisory Committee emphasizes the importance of ensuring that operational adjustments preserve the Office's ability to provide timely and effective support to Member States and client entities

Offices away from Headquarters funding model and cost recovery activities

VIII.151 Upon enquiry, the Advisory Committee was informed that UNOG's cost recovery revenue was almost exclusively derived from support provided to extrabudgetary-funded activities. UNOG anticipates a corresponding reduction in cost recovery revenue due to the decrease in extrabudgetary resources for its client entities. UNOG also anticipates a decline in demand for administrative support services connected to UN80 reductions in staffing and budgets in some regular budget-funded entities in Geneva. While the full extent of reductions on the extrabudgetary resources is not yet quantifiable, the initial planning assumptions at UNOG project a 10 per cent decrease in activity. UNOG continues to closely monitor workload volumes and will make further adjustments as needed, for instance, increased use of contractors rather than staff resources would offer greater flexibility to adapt to shifting demand and funding for the Office.

VIII.152 With regard to the different approaches to the funding of the heads of services and sections at OAH, the Advisory Committee was provided with information on table VIII.24 below, showing the levels of heads of services and sections and the related sources of funding. The Committee was informed that the cost recovery principles require that the regular budget funding should not subsidize extrabudgetary activities, and vice-versa. While managerial positions often have responsibilities over both regular budget and extrabudgetary functions, UNOG ensures that the positions are funded from where most of the functions are managed. The Committee was also informed that UNOG has historically relied predominantly on regular budget funding, a reliance that continues today. The proportion of staff funded from cost recovery has increased from approximately one fifth in 2000, to one third in 2025; while two thirds of UNOG's workforce continues to be funded through the regular budget. UNOG indicates that given the inherent unpredictability of the extra-budgetary workload, allocating leadership positions under cost recovery is not justified as these functions must

be maintained regardless of the extent of cost recovery activities. Resource balancing is primarily conducted below the chief level to align staffing with available funding and operational needs.

Table VIII.24

The level and funding of posts/positions at the head of each service and Section in Section 29E

Subprogramme 1	Chief of Service	Financial Resources Management Service	D-1	RB
Subprogramme 1	Chief of Section	Programme Planning and Budget Section	P-5	RB
Subprogramme 1	Chief of Section	Medical Insurance Section	P-5	XB
Subprogramme 1	Chief of Section	Finance Section	P-5	RB
Subprogramme 2	Chief of Service	Human Resources Management Service	D-1	RB
Subprogramme 2	Chief of Section	Human Resources Management Service	P-5	RB
Subprogramme 2	Chief of Section	Medical Services Section	P-5	XB
Subprogramme 2	Chief of Section	Centre for Learning and Multilingualism	P-5	RB
Subprogramme 3	Chief of Service	Central Support Services	D-1	RB
Subprogramme 3	Chief of Section	Purchase and Transportation Services Section	P-5	RB
Subprogramme 3	Chief of Section	Facilities Management Section	P-5	RB
Subprogramme 4	Chief of Service	Information and Communication Technology Service	P-5	RB
Subprogramme 4	Chief of Section	Operations Management Section	P-5	RB
Subprogramme 5	Chief of Service	UNOG Library and Archives	D-1	RB
Subprogramme 5	Chief of Section	Library Services Section	P-5	RB
Subprogramme 5	Chief of Section	Institutional Memory Section	P-5	RB

VIII.153 Upon enquiry, the Committee was informed that the proposed reductions contained in the revised estimates report, including for the Offices away from Headquarters, did not follow a one-size-fits-all approach and had been carefully calibrated. Differences in each Office, such as the number of clients served, its function as a landlord for the United Nations premises where it is located, the level and mix of funding, and the specific risks and opportunities, informed each proposal, ensuring alignment with the unique drivers and constraints at each Office. The Committee was also informed that owing to the varying approaches in cost recovery across the Offices Away from Headquarters, reductions in regular budget resources could not be offset by increases in cost recovery activity. **While acknowledging that the differences between the Offices away from Headquarters would not allow for a single, standard solution in the review exercise conducted as part of the revised estimates proposal, the Advisory Committee is of the view that similarities in the operating model and comparative analysis among the different**

duty stations could have contributed to better clarity and understanding on the strategic role of OAHs in the UN80 Initiative reform and more consistent level of efficiencies in post resources, as appropriate (see also Section 29D, para. 14 and Section 29F, para. 9).

Comments on posts

Summary of staffing proposals/changes

Table VIII.25
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	298	1 D-2, 4 D-1, 10 P-5, 16 P-4, 22 P-3, 22 P-2/1, 16 GS (PL), 207 GS (OL)
	1	P-4 Conversion of under subprogramme 2, Human resources management
Changes from 2025 to PPB 2026	–	1 P-3 Reassignment under subprogramme 5, Library services
Proposed for 2026	299	1 D-2, 4 D-1, 10 P-5, 17 P-4, 22 P-3, 22 P-2/1, 16 GS (PL), 207 GS (OL)
Changes from PPB2026 to 2026 RE		
Abolishment	58	1 P-4, 3 P-3, 4 P-2/1, 3 GS(PL), and 47 GS(OL)
Redeployment	3	3 GS (OL) from Subprogramme 4 to Subprogramme 3
2026 Revised estimates	241	1 D-2, 4 D-1, 10 P-5, 16 P-4, 19 P-3, 18 P-2/1, 13 GS (PL), 160 GS (OL)
Changes between approved 2025 and 2026 RE		
Abolishment	58	1 P-4, 3 P-3, 4 P-2/1, 3 GS(PL), and 47 GS(OL)
Redeployment	3	3 GS(OL) from Subprogramme 4 to Subprogramme 3

VIII.154 Under the revised estimates report, the Secretary-General proposes a total of 241 regular-budget funded posts for Section 29E, comprising 68 posts in the Professional and higher categories and 173 posts in the General Service and related categories, reflecting a decrease of 58 posts compared with the posts approved for 2025, or a reduction of 19.4 per cent in the number of posts under the regular budget and 18.0 per cent in the proposed post resources.

VIII.155 The post changes reflect the abolishment of 58 posts (1 P-4, 3 P-3, 4 P-2/1, 3 GS(PL), and 47 GS(OL)), as outlined in table VIII.27 below, comprising: one post (1 GS (OL)) under executive direction and management, six posts (1 P-4, 1 GS (PL) and 4 GS (OL)) under subprogramme 1, seven posts (2 P-3, 1 P-2/1, 1 GS (PL) and 3 GS (OL)) under subprogramme 2, 26 posts (26 GS (OL) under subprogramme 3, nine posts (1 P-2/1, 1 GS (PL) and 7 GS (OL)) under subprogramme 4, and, nine posts (1 P-3, 2 P-2/1 and 6 GS (OL)) under subprogramme 5. The post changes also reflect the redeployment of three GS (OL) posts from subprogramme 4 to subprogramme 3 within the duty station.

VIII.156 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 74.8 to 71.8 per cent, while the proportion of Professional and above posts would increase from approximately 25.2 to 28.2 per cent. Within the Professional and higher categories, P-2 posts would decrease from approximately 29.3 to 26.5 per cent. Although no P-5 and above posts were proposed for abolishment under the regular budget, the proportion of P-5 and above would increase from 20.0 to 22.1 per cent, within the Professional and higher categories. Upon enquiry, the Advisory Committee was informed that as part of its review and streamlining of functions, UNOG identified efficiencies at the general service level, through a reduction of posts that carried out similar technical and transactional functions; whereas posts at the P-5 and above level would still be required to carry out the leadership functions, therefore no post reductions proposed at the senior level. **The Advisory Committee notes that no senior posts at the P-5 level and above are proposed for abolishment under section 29E and considers that UNOG should further examine its staffing at the P-5 and above levels with a view of identifying further efficiencies. In that regard, the Advisory Committee notes that the head of Library Services, Principal Librarian (D-1), at UNOG remains the only one at the Director level in the Secretariat. While acknowledging the central role performed by the United Nations Libraries in knowledge management and sharing, the Committee considers that library services and the delivery of information have evolved overtime and the level of the position in UNOG should be reviewed for a more standard approach across duty stations in the context of the UN80 Initiative. Noting that the Principal Librarian (D-1) post at UNOG is currently**

vacant, the Committee recommends, exceptionally, that the General Assembly request the post be kept vacant pending submission and its deliberation on the review requested above, including a possible organization restructuring of Library services at UNOG, in the next budget submission. The Committee further discusses matters relating to the review of the structure, staffing levels and functions of the Dag Hammarskjöld Library in Section 28 above.

VIII.157 Information provided to the Advisory Committee indicates that the general temporary position of Legal Officer (P-4) proposed for conversion to a regular post in the proposed programme budget for 2026 remains valid, while the Information Management Officer (P-3) proposed for reassignment to Librarian (P-3) in the programme budget for 2026 is proposed for abolishment in the revised estimates. The Advisory Committee notes, from information provided to it in the context of proposed programme budget, that the temporary position of Legal Officer (P-4), originally proposed as an established post, was approved by the General Assembly in its resolution 66/237 in 2012 as a general temporary assistance position. The conversion of the Legal Officer (P-4) position to a post was previously proposed in proposed programme budget for 2024. The Committee recommended against the proposed conversion at that stage, which was endorsed by the General Assembly in its resolution 78/252. The conversion was re-proposed proposed programme budget for 2026 in line with General Assembly resolution 79/257. It is indicated that there are two Legal Officers (P-4) in UNOG, one funded under the regular budget and the other under extrabudgetary resources, ensuring that each funding stream supports only the activities it is intended to finance. Information provided to the Committee also indicates that, while the number of legal proceedings may have declined in 2024, workload statistics submitted over the past five years indicate a consistent level of activity, with natural fluctuations from year to year. **The Advisory Committee recommends the approval of the proposed conversion of one Legal Officer (P-4) general temporary position to a regular post.**

VIII.158 Upon enquiry, the Advisory Committee was informed that of the 58 posts planned for abolition, 22 are vacant and 36 are encumbered. Should the General Assembly approve the post changes proposed by the Office, 8

posts would remain vacant. The Committee was also informed that 26 staff expressed interest to participate in the early separation programme, as of 29 September 2025. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNOG staff members who would otherwise be separated.**

Structural changes

VIII.159 Information provided to the Advisory Committee, upon enquiry, indicates that owing to the consolidation of payroll functions under section 29B, the UNOG payroll function would be eliminated. A total of 6 posts (1 P-4, 1 GS (PL) and 4 GS (OL)) are proposed for abolishment in subprogramme 1, Programme planning, finance and budget. The Committee was also informed that the Payroll Service will be consolidated globally and provided from New York, Nairobi and Entebbe. The Advisory Committee further discusses payroll consolidation in section 29B, Department of Operational Support. **The Advisory Committee is of the view that posts abolished as a result of consolidation of payroll functions should have been presented as redeployment and as abolishments in the context of the proposal of the Department of Operational Support, as indicated for posts redeployed for consolidation of executive offices, in order to provide a more accurate understanding of efficiencies achieved at the entity level.**

Comments on non-post resources

VIII.160 The proposed non-post resources for UNOG amount to \$33,805,300 reflect a decrease of \$3,313,500 (or 9.2 per cent) compared with the approved level for 2025 and a decrease of \$3,868,700 (or 10.3 per cent) compared with the proposed programme budget for 2026.

Table VIII.26
Regular budget: proposed resource changes by object of expenditure
(Thousands of United States dollars)

2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	Variance compared with 2026 proposed programme budget

Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommen- dation in A/80/7	Revised estimate	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/(3)	(10)=(7)- (5)	(11)=(10)/(5)
Posts	50 618.2	49 610.4	53 072.0	38 477.3	53 308.2	(236.2)	43 524.8	(9 547.2)	(18.0)	(9 783.4)	(18.4)
Other staff costs	5 062.4	4 092.0	5 319.9	3 365.0	5 220.9	236.2	4 158.9	(1 161.0)	(21.8)	(1 062.0)	(20.3)
Non-staff compensation	-	-	-	-	-	-	-	-	-	-	-
Hospitality	0.6	0.2	0.6	-	0.6	-	0.6	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-	-	-
Experts	-	-	-	-	-	-	-	-	-	-	-
Travel of representatives	-	-	-	-	-	-	-	-	-	-	-
Travel of staff	-	-	-	-	-	-	-	-	-	-	-
Contractual services	2 400.5	1 978.7	2 481.8	901.6	2 239.5	-	2 861.6	379.8	15.3	622.1	27.8
General operating expenses	27 391.2	19 923.7	25 149.9	14 625.6	25 805.7	(1 290.3)	22 376.9	(2 773.0)	(11.0)	(3 428.8)	(13.3)
Supplies and materials	523.4	433.5	555.9	103.2	568.3	-	568.3	12.4	2.2	-	-
Furniture and equipment	1 466.2	2 135.9	1 667.2	492.7	1 795.5	(179.6)	1 795.5	128.3	7.7	-	-
Improvement of premises	17.6	1.1	18.7	-	18.7	-	18.7	-	-	-	-
Grants and contributions	1 906.3	1 906.3	2 024.8	2 024.8	2 024.8	-	2 024.8	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	89 386.4	80 081.8	90 290.8	59 990.2	90 982.2	(1 469.9)	77 330.1	(12 960.7)	(14.4)	(13 652.1)	(15.0)

VIII.161 Upon enquiry, the Advisory Committee was informed that the lack of further adjustments on other object of expenditures, despite the reductions in the number of posts, was owing to the majority of non-post expenditures under Section 29E not linked to staff, but to maintenance of the premises, cleaning, utilities, security installations, conference support, insurance, IT infrastructure, specialized software licenses, business continuity, library materials and subscriptions. The Committee was informed that these expenditures were fixed and independent of the number of staff.

VIII.162 With regards to contractual services, the Advisory Committee was informed that the proposed increase of \$622,100 is due to increased outsourcing, resulting from: (a) the abolishment of 5 general temporary positions of language teachers (a reduction of \$832,000 under other staff costs), offset by an increase of \$450,000 under contractual services, (b) the abolishment of 2 General Service (Other Level) staff currently performing ICT cabling

services (a reduction of \$327,000 under posts), offset by an increase of \$112,100 under contractual services, and (c) the abolishment of 1 General Service (Other Level) staff currently performing cataloguing services in the Library (a reduction of \$163,600 under posts), offset by an increase of \$60,000 under contractual services.

VIII.163 In its report A/80/7 on the proposed programme budget for 2026, the Committee recommended reductions for UNOG's non-post resources, including \$1,290,300 (5 per cent) under general operating expenses and \$179,600 (10 per cent) for furniture and equipment. **The Advisory Committee notes that the proposed resources under furniture and equipment exceed the level recommend by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.**

Conclusion

VIII.164 **Subject to the observations and recommendation in paragraph VIII.163 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UNOG.**

Table VIII.27

S29E UNOG Summary of proposed post changes, by component or subprogramme

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	GS (OL)	Claims Assistant
Subprogramme 1 Programme planning, finance and budget	Abolishment	(1)	P-4	Accountant
		(1)	GS (PL)	Senior Accounting Assistant
		(1)	GS (OL)	Accounting Assistant
		(3)	GS (OL)	Finance Assistant
Subprogramme 2 Human resources management	Abolishment	(2)	P-3	Human Resources Officer
		(1)	P-2/1	Associate Human Resources Officer
		(1)	GS (PL)	Senior Human Resources Assistant
		(1)	GS (OL)	Archives Assistant
		(2)	GS (OL)	Human Resources Assistant
Subprogramme 3 Support services	Abolishment	(1)	GS (OL)	Accounting Assistant
		(1)	GS (OL)	Building Services Assistant
		(1)	GS (OL)	Carpenter

		(2)	GS (OL)	Electrician
		(3)	GS (OL)	Electronic Engineering Technician
		(1)	GS (OL)	Facilities Management Assistant
		(5)	GS (OL)	Logistics Assistant
		(1)	GS (OL)	Programme Analysis Assistant
		(4)	GS (OL)	Procurement Assistant
		(1)	GS (OL)	Property Management Assistant
		(1)	GS (OL)	Staff Assistant
		(1)	GS (OL)	Travel Assistant
		(1)	GS (OL)	Gardener
		(1)	GS (OL)	Mover
		(2)	GS (OL)	Engineering Assistant
Subprogramme 3 Support services	Redeployment within section within duty station	2	GS (OL)	Information Systems Assistant
		1	GS (OL)	Supply Assistant
Subprogramme 4 Information and communications technology operations	Abolishment	(1)	P-2/1	Associate Information Systems Officer
		(1)	GS (PL)	Senior Information Systems Assistant
		(7)	GS (OL)	Information Systems Assistant
	Redeployment within section within duty station	(1)	GS (OL)	Supply Assistant
		(2)	GS (OL)	Information Systems Assistant
Subprogramme 5 Library services	Abolishment	(1)	P-3	Librarian
		(2)	P-2/1	Associate Librarian
		(6)	GS (OL)	Library Assistant

Section 29F, United Nations Office at Vienna

Regular budget

Approved for 2025	\$22,314,600
Proposed revised estimates for 2026	\$20,203,600
Variance compared with 2025 approved	(\$2,111,000)

Percentage change	(9.5)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).	

VIII.165 The revised budget for section 29F amounts to \$20,203,600, reflecting a reduction of \$2,111,000 (or 9.5 percent), under the regular budget compared to the approved budget for 2025. With regards to the target set by the Secretary-General for a reduction compared to the proposed programme budget for 2026, the proposed reduction is 9.8 per cent.

VIII.166 The reduced resources are attributable to, among others, reduced requirements of \$1,428,500 under post resources owing to the proposed abolishment of 16 posts (GS (OL)), and reduced requirements under non-post resources (\$682,500).

General observations

Expected efficiencies and improvements

VIII.167 The Secretary-General indicates in his report that the UNOV will deliver efficiencies and improvements including through: (a) process optimization to achieve efficiencies in property management; (b) functional streamlining of post resources by merging functions and redistributing workloads, as well through the anticipated reductions in demand for procurement, travel, and information technology services from UNOV clients; and, (c) achieving allocative efficiencies by adjusting 2026 deliverables and realigning resources to evolving operational and programmatic needs, while minimizing impacts on mandate implementation (A/80/400, para. 198).

VIII.168 The Secretary-General indicates that, beyond 2026, further cost reductions will be realized, with 2 posts proposed to be abolished in 2026 but later than 1 January, representing an additional estimated reduction of \$90,400 in 2027 under the regular budget. UNOV is also exploring options for more efficient use of its office space. A review of the floorspace utilization will inform opportunities for greater space utilization, which will be presented in the proposed programme budget for 2027 (A/80/400, para. 199).

Impact on deliverables and mandate implementation.

VIII.169 Upon enquiry, the Advisory Committee was informed that some responsibilities of the posts proposed for abolishment will be absorbed by other roles, including those funded through alternative sources. UNOV indicates that on a case-by-case basis, some functions may be redistributed among existing staff or re-allocated to alternative funding sources, including cost recovery. However, should UNOV not identify alternative funding sources, the Office indicates that reduced level of support may be necessary, potentially affecting service frequency or causing delays in delivery.

VIII.170 Upon enquiry, the Advisory Committee was informed that UNOV identified impacts and corresponding mitigation measures include reduced opening hours and daily user support windows, cancellation of journal and database subscriptions, limitations on language training courses and staff counselling sessions, and provision of only essential technical setups for meetings and conferences. Additional mitigating factors and plans for continuity of service delivery by the Office include the following: (a) workload redistribution and utilization of alternative funding sources where appropriate for some of the functions of certain posts proposed for abolishment; (b) global consolidation of payroll & ASHI claims and provided from New York, Nairobi and Entebbe; (c) the projected decrease in the human resources workload resulting from lower staffing levels, and the expected decrease in the volume of transactions; (d) increased use of digital self-service tools for staff entitlements administration and projected decrease in workload resulting from lower staffing levels; (e) increased transfer of personnel records to digital records and automation processes to streamline the work; (f) proposed reduction of library service hours for research assistance, enhanced digital delivery of information through access to other UN collections, particularly those available through Secretariat and UN system libraries based in Geneva, focus on specialized collections related to UN-Vienna specialist subjects and access to critical resources to support mandates; and, (g) increased reliance on long-term system contracts for the acquisition as well as maintenance of the major ICT hardware and software established by the UN Procurement Division, administrative support functions and specialized IT knowledge to manage IT contracts is expected to be reduced.

VIII.171 **While acknowledging the efforts undertaken by the Office to improve the efficiency of delivery and to mitigate the anticipated impact of these measures on mandate implementation and support provided by UNOV to its clients, the Advisory Committee emphasizes the importance of ensuring that operational adjustments preserve the Office's ability to provide timely and effective support to Member States and client entities**

Offices away from Headquarters funding model and cost recovery activities

VIII.172 Upon enquiry, the Advisory Committee was informed that UNOV has historically relied almost equally on regular budget and extrabudgetary funding, and this remains the case today. Approximately 48 per cent of UNOV's workforce continues to be funded through the regular budget, which reflects the funding model of UNOV. The Committee was provided with information on table VIII.28 below, showing the levels of heads of services and sections and the related sources of funding. The Committee was also informed that UNOV takes into consideration the principles of cost recovery requiring that the regular budget should not subsidize extrabudgetary activities, and vice-versa. In instances where a single managerial position has responsibilities over both regular budget and extrabudgetary functions, it is determined that the position be funded from the fund source for the majority of the functions being managed and/or which source of fund has the most complexity in terms of management requirements. In view of UNOV's funding model and the need for leadership functions, these managerial functions are maintained on both funding sources (regular budget and extrabudgetary funds).

Table VIII.28

The level and funding of posts/positions at the head of each service and Section in Section 29F

Subprogramme	Chief of Service	Chief of Section
Subprogramme 1, Programme planning, finance and budget	1 D-1 XB (PSC)	2 P-5 RB
Subprogramme 2, Human resources management	1 D-1 RB	1 P-5 RB
Subprogramme 3, Support services	-	1 P-5 RB
Subprogramme 4, Information and communications technology operations	1 D-1 XB (PSC)	-

VIII.173 Upon enquiry, the Advisory Committee was informed that the proposed reductions contained in the revised estimates report, including for the Offices away from Headquarters did not follow a one-fits-all approach and

had been carefully calibrated. Differences in each Office informed each proposal, ensuring alignment with the unique drivers and constraints at each Office. Given its role as a service provider, UNOV has considered the potential of reduced client activity at the Vienna International Center as the basis for most of the reorganization and streamlining of the proposed reductions and efficiencies identified in S29F. Therefore, the 2026 revised estimates reflect reductions in areas where the Office expects an overall combined reduction in demand for services from its clients, based on the discussions with its clients at the time of the preparation of the revised estimates. **While acknowledging that the differences between the Offices away from Headquarters would not allow for a single, standard solution in the review exercise conducted as part of the revised estimates proposal, the Advisory Committee is of the view that similarities in the operating model and comparative analysis among the different duty stations could have contributed to better clarity and understanding on the strategic role of OAHs in the UN80 Initiative reform and more consistent level of efficiencies in post resources, as appropriate (see also Section 29D, para. 14 and section 29E para. 10).**

Relocation of posts from other duty stations to Vienna

VIII.174 Upon enquiry, the Advisory Committee was informed that 34 regular budget posts, 1 regular budget general temporary assistance position and 1 support account post are proposed to be redeployed to Vienna, as shown in the table below:

Table VIII.29
Posts proposed for deployment to Vienna

Entity	Proposed redeployment to Vienna
Department of Global Communications (DGC)	The redeployment of 20 RB posts, 1 Support Account post and 1 RB general temporary assistance position (from New York) to Vienna
Office for Disarmament Affairs (ODA)	The redeployment of 8 RB posts (6 from New York and 2 from Geneva) to Vienna
Office of the UN High Commissioner for Human Rights (OHCHR)	The redeployment of 6 RB posts (5 from Geneva and 1 post from Panama City) to Vienna

VIII.175 The Advisory Committee was also informed that UNOV is ready to accommodate an additional 100 staff members from higher cost duty stations, at short notice. The Office can accommodate another 100-150 additional

staff members from late 2026 to early 2027. Further, UNOV is currently exploring ways to optimize office space usage, including a review of floor space utilization aimed at identifying opportunities for densification. These findings will be reflected in the proposed programme budget for 2027.

Comments on posts

Summary of staffing proposals/changes

Table VIII.30

Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	83	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 57 GS (OL)
Changes from 2025 to PPB 2026	2	2 GS (OL) Conversion from general temporary assistance
Proposed for 2026	85	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 59 GS (OL)
Changes from PPB2026 to 2026 RE		
Abolishment	16	16 GS (OL)
2026 Revised estimates	69	1 D-2, 1 D-1, 4 P-5, 5 P-4, 6 P-3, 3 P-2/1, 6 GS (PL), 43 GS (OL)
Changes between approved 2025 and 2026 RE		
Abolishment	14	14 GS (OL)

VIII.176 Under the revised estimates report, the Secretary-General proposes a total of 69 regular-budget funded posts for Section 29F, comprising 20 posts in the Professional and higher categories and 49 posts in the General Service and related categories, reflecting a decrease of 14 posts compared with the posts approved for 2025, or a reduction of 16.7 per cent in the number of posts under the regular budget and a reduction of 12.9 per cent in the proposed post resources.

VIII.177 The post changes in the revised estimates reflect the abolishment of 16 posts, including the two GS (OL) positions initially proposed for conversion under the proposed programme budget for 2026, as outlined in table VIII.32 below, comprising: three posts (3 GS (OL)) under subprogramme 1, three posts (3 GS (OL)) under

subprogramme 2, 6 posts (6 GS (OL)) under subprogramme 3, and four posts (4 GS (OL)) under subprogramme 4. Information provided to the Advisory Committee indicates that the two general temporary positions of Library Assistant (GS (OL)) in Subprogramme 3, Support services, and Programme Management Assistant (GS (OL)) in Subprogramme 4, Information and communications technology operations, proposed for conversion to regular posts in the proposed programme budget for 2026 are now proposed for abolishment in the revised estimates. Upon enquiry, the Advisory Committee was informed that of the 16 posts planned for abolition, 12 are vacant and 4 are encumbered. Should the General Assembly approve the post changes proposed by the Office, 5 posts would remain vacant. The Committee was also informed that 3 staff expressed interest in the early separation programme as of 29 September 2025. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with staff rules and regulations, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of UNOV staff members who would otherwise be separated.**

VIII.178 As a result of the proposed abolishments, the share of General Service posts in relation to total posts would decrease from approximately 75.9 to 71.0 per cent, while the proportion of Professional and above posts would increase from approximately 24.1 to 29.0 per cent. Within the Professional and higher categories, there would be no changes since there are no posts proposed for abolishment in the category. Upon enquiry, the Advisory Committee was informed that UNOV has a high proportion of general service staff and that most efficiencies were identified at the general service level. Therefore, the proposed abolishment of 16 GS (OL) posts was the outcome of the review of functions and service lines while identifying the areas of restructuring, consolidation and synergies among services; and largely reflects the abolishments in areas where UNOV expected an overall combined reduction in demand for services from its clients and where functions could be consolidated. The Committee was informed that UNOV would continue to retain a very lean organizational structure following the proposed abolition of 16 GS (OL) posts reflected in the revised estimates. **The Advisory Committee notes that no posts in the professional and higher category**

have been proposed for abolishment under section 29F. The Committee considers that UNOV should keep its staffing at the P-5 and above levels under review.

Comments on non-post resources

VIII.179 The proposed non-post resources for UNOV amounting to \$10,538,900 reflect a decrease of \$682,500 (or 6.1 per cent) compared with the approved level for 2025 and a decrease of \$559,200 (or 5.0 per cent) compared with the proposed programme budget for 2026.

Table VIII.31

Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

	2024	2024	2025	2025		Recommendation of the	2026	Variance
	approved	expenditure	approved	expenditure		Advisory Committee	Revised	(2025 – 2026
				(January–June)	2026 estimate	(A/80/7)	estimates	RE)
Posts	10 020.1	10 512.4	11 093.2	4 960.1	11 310.0	(216.8)	9 664.7	1,428.5
Other staff costs	782.6	310.7	804.1	98.8	587.3	216.8	434.7	369.4
Hospitality	0.2	-	0.2	-	0.2	-	0.2	-
Consultants	6.9	-	7.1	-	7.1	-	7.1	-
Experts	-	-	-	-	-	-	-	-
Travel of representatives	-	-	-	-	-	-	-	-
Travel of staff	10.4	1.9	10.7	1.7	10.7	-	3.8	6.9
Contractual services	815.0	541.2	797.3	57.9	800.7	-	587.6	209.7
General operating expenses	914.7	814.8	926.6	602.3	926.6	(46.3)	967.8	(41.2)
Supplies and materials	26.6	12.9	27.3	1.1	27.3	-	24.2	3.1
Furniture and equipment	401.3	134.2	412.3	5.9	412.3	(41.2)	335.1	(77.2)
Improvement of premises	-	-	-	-	-	-	-	-
Grants and contributions	7 388.2	7 270.2	8 235.8	4 231.4	8 325.9	-	8 178.4	57.4
Other costs	-	-	-	-	-	-	-	-
Total	20 366.0	19 598.3	22 314.6	9 959.2	22 408.1	(87.5)	20 203.6	2,111.0

VIII.180 In its report A/80/7 on the proposed programme budget for 2026, the Advisory Committee recommended reductions for UNOV's non-post resources, including \$41,200 (10 per cent) under furniture and equipment and \$46,300 (5 per cent) under general operating expenses. **The Advisory Committee notes that the proposed resources under general operating expenses exceed the level recommend by the Committee in its**

report (A/80/7) and reiterates its recommendations on non-post requirements under the proposed programme budget for 2026.

Conclusion

VIII.181 Subject to the observations and recommendations in paragraph VIII.180 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for UNOV.

Table VIII.32

S29 F UNOV Summary of proposed post changes, by component or subprogramme

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Subprogramme 1 Programme planning, finance and budget	Abolishment	(3)	GS (OL)	Accounting Assistant
Subprogramme 2 Human resources management	Abolishment	(3)	GS (OL)	Human Resources Assistant
Subprogramme 3 Support services	Abolishment	(1)	GS (OL)	Library Assistant
		(2)	GS (OL)	Mail Assistant
		(1)	GS (OL)	Procurement Assistant
		(1)	GS (OL)	Property Control and Inventory Assistant
		(1)	GS (OL)	Travel Assistant
Subprogramme 4 Information and communications technology operations	Abolishment	(2)	GS (OL)	Information Technology Assistant
		(1)	GS (OL)	Programme Management Assistant
		(1)	GS (OL)	Telecommunications Assistant

Part IX
Internal oversight

Section 30
Internal oversight

Regular budget	
Approved for 2025	\$26,342,800
Proposed revised estimates for 2026	\$22,471,200
Variance compared with 2025 approved	(\$3,871,600)
percentage	(14.7)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

IX.1. The revised budget for 2026 for OIOS amounts to \$22,471,200, before recosting, reflecting a reduction of \$3,871,600 (or 14.7 per cent) compared with the appropriation for 2025. With regard to the overall resource reduction target level set by the Secretary-General, the proposal represents a reduction of \$3,813,100 (or 14.5 per cent) compared with the proposed budget for 2026.

IX.2. The reduction of \$3,871,600 is attributable to the proposed abolishment of 17 posts (1 ASG, 3 D-1, 2 P-5, 1 P-4, 2 P-3, 2 P-2/1 and 6 GS (OL)) (a reduction of \$3,355,400) and three general temporary assistance positions, as well as other reduced requirements under non-post resources (a reduction of \$516,200).

IX.3. The Independent Audit Advisory Committee (IAAC), in accordance with paragraph 2 (d) of its terms of reference (General Assembly resolution 61/275, annex), submitted a report on its

review of the revised estimates for OIOS (A/80/90/Add.1). In its report, the IAAC recognized that the revised estimates for the proposed programme budget for 2026 were based on Secretariat-wide reduction targets and did not object to the proposed budget (*ibid.*, paras. 8-9).

General observations

Impact on mandate implementation and mitigation measures

IX.4. Upon enquiry, the Advisory Committee was informed that OIOS prepared the revised estimates based on a holistic view of its operations across all funding sources and an analysis of the resources required to implement its assurance strategy, which aims to ensure adequate oversight of organizational risks and timely handling of misconduct complaints. While OIOS considered that its activities should, in principle, respond and scale to the size, scope and complexity of the Organization's operations, it nonetheless noted that the reductions could affect the Office's capacity to implement its assurance strategy, potentially extending timelines for risk coverage, evaluation cycles and the investigation of misconduct. To mitigate these risks, OIOS identified several measures, including:

- (a) Updating its risk assessments and workplan, supported by capacity gaps analysis, to ensure adequate coverage of high-risks areas, such as procurement and supply chain management, mission drawdown and transition, as well as fraud and misconduct;
- (b) Prioritizing timely investigations, given their impact on the Organization's reputational and operational risks, over longer audit and evaluation cycles (see also para. IX.5 below);
- (c) Enhancing coordination with the Board of Auditors and the Joint Inspection Unit to reduce overlap and minimize potential oversight gaps, particularly in high-risk areas, while maintaining OIOS's full independence in the exercise of its oversight mandate;

(d) Leveraging technological tools, including expanding the use of artificial intelligence to improve analysis, automate repetitive processes and enhance access to information.

IX.5. With respect to investigations, both the Advisory Committee and the IAAC have repeatedly expressed concerns regarding the persistent challenges in meeting investigation completion targets against a growing number of complaints over recent years (see for example A/80/7, para. IX.16). Upon enquiry, the Committee was informed that resource reductions would likely lengthen timelines for the intake, assessment and investigations. To mitigate the associated risks, OIOS has recently upgraded its case management and data analytics systems, developed internal guidelines and procedures, and enhanced its digital forensic capabilities. OIOS will also continue to apply consistent criteria to determine which cases to investigate, focusing on matters which may result in disciplinary action or financial recovery, while referring other issues to management, as appropriate. Concerted efforts thus far have reduced the backlog of aging investigations: as of 30 September 2025, the average completion time of investigations was 11.4 months, with 18 per cent of cases older than one year, down from 38 per cent in 2022.

IX.6. As regards audits, the Advisory Committee was informed, upon enquiry, that reduced resources would lead to a decrease in the number of audit assignments and extend the period required to cover all high-risk areas. As mitigation measures, OIOS has implemented process efficiencies, including strengthened monitoring of individual assignments and the integration of IT and data risk considerations into audit planning. Further efficiencies will be sought, inter alia, by focusing on the highest risks.

IX.7. In its report, the IAAC recommended that, given the severe resource constraints, OIOS review its risk-coverage approach across all divisions and assess whether its objectives and strategies remain appropriate in light of available resources. In particular, the IAAC expressed concern regarding the limited resources to manage the rising investigation caseload and that the budget reductions could impair OIOS's ability to meet its investigation completion targets (A/80/90/Add.1, paras. 6 and 7).

IX.8. **The Advisory Committee notes that the Office's revised budget has been prepared taking into consideration resources required to implement its assurance strategy, which aims to ensure adequate oversight of organizational risks and timely handling of misconduct complaints. The Committee also notes the recommendation, from IAAC, that OIOS review its risk-coverage approach and assess whether its objectives and strategies remain appropriate in light of available resources. The Committee underscores the critical importance of maintaining robust oversight of organizational risks and ensuring timely handling of misconduct complaints. The Committee calls on OIOS to take all necessary mitigation measures, prioritize oversight and investigations in high-risk areas, and continue to assess its ability to implement its mandate in light of reduced resources.**

OIOS role in the context of the UN80 Initiative

IX.9. Upon enquiry, the Advisory Committee was informed that OIOS considers that independent oversight will be critical as implementation of the UN80 Initiative reforms proceed. Among others, OIOS will assess the impact of approved reductions on the size and scale of the Organization's operations, whether the risks associated with the UN80 Initiative are effectively

managed, and to what extent the reforms have achieved the objective of enhancing the Organization's efficiency and effectiveness, as well as its accountability for results.

IX.10. Regarding the risks associated with the UN80 Initiative, the Advisory Committee was informed that OIOS anticipates an increase in reports of possible unsatisfactory conduct, since major organizational changes may create internal control environments more vulnerable to misconduct, such as fraud, theft and other personnel-related offences. To respond to this risk, OIOS has introduced mechanisms to track and analyse incoming reports of possible unsatisfactory conduct in near real time, with a view to identifying emerging trends linked to the ongoing restructuring. **The Advisory Committee notes the potential increase in possible unsatisfactory conducts in connection with the UN80 Initiative and trusts that OIOS will deploy all efforts to maintain effective oversight and undertake timely investigations, with a view to supporting accountability and integrity throughout the implementation of the UN80 Initiative (see also para. IX.11 below).**

IX.11. In this respect, the Advisory Committee was informed, upon enquiry, that fraud and corruption continue to present a high risk for the Organization, and related investigations are prioritized. They remain the largest category of investigations, representing about 47 per cent of ongoing cases, with one third involving medical insurance fraud, including a major collusion scheme. The Committee was further informed that OIOS reports have supported the Organization in recovering losses through disciplinary and contractual remedies, and that OIOS has also initiated investigations into cases involving significant financial losses, in response to concerns raised by the Board of Auditors. **The Advisory Committee notes with concern that fraud and corruption present a high risk for the Organization, and emphasizes that related investigations, along**

with cases identified by the Board of Auditors should continue to be prioritized (see also A/80/7, para. IX.16). The Committee also underscores the need for the Secretariat to continue strengthening preventive and internal control measures to maintain adequate safeguards, including during the implementation of organizational reforms.

Common administrative platform

IX.12. In response to a query regarding the absence of any reference in the revised estimates report as to the consolidation of the Executive Office of OIOS into the common administrative platform, the Advisory Committee was informed that OIOS had recently consolidated internally its Executive Office functions into a combined Office of the Under-Secretary-General, headed by a P-5 level post. **The Advisory Committee trusts that, at the time of its consideration of the present report, further clarification will be provided to the General Assembly regarding the retention of the executive office within OIOS at this time, including the rationale for not participating in the common administrative platform and plans for possible participation in the future, with related proposals to be presented in the next budget submission.**

Comments and recommendations on posts

Table IX.1
Staffing resources

	<i>Number</i>	<i>Details</i>
Regular budget		
Approved for 2025	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Changes from 2025 to PPB 2026	-	None
2026 proposed programme budget	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
<u>Changes from PPB 2026 to 2026 RE</u>		
Abolishment	(17)	1 ASG, 3 D-1, 2 P-5, 1 P-4, 2 P-3, 2 P-2/1 and 6 GS (OL)

	Number	Details
<u>2026 Revised estimates</u>	99	1 USG, 3 D-2, 1 D-1, 11 P-5, 28 P-4, 20 P-3, 12 P-2/1, 8 GS (PL), 14 GS (OL), 1 LL
Changes between 2026 RE and 2025 approved Projected for 2026	(17)	1 ASG, 3 D-1, 2 P-5, 1 P-4, 2 P-3, 2 P-2/1 and 6 GS (OL)

IX.13. Under the revised estimates report, the Secretary-General proposes a total of 99 regular-budget funded posts for OIOS, reflecting a decrease of 17 posts compared with the posts approved for 2025, or a reduction of 14.7 per cent in the number of posts under the regular budget and 15.1 per cent in proposed post resources.

IX.14. The proposed post changes reflect the abolishment of 17 posts (1 ASG, 3, D-1, 2 P-5, 1 P-4, 2 P-3, 2 P-2 and 6 GS (OL)), as outlined in the table below, comprising: one post (ASG) under Executive Direction and Management; one post (GS (OL)) under Programme support; eight posts (1 D-1, 2 P-5, 1 P-4, 2 P-3, and 2 GS (OL)) under Internal Audit; three posts (1 D-1 and 2 P-2/1) under Inspection and evaluation; and four posts (1 D-1 and 3 GS (OL)) under Investigations.

Table IX.2

Proposed staffing changes

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Abolishment	(1)	ASG	Assistant Secretary-General
Programme support	Abolishment	(1)	GS (OL)	Administrative Assistant
Subprogramme 1 Internal audit	Abolishment	(1)	D-1	Chief of Service, Audit
		(2)	P-5	Chief of Section, Audit
		(1)	P-4	Auditor
		(1)	P-3	Auditor
		(1)	P-3	Auditor
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Administrative Assistant
Subprogramme 2 Inspection and evaluation	Abolishment	(1)	D-1	Chief of Service, Programme Management

		(2)	P-2/1	Associate Management and Programme Officer
Subprogramme 3 Investigations	Abolishment	(1)	D-1	Chief of Service, Investigation
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Investigations Assistant
		(1)	GS (OL)	Team Assistant

IX.15. Upon enquiry, the Advisory Committee was informed that in formulating these proposals OIOS factored in internal process efficiencies resulting from the implementation of the recommendations of the recently concluded external quality assessments of its core functions (see A/80/7, para. IX.3). The Office also prioritized maintaining sufficient professional capacity, particularly at the P-2 to P-4 levels, to minimize the impact on front-line audit, evaluation and investigation assignments. Reductions were therefore concentrated at senior management levels, with fewer senior staff expected to absorb related strategic, executive and coordination responsibilities. Furthermore, the Office applied comparatively higher reductions in audit and evaluation than in investigations, in order to preserve the capacity needed to address misconduct cases and manage investigations.

IX.16. As a result of the proposed abolishments, the overall proportion of Professional to General Service staff would remain broadly stable, at approximately three quarters Professional and one quarter General Service. Within the Professional and higher categories, the share of P-2/1 posts would represent about 16.7 per cent, compared with 16.3 per cent in the approved 2025 budget, while P-5 posts would decline from 25.3 to 21.1 per cent. The proposals would also result in a 33 per cent reduction in the number of posts at and above the D-1 level, leaving OIOS with no ASG and only four out of seven D-1 posts across all funding sources. **The Advisory Committee notes the significant level of proposed reductions, particularly at senior levels, including one**

Assistant Secretary-General and three posts at the D-1 level, at a time when cases of misconduct and the need for continued oversight and investigations are expected to increase in connection with the ongoing organizational restructuring.

IX.17. In this context, the Advisory Committee recalls the sustained upward trend in investigations over recent years, including in serious and complex cases, as well as the persistent challenges in meeting investigation completion targets (A/80/7, para.IX.16 and A/79/7, para. IX.13). Taking also into account the anticipated heightened risks of fraud and other misconduct associated with the UN80 Initiative (see para. IX.11 above), and IAAC's concern regarding the impact of resource reductions related to OIOS investigation capacity (see para. XI.7 above), the Committee recommends against the proposed abolishment of the post of Chief of Service, Investigations Division (D-1) given its critical leadership role in ensuring the continued prioritization of high-risk investigations.

IX.18. Upon enquiry, the Advisory Committee was informed that as at 30 September 2025, ten regular budget posts were vacant (1 ASG, 2 D-1, 1 P-5, 1 P-4, 2 P-3, 2 P-2 and 1 GS-OL), including seven of the 17 posts proposed for abolishment. **The Advisory Committee trusts that all efforts will be undertaken, in accordance with the relevant regulatory framework, to use existing vacant posts that are not proposed for abolishment, as well as posts that will become vacant if requests for early separation are approved, for retention of OIOS staff members who would otherwise be separated.**

Comments and recommendations on non-post resources

IX.19. The proposed non-post resources for OIOS under the revised estimates amount to \$3,611,500 reflecting a decrease of \$516,200 (or 12.5 per cent) compared with the approved level for 2025 and a decrease of \$421,200 (or 10.4 per cent) compared with the 2026 proposed programme budget.

Table IX.3
Evolution of regular budget resources

	2024	2024	2025	2025	2026	2026	2026	Variance compared with 2025 approved	
Object of expenditure	Approved	Expenditure (Jan-Dec 2024)	Approved	Expenditures as of 30 September 2025	Proposed programme budget	ACABQ recommendation in A/80/7	Revised estimate	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)- (3)	(9)=(8)/(3)
Posts	21 603.8	22 047.1	22 215.1	16 680.8	22 215.1	-	18 859.7	(3 355.4)	(15.1)
Other staff costs	1 778.1	1 226.6	2 596.2	1 078.0	2 596.2	-	2 294.8	(301.4)	(11.6)
Hospitality	0.5	-	0.5	-	0.5	-	0.5	-	-
Consultants	237.9	115.7	214.1	-	213.5	(32.0)	192.1	(22.0)	(10.2)
Travel of staff	505.8	272.6	543.6	117.4	532.1	(53.2)	478.9	(64.7)	(11.9)
Contractual services	473.9	374.5	491.9	204.4	451.8	-	397.6	(94.3)	(19.2)
General operating expenses	132.7	116.5	155.6	82.9	144.4	-	130.0	(25.6)	(16.5)
Supplies and materials	20.1	1.7	17.9	2.2	17.9	(5.4)	16.1	(1.8)	(10.1)
Furniture and equipment	84.5	148.8	107.9	24.8	112.8	(11.2)	101.5	(6.4)	(5.9)
Improvement of premises	-	0.3	-	2.3	-	-	-		
Total	24 837.3	24 303.7	26 342.8	18 192.8	26 284.3	(101.8)	22 471.2	(3 871.6)	(14.7)

IX.20. In its report on the proposed programme budget for 2026, the Advisory Committee recommended reductions for non-post resources under consultants (\$32,100 or 15 per cent), staff travel (\$53,200 or 15 per cent), supplies and materials (\$5,300 or 30 per cent) and furniture and equipment (\$11,200 or 10 per cent) (A/80/7, para. IX.14). **The Advisory Committee notes that proposed resources under consultants and supplies and materials exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

General temporary assistance positions in the Resident Audit Office in Kuwait

IX.21. The Advisory Committee recalls that in his submission on the programme budget for 2026, the Secretary-General proposed the relocation of three general temporary assistance positions (P-5, P-4 and P-3) in the Resident Audit Office in Kuwait to Kabul, to enhance audit efficiency and oversight of high-risk assignments in UNAMA, UNAMI, the Kuwait Joint Support Office and the Integrated Conduct and Discipline Unit (A/80/6 (Sect. 3)/Add.1, paras. 60–72). In its report A/80/7, the Committee expressed the view that staffing changes should be assessed in the context of the then forthcoming revised estimates and therefore recommended against the proposed relocation at that stage (A/80/7, para. IX.12).

IX.22. The Advisory Committee notes that, under the revised estimates, while the proposed relocation to Kabul of three positions (P-5, P-4 and P-3) remains unchanged, the Secretary-General proposes the abolishment of two positions (1 FS and 1 GS(OL)) of the six general temporary assistance positions (1 P-5, 1 P-4, 2 P-3, 1 FS and 1 GS(OL)) of the Resident Audit Office in Kuwait. As a result, only one P-3 position would remain in Kuwait. Information provided to the Committee in the context of the proposed programme budget indicates that the P-3 position would continue to audit UNAMI and KJSO during UNAMI's liquidation in 2026. **Taking into account the planned closure of the Kuwait Joint Support Office as of 30 June 2026 and the proposed transfer of the client missions of the Support Office to the Regional Service Centre in Entebbe (see A/80/7/Add.10, para. 58), as well as the expiration of UNAMI's mandate in December 2025 and its liquidation in 2026, the Advisory Committee trusts that related OIOS resource requirements will be reviewed, and that comprehensive information on functions,**

workload, and a cost-benefit analysis on the location of the positions in the Resident Audit Office of Kuwait proposed for retention will be provided in the next budget submission.

Conclusion

IX.23. Subject to the observations and recommendations in paragraphs IX.17 and IX.20 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for the Office of Internal Oversight Services.

Part X Jointly financed administrative activities and special expenses

Section 32 – Special Expenses

X.1 The report of the Secretary-General indicates that although section 32, Special expenses, was not subject to the request to present resource reductions, due to the non-discretionary nature of its expenses, it falls under the scope of the revised estimates report in order to reflect the one-time costs resulting from proposals under the other sections. The Secretariat proposes to consolidate the requirements of one-time costs in 2026 related to the proposed abolishment or relocation of posts and positions in the regular budget, including special political missions, in the amount of \$181,844,400 and seeks the approval of a commitment authority rather than an appropriation (A/80/400, summary and paras 55 and 77).

Financial requirements

X.2 As presented in section IV.A.2 of the report of the Secretary-General, the proposed abolishment or relocation of posts and positions will generate one-time resource requirements to provide for termination entitlements payable to staff members and for the estimated costs associated with the relocation of staff members, as applicable. According to the Secretariat, the one-time investment will be required only in 2026 and will enable considerable recurrent annual savings on staff costs from the 2,481 abolished posts and positions, starting in 2026. For the regular budget, including special political missions, given the limitations hindering the provision of accurate projections by entity, notably due to the number of parameters influencing the actual

costs, the Secretariat is proposing to average projected costs on a larger base and to estimate these requirements, as detailed in table 16 of the report and included below.

Table X.1

Regular budget one-time costs related to proposed abolishments and relocations: estimates per staff category

(Number of posts and positions/thousands of United States dollars)

<i>Provision</i>	<i>Number of posts and positions proposed for abolishment</i>	<i>Estimated average amount per post/position</i>	<i>Vacancy factor for the posts and positions proposed for abolishment (percentage)</i>	<i>Estimated average after application of the vacancy factor</i>	<i>Total estimated amount</i>
Professional and higher					
Termination indemnity	984	97.3	58	40.9	40 245.6
Commutation of annual leave	984	25.0	58	10.5	10 332.0
Repatriation grant	984	45.4	58	19.1	18 794.4
Repatriation (travel, shipment)	984	25.6	58	10.7	10 528.8
Retention period	984	56.5	58	23.7	23 320.8
General Service and related					
Termination indemnity	1 291	70.0	49	35.7	46 088.7
Commutation of annual leave	1 291	12.7	49	6.5	8 391.5
Retention period	1 291	24.7	49	12.6	16 266.6
	<i>Number of posts and positions proposed for relocation</i>	<i>Estimated average amount per post</i>	<i>Vacancy factor for the posts and positions proposed for relocation</i>		<i>Total estimated amount</i>
Relocation of staff	179	50	12	44	7 876.0
Total					181 844.4

X.3 The report of the Secretary-General provides information on the calculation of the estimated one-time costs and the indemnities and entitlements which are presented separately in section 32 and as reflected in table 5 of the report. It is indicated that the costs may be further revised downward depending on the expected evolution of determining factors, such as the outcome of the ongoing early separation programme, which will have an impact on the vacancy factor for the posts and positions proposed for abolishment and for relocation. The calculation of estimated averages is based on actual data as of August 2025 and reflects the information available as at that date. The actual costs will vary based on different factors, including, for each

staff member, the number of dependants, the annual leave balance, the specifics of the contractual status, the current duty station and the country of relocation or repatriation (ibid, paras 78 and 80, tables 5, 18 and 19).

X.4 Upon enquiry, the Advisory Committee was informed of the difficulties in estimating the separation costs due to the nature of the downsizing policy and identifying the individual staff that would be impacted. Further, the commitment authority has been requested should the available appropriation be insufficient to meet the legal obligations of the separations resulting from the application of the downsizing policy. The Committee was also informed that funding for the separation costs could potentially be available from the unspent appropriation for 2025 which would result from liquidity measures. The Committee notes that reporting on the use of the commitment authority would take place in the context of the Financial performance report for 2025.

X.5 Upon enquiry, the Advisory Committee was provided with information regarding the provisions for separation costs included in the budgets of UNAMI, UNTMIS and UNAMA for 2026. The Committee was informed that a distinction should be made between the provisions for separation costs related to the posts proposed to be abolished in the Proposed Programme Budget, which are included in the Missions' budgets, and the further abolishments proposed in the revised estimates report A/80/400, with related separation costs included in the commitment authority under section 32. The costs under the Special Political Missions are as follows: (i) the revised estimates for 2026 for UNAMI reflect the removal of \$11.3 million related to separation costs that were initially included in the proposed budget for 2026 (A/80/400, para. 271) given that this amount will be covered within the 2025 budget for separations effective in December 2025. Consequently, the revised budget for UNAMI for 2026 includes an amount of \$7.7

million for separation costs related to staff who will separate in 2026; (ii) the proposed budget for 2026 for UNAMA included a provision of \$0.7 million for the estimated termination indemnity due to eligible staff members on continuing contracts in the Kuwait Joint Support Office and no revision to this amount was made in the revised estimates for 2026; (iii) the proposed budget for 2026 for UNTMIS included a provision of \$17.5 million for separation payments to be paid in 2026 (A/80/6 (Section 3)/Add.4, para. 61) and no revision to this amount was made in the revised estimates for 2026. The Committee was further informed that regarding the additional abolishment of 162 posts in UNAMA as proposed in the revised estimates report, the separation costs for these abolishments are proposed to be covered by the commitment authority for one-time costs related to regular budget separations. Due to the planned closure of UNTMIS and UNAMI, no additional provision was required under these missions as part of the one-time costs in the revised estimates report.

Costs of separation and termination of staff

X.6 Upon enquiry, the Advisory Committee was provided with additional information regarding the factors included in the estimated one-time costs relating to the separation and termination of staff, as indicated in the paragraphs below, including the termination of staff as a result of the application of the downsizing policy, the early voluntary separation of staff and upcoming retirements. The Committee was also informed that the calculation of the estimates of the one-time costs was based on a conservative approach which consisted of selecting a large and representative sample of staff and, based on this sample, calculating the average costs for each provision related to termination indemnities and end-of-service entitlements for staff in the Professional and higher category and General service and related

category, and the cost of service during the retention period, namely the assessment period required under the downsizing policy and the notice period. The average costs were calculated for both categories of staff in order to ensure a more precise estimate and with the application of vacancy factors, as referenced in table 16 of the report. The vacancy factors were calculated by staff category and by type of funding based on the latest information available on the incumbency status of the posts and positions identified for proposed abolishment or relocation under the regular budget and under the support account.

X.7 The Committee was further informed that for the regular budget, 58 per cent of the posts and positions proposed for abolishment in the Professional and higher category, and 49 per cent in the General service and related category, were vacant as of August 2025. The vacancy rates reflect the assumption that the proposed abolishments would be approved by the General Assembly and that the Organization would place staff members encumbering abolished positions against retained vacant posts using an estimated rate of 60 per cent for the Professional and higher category and 50 per cent for the General service and related category. The number of early voluntary separations would have a further impact on determining the number of staff to be terminated, in line with the downsizing policy. The actual costs of the termination of staff as a result of the application of the downsizing policy will vary from original estimates based on the number of staff to be separated which will, in itself, be impacted by the latest vacancy status of the posts and positions proposed for abolishment, in turn impacted by the outcome of the early separation programme as well as the capacity of the Secretariat to place staff affected by the downsizing policy on other vacant posts and positions. The costs for each staff member will also be impacted by the

number of dependants, the annual leave balance, the specifics of the contractual status, the current duty station and the country of relocation or repatriation.

Early Separation Programme

X.8 The Advisory Committee received information, upon enquiry, that the Secretariat received approximately 900 expressions of interest in the first round of the Early Separation Programme launched from 11 August to 12 September 2025, which was limited to staff ages 55 and older. From this first round, 632 applications have been approved. From 24 October to 31 October 2025, the Secretariat launched a second round of the Early Separation Programme without an age restriction and received approximately 500 expressions of interest. The Secretariat is still in the process of analyzing the outstanding expressions of interest from the first round, and all expressions of interest from the second round. .

X.9 The Committee was also informed that the initial estimate of the commitment authority would be further reduced should a significant number of staff take the early separation package given that more vacant posts would become available to accommodate the impacted staff identified for termination based on the downsizing policy. The Committee notes from information it received that the commitment authority will not cover voluntary separation costs resulting from the early separation programme, which will be charged against the 2025 approved budget once the final numbers of separating staff members are determined.

Retirements

X.10 Upon enquiry, the Advisory Committee was informed that the costs for separation of retirees are budgeted under the category of common staff costs where the related expenditures are charged. In this regard, the costs for staff who will separate from the Organization as a result of planned retirement will not be charged against the provisions for the one-time costs related to the abolition or relocation of posts. Nevertheless, the Committee notes from information it received that of the 282 staff members expected to retire in the next two years, 127 are in the Professional and higher category and 155 in the General service and related category.

X.11 The Advisory Committee notes that 632 applications for early agreed separation have been approved, and other applications are still under consideration. The Committee further notes, from its deliberations on the different budget sections, that a number of entities would retain vacant posts despite the proposed abolishments in the context of the revised estimates and are likely to be able to accommodate some staff who would otherwise be separated. Furthermore, the Committee notes that its recommendations against proposed relocations would impact the one-time cost requirements if approved by the General Assembly. **The Advisory Committee acknowledges the efforts of the Secretariat in providing the best possible estimate with the information available as of August 2025. The Committee trusts that the Secretary-General will provide to the General Assembly, at the time of consideration of the present report, an updated estimate on one-time costs reflecting the number of accepted applications in the programme for early agreed separations, the number of staff to separate as a result of planned retirement, updated estimates on the number of staff to be reassigned from abolished posts to retained vacant posts, updated information of vacancy rates and any**

recommendations of the Advisory Committee that may impact the one time costs if approved by the General Assembly.

Conclusion

X.12 The Advisory Committee notes that a commitment authority without assessment on Member States, instead of an appropriation, is sought for the estimated maximum one-time expenses to cover the entitlement costs related to the involuntary separation of staff resulting from the abolishment of posts and the relocation costs of posts and positions. The Committee recommends that the Secretary-General provide updated one-time costs for a commitment authority relating to the separation and termination of staff under Section 32, Special expenses, to the General Assembly at the time of its consideration of the present report and that the approval by the Assembly be given based on updated and accurate estimates.

Part XI Capital expenditures

Section 33 Construction, alteration, improvement and major maintenance

Regular budget	
Approved for 2025	\$88,020,500
Excluding major construction projects for 2025	\$36,377,600
Proposed revised estimates for 2026 ^a	\$36,107,100
Variance to 2025 approved ^a	(\$270,400)
Percentage change ^a	(0.7)
^a Excluding stand-alone major construction projects (see para. 7).	

XI.1. The revised estimates for section 33 for 2026 amounts to \$36,107,100 (excluding stand-alone major construction projects), reflecting a reduction of \$270,400 (or 0.7 percent), compared with the appropriation for 2025; or a reduction of \$3,749,200 (or 9.4 per cent), compared with the resources requested in the proposed programme budget for 2026 (A/80/400, table 207).

XI.2. As reflected in paragraph 202 of the revised estimates, resource changes are attributed to two factors:

(a) Change in funding sources: the Department of Safety and Security is planning to secure extrabudgetary contributions to fund the replacement of revolving doors at the Palais des Nations in the United Nations Office at Geneva (\$1,800,000);

(b) Allocative efficiencies: the timelines of the implementation of the following projects will be reviewed: (i) in New York (strengthening the electronic access control systems (\$615,000)

and enhancing accessibility in the delegates' areas in the Secretariat building (\$250,000); and (ii) security projects at the United Nations Office at Vienna (\$1,084,200).

XI.3. The Advisory Committee notes from the revised estimates that the allocative efficiencies relate to the review of the timelines of selected project implementation, some of which will be postponed from 2026 to 2027 (ibid., para. 202). The Committee further notes that the allocative efficiencies in a total amount of \$1,949,200 represents 52 per cent of the total reduction of \$3,749,200 in the revised estimates, compared with the proposed programme budget for 2026.

General observations

XI.4. The Advisory Committee recalls that, in its review of the proposed programme budget for 2026, it noted that, excluding stand-alone major construction projects, resource requirements of \$39,856,300 proposed for section 33 for 2026 would represent an increase of \$3,478,700 (or 9.6 per cent), compared with the provision of \$36,377,600 approved for 2025. The Committee further noted the continued significant increases in resource requirements requested for section 33 (excluding stand-alone major projects), with the proposed annual provision of \$39.9 million for 2026, compared with the biennial appropriation of \$46.7 million for the biennium 2018–2019. While it recommended that the resources for section 33, excluding stand-alone major construction projects, be maintained at the level approved for 2025, the Committee further expressed the view that a careful review and prioritization of investments should be undertaken and encouraged the Secretary-General to review requirements under section 33 in the context of the UN80 Initiative (A/80/7, paras. XI.4, XI.6 and XI.10).

XI.5. The Advisory Committee notes that the proposed revised estimates for 2026 for section 33 represents a reduction of only \$270,400 (or 0.7 per cent) compared with the approved resources for 2025 (excluding stand-alone major construction projects), which is at the approximate level recommended by the Committee prior to a further review and prioritization in the context of the UN80 Initiative. The Committee therefore recommends that the General Assembly encourage the Secretary-General to further its efforts to review needs requirements for section 33 and prioritize resources under the current financial constraints, with concrete results to be presented in the proposed programme budget for 2027.

Overall resources proposed under section 33 for 2026

XI.6. Concerning stand-alone major construction projects, the Advisory Committee notes that the reports of the Secretary-General on addressing the deteriorating conditions and limited capacity of the conference services facilities at the United Nations Office at Nairobi (A/80/281) and the strategic heritage plan at the United Nations Office at Geneva (A/80/435), along with its related report on the conference facilities at UNON (A/80/7/Add.8), are before the General Assembly. The Committee requested and received an update to the annex to the proposed programme budget for 2026 (A/80/6 (Sect. 33), annex; see table below).

Proposed amounts for the major construction projects in 2026 (Thousands of United States dollars)

<i>Description</i>	<i>2025 appropriation</i>	<i>2026 proposed</i>
Section 33		
Major construction projects ^a		
Strategic heritage plan of the United Nations Office at Geneva	32 183.7	82 193.2
	19 459.2	38 929.2

<i>Description</i>	<i>2025 appropriation</i>	<i>2026 proposed</i>
Renovation of conference services facilities at the United Nations Office at Nairobi		
Subtotal, section 33	51 642.9	121 122.4
Sections 29D and 34 ^b	4 890.5	3 413.5
Total	56 533.4	124 535.9

^a Staff costs related to the major construction projects are not included under section 33.

^b Amount proposed outside the proposed programme budget for 2026.

XI.7. The Advisory Committee notes from the information in the table above that, taking into account major construction projects, total resource requirements for section 33 for 2026 would amount to \$157,229,500, comprising: (a) an amount of \$36,107,100 for section 33 in the revised estimates (excluding g major construction projects); (b) an amount of \$82,193,200 for the strategic heritage plan project at the United Nations Office at Geneva, which is planned for substantial completion by the end of 2027; and (c) an amount of \$38,929,200 for the conference facilities project at the United Nations Office at Nairobi, which is planned for substantial completion by the end of 2029. **The Advisory Committee notes that, including major constructions projects, the overall level of the proposed resources for 2026 for section 33 amount to \$157,229,500, reflecting an amount of \$69,209,000 over the appropriation of \$88,020,500 approved for 2025.**

Conclusion

XI.8. **The Advisory Committee recommends the approval of the proposal of the Secretary-General for section 33 under the revised estimates.**

Part XII – Safety and security

Section 34 – Safety and security

Regular budget	
Appropriation for 2025	\$150,769,700
Revised estimates for 2026	\$125,657,000
Variance	(\$25,112,700)
Percentage	(16.7) per cent
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e., before recosting).</i>	

XII.1 The revised budget for section 34, Safety and security, amounts to \$125,657,000, reflecting a decrease of \$25,112,700, or 16.7 per cent, compared to the appropriation for 2025. With regards to the target set by the Secretary-General for a reduction compared to the proposed budget for 2026, the proposed revised budget for section 34 represents a decrease of \$19,588,800, or 13.5 per cent.

XII.2 The reduction is attributable to decreases compared to the appropriations for 2025 under (a) posts (\$18,637,100), mainly due to the proposed net reduction of 198 posts and the redeployment of 25 posts within section within duty station; (b) contractual services (\$345,900); (c) general operating expenses (\$154,100); and (d) grants and contributions (\$7,500,800). The proposed programme budget for 2026 already contained a reduction of \$5,523,900 (or 3.7 per cent) compared with the appropriation for 2025, mostly reflecting reductions in the Secretariat share of the jointly financed activities (see A/80/7, paras. XII.24). These decreases are partially offset by increases under (a) other staff costs (\$1,025,200), and (b) travel of staff (\$500,000), which were presented in the context of proposed programme budget (*ibid.*, paras. XII.20 and XII.22 (b)).

I. General observations

Expected efficiencies and improvements

XII.3 According to the Secretary-General, the proposed changes will result in efficiencies and improvements, mainly due to factors which include process optimization; functional streamlining; organizational optimization and allocative efficiency. The proposed measures are expected to generate sustained efficiencies, with further savings anticipated as process improvements and structural adjustments take full effect. In addition, the Department of Safety and Security is expected to join the Executive Office consolidation initiative in 2027, contributing to shared service efficiencies and alignment with Secretariat-wide management reforms (A/800/400, paras. 203–205).

XII.4 Upon enquiry, the Advisory Committee was informed that the reform would provide the opportunity to strengthen a collective approach to security management and reinforce the role of the Department of Safety and Security as an enabling partner to programme delivery, helping the Organization operate safely in complex environments while using resources more efficiently. The proposed changes, including the restructuring and consolidation of functions, especially with regard to system-wide security resources under the Department's coordinating leadership, as well as the streamlining of management layers, are expected to yield longer-term gains in coherence, responsiveness and agility, even if the immediate adjustments are challenging.

XII.5 The Advisory Committee recalls that it noted in its report on the proposed programme budget for 2026 the ongoing review of the United Nations security management system and underscored the need for enhanced coordination, consolidation and sharing of security service costs in an equitable manner to promote further efficiencies and avoid duplication and looked forward to the results of the review to be provided in the next budget report (A/80/7, para. XII.9). The Committee also noted the risk-based approach undertaken to reduce the Department's field-based footprint financed under jointly financed activities and trusted that lessons

learned from the review exercise will also be reflected in the review of regular budget resources in the context of the UN80 Initiative (ibid., para. XII.6). **The Advisory Committee trusts that more information and clarification on the similarities and differences in approaches undertaken by the Department of Safety and Security in identifying efficiencies in both its jointly financed activities and the regular budget activities will be provided to the General Assembly at the time of its consideration of the present report.**

Impact on mandate implementation and risk mitigation measures

XII.6 Upon enquiry, the Advisory Committee was informed that the revised estimates take into account the comprehensive internal assessment undertaken by the Department of Safety and Security and the evaluation of the Division of Headquarters Safety and Security Services, which had been completed earlier in 2025 by an external consultant. The related proposals reflect a balance between cost-saving measures and operational needs, with reductions in non-post resources and administrative support expected to have minimal impact. However, cuts to uniformed security posts pose greater risks and were included only after careful planning. The Department is developing a workforce strategy aligned with UN80 decisions and leveraging technology, such as mobile reconnaissance tools and virtual operations centers, to mitigate risks and modernize security operations. The Department is actively promoting digital literacy across its workforce to strengthen understanding and support for emerging technologies

XII.7 According to the Secretariat, despite efforts to maintain service levels, a 20 per cent reduction in security staff will affect perimeter security, limit gate access, and slow non-emergency responses. Emergency and fire duties will be absorbed into regular posts, potentially delaying investigations and medical assistance. The Department will reduce Pass and ID Office hours, defer training, and ensure closer coordination with host entities and more reliance on existing internal security arrangements for smaller events, thereby maintaining an acceptable level of safety and security within available resources.

XII.8 Regarding the sustainability of proposed reductions, the Committee was informed, upon enquiry,

that while innovation and digital platforms offer cost-effective alternatives, they cannot fully replace in-person training or static security roles. Rebuilding abolished posts would be challenging due to the complex recruitment and certification process. This challenge will be particularly relevant should the Department be required to adjust to a rapid shift in operational posture or a more demanding operational environment at any Headquarters location.

XII.9 The Advisory Committee recalls that it was informed during its consideration of the proposed programme budget for 2026 of the efforts of the Department to eliminate redundancies and optimize the deployment of staff, including through adjusting its shift scheduling and personnel management, as well as the possible relocation of staff (see A/80/7, paras. XII.2–XII.6). The Committee was also informed that other reviews regarding the Department's analytical and threat assessment functions related to capacities funded by the jointly financed activities budget. They led mostly to the redeployment of analytical capacities closer to operational decision-makers and changes in operating procedures.

XII.10 Regarding reductions in the number of uniformed personnel presented in the revised estimates, the Advisory Committee was informed, upon enquiry, that the number of staff required across all duty stations is determined in accordance with the Headquarters Minimum Operating Security Standards, which reflect best industry practices and were endorsed by the High-Level Committee on Management in 2005. To meet the Secretary-General's request for a 20 per cent reduction, the number of posts proposed for abolishment follows the security officer ratio of 1:4 as the industry's best standard to ensure operational effectiveness and oversight. Central to the proposal is the harmonization of leadership levels across duty stations. Key functions will be consolidated and, where feasible, relocated outside of United Nations Headquarters to optimize resource utilization while maintaining essential capabilities. Some functions currently performed at all duty stations, such as coordination and planning for crisis management and threat and risk assessment, will be centralized at Vienna, with the merging of some services, such as crisis management and risk assessment functions across duty stations.

XII.11 Upon enquiry, the Advisory Committee was informed that the Department of Safety and Security recognizes that any reduction in posts and resources will have an impact on the delivery of

mandated activities. It is also indicated that, while the resource adjustments would necessitate a more streamlined approach, the Department is committed to ensuring continued implementation of its mandates under its terms of reference without undue negative effect on the safety and security of staff and delegates.

XII.12 The Advisory Committee notes with concern the proposed resource reduction of the number of uniformed personnel in the Department of Safety and Security by 20 per cent and the potential impact on the flexibility of responding promptly to requests for routine assistance or incidents that do not constitute strict security emergencies, as well as the capacity to support United Nations events globally. The Committee also notes the commitment of the Department to ensure the continued implementation of its mandates and to adopt mitigating measures to ensure that the reduction will not have an undue negative effect on the safety and security of staff and delegates. Given the critical importance of the Department's operations, the Committee trusts that a well-formulated set of guidelines and strengthened accountability frameworks will be developed to address any potential gaps in the provision of security services. The Committee also trusts that detailed information will be provided to the General Assembly at the time of consideration of the present report on the conceived mitigation measures to lessen any impact of the proposed reduction on the Organization's day-to-day operations, and to secure an appropriate response and capability to manage the eventual impact of liquidity constraints or security threats.

II. Comments and recommendations on post resources

Staffing resources

Approved for 2025	1 075	1 USG, 1 ASG, 2 D-2, 4 D-1, 9 P-5, 25 P-4, 21 P-3, 9 P-2/1, 8 GS (PL), 170 GS (OL), 306 SS and 519 LL
Proposed for 2026	1 079	1 USG, 1 ASG, 2 D-2, 4 D-1, 10 P-5, 26 P-4, 22 P-3, 9 P-2/1, 9 GS (PL), 170 GS (OL), 306 SS and 519 LL
Revised estimates for 2026	877	1 USG, 1 ASG, 1 D-2, 4 D-1, 10 P-5, 26 P-4, 21 P-3, 9 P-2/1, 8 GS (PL), 136 GS (OL), 247 SS, 413 LL
Changes compared to the 2025 approved resources		
Abolishment	(202)	1 D-2, 1 P-3, 1 GS (PL), 34 GS (OL), 59 SS, 106 LL
Establishment	4	1 P-5, 1 P-4, 1 P-3 and 1 GS (PL)
Redeployment	25	2 P-5, 6 P-4, 5 P-3, 1 P-2/1 and 3 GS (OL) from executive direction and management to subprogramme 2; 1 GS (OL) from executive direction and management to subprogramme 3 and 1 GS (OL) from executive direction and management to programme support; 1 P-5, 1 P-4, 1 P-3, 1 P-2/1 and 1 GS (OL) from subprogramme 3 to executive direction and management; and 1 GS (OL) from programme support to executive direction and management
Changes compared to the 2026 proposed resources		
Abolishment	(202)	1 D-2, 1 P-3, 1 GS (PL), 34 GS (OL), 59 SS, 106 LL
Redeployment	25	2 P-5, 6 P-4, 5 P-3, 1 P-2/1 and 3 GS (OL) from executive direction and management to subprogramme 2; 1 GS (OL) from executive direction and management to subprogramme 3 and 1 GS (OL) from executive direction and management to programme support; 1 P-5, 1 P-4, 1 P-3, 1 P-2/1 and 1 GS (OL) from subprogramme 3 to executive direction and management; and 1 GS (OL) from programme support to executive direction and management

XII.13 The Secretary-General proposes a total of 877 posts, reflecting a net decrease of 198 posts, or 18.4, compared with the approved posts for 2025. The proposed post changes reflect the abolishment of 202 posts (1 D-2, 1 P-3, 1 GS (PL), 34 GS (OL), 59 SS, 106 LL) compared to the 2025 approved posts, and the establishment of 4 posts under subprogramme 1, Security and safety services (1 P-5, 1 P-4, 1 P-3 and 1 GS (PL) (A/80/400, table 210). In addition, the Secretary-General proposes the redeployment of 25 posts (2 P-5, 6 P-4, 5 P-3, 1 P-2/1 and 3 GS (OL) from executive direction and management to subprogramme 2; 1 GS (OL) from executive direction and management to subprogramme 3 and 1 GS (OL) from executive direction and management to programme support; 1 P-5, 1 P-4, 1 P-3, 1 P-2/1 and 1 GS (OL) from subprogramme 3 to executive direction and management; and 1 GS (OL) from programme support to executive direction and management (ibid., table 212).

XII.14 Upon enquiry, the Advisory Committee was provided with a breakdown of the proposed post changes by duty station, as reflected in Table 1. The table indicates that approximately three-quarters of the proposed changes are concentrated at Headquarters in New York, where about one-third of the total changes are proposed, as well as in Nairobi, Geneva, and Addis Ababa.

Table 1

Proposed post changes by duty station

<i>Duty Station</i>	<i>2025 approved</i>	<i>2026 proposed</i>	<i>2026 revised estimates</i>	<i>Variance</i>			
				<i>compared to the 2025 approved posts</i>		<i>compared to the 2026 proposed posts</i>	
				<i>number</i>	<i>percentage</i>	<i>number</i>	<i>percentage</i>
Addis Ababa	140	140	112	(28)	(20)	(28)	(20)
Bangkok	83	83	66	(17)	(20.5)	(17)	(20.5)
Beirut	97	97	78	(19)	(19.6)	(19)	(19.6)
Geneva	142	142	114	(28)	(19.7)	(28)	(19.7)
Nairobi	156	156	125	(31)	(19.9)	(31)	(19.9)
Santiago	55	55	44	(11)	(20)	(11)	(20)
New York	402	406	338	(64)	(15.9)	(68)	(16.7)
Total	1 075	1 079	877	(198)	(18.4)	(202)	(18.7)

XII.15 Regarding the proposed abolishment of the New York-based Director, Management and Programme (D-2) post under Subprogramme 3, the Advisory Committee was informed, upon enquiry, that the objective is to streamline the Division of Partnerships and Specialized Support and consolidate strategic-level functions by transferring certain responsibilities to other parts of the Department. The downsized division would be led by an existing D-1 level post and renamed the Specialized Services Branch. With respect to the proposed abolishment of the P-3 Fire Safety Coordination Officer post in New York, the Committee was informed that the incumbent currently reports to the P-4 Assistant Chief of Operations. The Assistant Chief of Operations will assume the responsibilities of the Fire Safety Coordination Officer and will be supported by the existing Safety Coordinator and a Security Lieutenant within the Fire Safety Unit.

XII.16 As a result of the proposed post changes, the ratio of Professional to General Service staff would increase from 7.2 to 9.0, reflecting a 1.7 percentage point increase in the relative share of Professional staff (from 6.7 per cent to 8.3 per cent). Within the Professional and higher categories, Director-level and above posts are projected to decrease by 12.5 per cent, while P-5 and P-4 level posts are expected to increase by 4 per cent and 11.1 per cent, respectively. In contrast, the General Service and related categories will experience a net reduction of 199 posts, representing a 19.8 per cent decrease. Upon enquiry, the Advisory Committee was informed that, across the Department, Professional posts constitute approximately 7 per cent of the total number of posts, with most duty stations staffed by only two Professional-level personnel in Security and Safety Service Offices. This staffing level is considered the minimum necessary to ensure leadership and oversight.

XII.17 **While cognizant that the Department's staffing structure is predominantly reliant on General Service and related categories, the Advisory Committee notes the proposal for 2026 would represent a marginal increase in the number of Professional and above staff in comparison to 2025 approved staffing table, and a reduction of a 19.8 per cent in the number of General Service and related categories. The Committee trusts that the Secretary-General will provide the General Assembly at the time of its consideration of the present report with a detailed explanation of the rationale behind this imbalance and proposed measures to mitigate any associated risks, including impacts on operational effectiveness and morale of uniformed personnel.**

XII.18 The Advisory Committee recalls that, in the context of proposed programme budget for 2026, Secretary-general proposed the establishment of 1 Senior Security Officer (P-5), 1 Security Coordination Officer (P-4), 1 Security Coordination Officer (P-3) and 1 Senior Programme Manager Assistant (General Service (Principal level)) to support the implementation of the multi-year standardized physical security improvements project at United Nations Headquarters, offices away

from Headquarters and regional commissions budgeted under section 33 of the proposed programme budget (A/80/6 (Sect. 33)). As indicated in the report of the Secretary-General on capital investment planning (A/79/510), a long-term dedicated team capacity is needed to centrally manage the project, provide technical oversight for security procurement processes, standardize security systems and components, and manage security assets at the global level (see also A/80/6 (Sect. 34), annex II).

XII.19 The Advisory Committee was informed, upon enquiry, that the additional posts would play a critical role in mitigating operational risks and ensuring continuity of essential security functions. As Security and Safety Service duty stations experience reductions in technical capacity, the centralized oversight provided by the new team would be indispensable. The team is designed to absorb and assume functions that would be diminished or discontinued locally, including technical reviews, budget cycle coordination (for Section 33, Construction, alteration, improvement and major maintenance), procurement facilitation, and category management. It would enable coordinated prioritization of resources, standardization of security systems, and technical validation of projects across the Secretariat. In addition, the team would increasingly support operational standards, digital transformation, and strategic assessments. This centralized model would ensure that, even with reduced local capabilities, duty stations remain aligned with global standards and benefit from integrated planning and support.

XII.20 **The Advisory Committee notes the expanded functions of the four proposed posts, compared to their originally envisioned role in the context of the proposed programme budget for 2026, along with the justifications provided thereon. While acknowledging the importance of standardization of security systems, and technical validation of projects across the Secretariat, the Committee recalls its earlier recommendation that any proposal to establish additional support in the Department of Safety and Security would take into consideration the existing capacities, explore the possibility of reprofiling these, and provide clear information and justification, including a comprehensive workload analysis of the capacity within the Department,**

clear terms of reference and the roles and responsibilities of the additional team members, as well as direct linkages to the assessed projects (see A/78/7/Add. 20, para. 21).

XII.21 Having this in mind and considering the vacant Professional-level posts in the Department, including one long-vacant post for twenty-four months or more and two other posts which remained vacant since their establishment (see table 3), the Committee considers that more efforts should be made to repurpose existing vacant posts and accordingly recommends against the proposed establishment of the four posts. The Committee trusts that, together with the relevant information highlighted in the context of its report on capital investment planning, any related proposals for reprofiling existing vacant posts as appropriate will be presented in the context of the next budget submission.

Vacant posts

XII.22 According to information provided to the Advisory Committee upon enquiry, of the 202 posts proposed for abolishment, 62 posts, or about 31 per cent, are currently vacant. The Committee was further informed that 8 posts at the Professional and higher categories level are currently vacant but not proposed for abolishment, including 1 P-3 that has been vacant for 24 months or more (see table 2). Also, according to information provided to the Committee, as of 30 September 2025, 35 staff members have applied, and are eligible, for the early separation programme.

Table 2
Vacant posts in the Professional and higher categories
(Posts)

<i>Component/Subprogramme</i>	<i>Grade</i>	<i>Title</i>	<i>Duty station</i>	<i>Established</i>	<i>Vacant since</i>
Executive direction and management	P-3	Communications Officer	New York	01 October 2010	17 July 2023
	P-3	Data Engineer	New York	01 January 2024	01 January 2024
	P-3	Programme Management Officer	New York	01 January 2024	01 January 2024
Programme support	P-2	Associate Human Resources Officer	New York	01 January 2005	20 May 2025
Subprogramme 1. Security and safety services	P-4	Deputy Chief Security Officer	Geneva	01 July 2002	01 January 2025
	P-3	Security Coordination Officer	Addis Ababa	01 January 2005	16 November 2024
Subprogramme 3. Partnerships and specialized support	P-3	Security Coordination Officer	New York	01 January 2005	08 June 2025
	P-2	Associate Security Officer	New York	01 January 2005	01 April 2025

III. Comments and recommendations on non-post resources

XII.23 The revised proposed non-post resources for section 34 amount to \$35,537,000, reflecting a decrease of \$6,475,600, or 15.4 per cent, compared to the 2025 approved non-post resources of \$42,012,600 (see para 2 above) and a decrease of \$500,000, or 1.4 per cent, compared to the proposed 2026 budget of \$36,037,000, this represents mainly due to decreases under contractual services (\$320,000) and general operating expenses (\$180,000). Upon enquiry, the Advisory Committee was informed that the proposed reduction under contractual services is mainly due to a lower negotiated rate for transportation in the Security and Safety Service in Nairobi, which covers the protocol for transporting security officers to and from work given the conditions of service and the lack of reliable public transport in Nairobi, and a decreased demand in the Department for data processing support, following a decline in the number of staff requiring these services. Also, the proposed reduction under general operating expenses reflects a decreased demand for communications, due to a reduction in staff requiring such services.

Table 3

Evolution of overall financial resources by object of expenditure and funding source

(Thousands of United States dollars)

Object of expenditure	2024		2025		2026				Variance compared with the 2025 approved		Variance compared with the proposed 2026 programme budget	
	Approved	Expenditure	Approved	Expenditure (January-September)	Proposed	ACABQ recommendations A/80/7	ACABQ recommended level	Revised estimates	Amount	Percentage	Amount	Percentage
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)-(3)	(10)=(9)/(3)	(11)=(8)-(5)	(12)=(11)/(5)
Posts	99,380.2	91,495.8	108,757.1	72,152.0	109,208.8	(451.7)	108,757.1	90,120.0	(18,637.1)	(17.1)	(19,088.8)	(17.5)
Other staff costs	4,900.0	8,850.0	5,142.9	5,022.0	6,168.1	451.7	6,619.8	6,168.1	1,025.2	19.9	-	-
Consultants	60.9	38.9	62.7	5.2	62.7	(9.4)	53.3	62.7	-	-	-	-
Travel of staff	736.4	2,308.1	1,272.5	1,222.2	1,772.5	(88.6)	1,683.9	1,772.5	500.0	39.3	-	-
Contractual services	1,967.6	1,140.7	2,022.4	843.5	1,996.5	(199.7)	1,796.8	1,676.5	(345.9)	(17.1)	(320.0)	(16.0)
General operating expenses	1,977.7	2,220.5	2,054.9	1,252.7	2,080.8	-	2,080.8	1,900.8	(154.1)	(7.5)	(180.0)	(8.7)
Supplies and materials	985.2	791.8	1,073.3	854.1	1,073.3	-	1,073.3	1,073.3	-	-	-	-
Furniture and equipment	701.8	722.2	594.5	458.8	594.5	(59.5)	535.0	594.5	-	-	-	-
Improvement of premises	0.0	5.7	-	1.3	-	-	-	-	-	-	-	-
Grants and contributions	30,524.3	30,049.4	29,789.4	27,908.3	22,288.6	-	22,288.6	22,288.6	(7,500.8)	(25.2)	-	-
Other	-	1.0	-	-	-	-	-	-	-	-	-	-
Total	141,234.1	137,624.1	150,769.7	109,720.1	145,245.8	(357.2)	144,436.9	125,657.0	(25,112.7)	(16.7)	(19,588.8)	(13.5)

XII.24 The Advisory Committee recalls that, in its report on the proposed programme budget for 2026, it recommended reductions for non-post resources for the Department of Safety and Security under consultants (\$9,400 or 15 per cent), travel of staff (\$88,600 or 5 per cent), contractual services (\$199,700 or 10 per cent) and furniture and equipment (\$59,500 or 10 per cent) (see A/80/7, para. XII.22). **The Advisory Committee notes that proposed resources under consultants, travel of staff and furniture and equipment exceed the level recommended by the Committee in its report A/80/7 and reiterates its recommendations on non-posts requirements under the proposed programme budget for 2026.**

IV. Conclusion

XII.25 **Subject to its recommendations in paragraphs XII.12, XII.17, XII.20, XII.21 and XII.24 above, the Advisory Committee recommends approval of the proposals of the Secretary-General for Section 34, Safety and security.**

Annex

Proposed staffing changes, compared to the 2025 approved posts

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Executive direction and management	Redeployment	1	P-5	Chief Security Officer
		(2)	P-5	Senior Programme Management Officer
		(4)	P-4	Programme Management Officer
		(1)	P-4	Security Coordination Officer
		1	P-4	Security Coordination Officer
		(1)	P-3	Security Coordination Officer
		1	P-3	Security Coordination Officer
		(1)	P-3	Data Scientist
		(1)	P-3	Data Engineer
		(2)	P-3	Programme Management Officer
		1	P-2/1	Associate Security Officer
		(1)	P-2/1	Associate Data Specialist
		(1)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Programme Management Assistant
		2	GS (OL)	Staff Assistant
		(3)	GS (OL)	Staff Assistant
Programme support	Redeployment	1	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Staff Assistant
Subprogramme 1 Security and safety services	Abolishment	(1)	P-3	Fire Safety Coordination Officer
		(1)	GS (PL)	Senior Security Inspector
		(6)	GS (OL)	Administrative Assistant
		(1)	GS (OL)	Finance and Budget Assistant
		(1)	GS (OL)	Finance Assistant
		(6)	GS (OL)	Security Lieutenant
		(15)	GS (OL)	Sergeant
		(1)	GS (OL)	Staff Assistant
		(3)	GS (OL)	Team Assistant
		(1)	GS (OL)	Engineering Assistant
		(1)	TC, SS, LL	Administrative Assistant
		(5)	TC, SS, LL	Senior Security Inspector
		(1)	TC, SS, LL	Security Inspector
		(10)	TC, SS, LL	Security Lieutenant
		(128)	TC, SS, LL	Security Officer
		(5)	TC, SS, LL	Sergeant
		(4)	TC, SS, LL	Team Assistant
		(10)	TC, SS, LL	Security Captain
	Establishment	(1)	TC, SS, LL	Fire Safety Assistant
		1	P-5	Senior Security Officer
		1	P-4	Security Coordination Officer
		1	P-3	Security Coordination Officer
		1	GS (PL)	Senior Programme Management Assistant

<i>Subprogramme/Component</i>	<i>Position action</i>	<i>Posts</i>	<i>Grade</i>	<i>Functional title</i>
Subprogramme 2 Field operations	Redeployment	2	P-5	Senior Programme Management Officer
		4	P-4	Programme Management Officer
		2	P-4	Security Coordination Officer
		1	P-3	Security Coordination Officer
		1	P-3	Data Scientist
		1	P-3	Data Engineer
		2	P-3	Programme Management Officer
		1	P-2/1	Associate Data Specialist
		1	GS (OL)	Programme Management Assistant
		2	GS (OL)	Staff Assistant
Subprogramme 3 Partnerships and specialized support	Abolishment	(1)	D-2	Director, Management and Programme
	Redeployment	(1)	P-5	Chief Security Officer
		(1)	P-4	Security Coordination Officer
		(1)	P-3	Security Coordination Officer
		(1)	P-2/1	Associate Security Officer
		(1)	GS (OL)	Staff Assistant
		1	GS (OL)	Staff Assistant

Revised estimates relating to the proposed programme budget for 2026

Part XIV Staff Assessment

Section 36 Staff assessment

Regular budget	
Approved for 2025	\$328,136,100
Proposed revised estimates for 2026	\$276,421,200
Variance compared with 2025 approved	(\$51,714,900)
percentage change	(15.8 per cent)
<i>Note:</i> Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).	

XIV.1 The revised budget for section 36 amounts to \$276,421,200, reflecting a decrease of \$51,714,900 (15.8 per cent) compared with the appropriation for 2025, or a decrease of \$48,931,700 (15.0 per cent) compared with the proposed programme budget for 2026. Upon enquiry, the Advisory Committee was provided with the table below.

Table 1
Staff assessment under the proposed programme budget for 2026 and the Revised Estimates, by budget section
 (Thousands of United States dollars)

<i>Budget section</i>	<i>Proposed programme budget for 2026</i>	<i>2026 estimates (before recosting)</i>	
		<i>Revised Estimates</i>	<i>Variance</i>
1. Overall policymaking, direction and coordination	8,830.8	7,748.4	(1,082.4)
2. General Assembly and Economic and Social Council affairs and conference management	47,050.0	36,252.7	(10,797.4)
3. Political affairs			-
Special political missions	46,114.4	38,865.7	(7,248.7)
Other	11,344.5	9,096.1	(2,248.4)
4. Disarmament	1,851.7	1,450.8	(400.9)
5. Peacekeeping operations	5,944.2	5,213.3	(730.9)
6. Peaceful uses of outer space	652.7	552.3	(100.4)
7. International Court of Justice	3,390.2	3,390.2	-
8. Legal affairs	7,037.3	6,084.6	(952.7)
9. Economic and social affairs	13,103.5	10,533.3	(2,570.2)

<i>Budget section</i>	<i>Proposed programme budget for 2026</i>	<i>2026 estimates (before recosting)</i>	
		<i>Revised Estimates</i>	<i>Variance</i>
10. Least developed countries, landlocked developing countries and small island developing States	1,174.2	1,174.2	-
11. United Nations system support for the African Union's Agenda 2063: The Africa We Want	1,156.7	1,156.7	-
12. Trade and development	12,336.0	10,168.8	(2,167.2)
13. International Trade Centre			-
14. Environment	2,899.2	2,299.8	(599.4)
15. Human settlements	1,681.7	1,383.0	(298.7)
16. International drug control, crime and terrorism prevention and criminal justice	3,678.6	3,069.6	(609.0)
17. UN Women	1,399.0	1,145.3	(253.7)
18. Economic and social development in Africa	9,210.3	8,257.3	(953.0)
19. Economic and social development in Asia and the Pacific	8,230.3	7,179.9	(1,050.4)
20. Economic development in Europe	5,826.0	4,930.7	(895.3)
21. Economic and social development in Latin America and the Caribbean	8,812.6	7,817.1	(995.5)
22. Economic and social development in Western Asia	6,170.8	5,233	(937.8)
23. Regular programme of technical cooperation	2,910.1	3,495.2	585.1
24. Human rights	26,044.5	24,541.3	(1,503.2)
25. International protection, durable solutions, and assistance to refugees	119.2	119.2	-
26. Palestine refugees	6,512.6	6,512.6	-
27. Humanitarian assistance	2,218.7	1,883.0	(335.7)
28. Global communications	16,434.2	13,612.2	(2,822.0)
29A. Department of Management Strategy, Policy and Compliance	7,237.0	5,821.6	(1,415.4)
29B. Department of Operational Support	8,852.2	9,453.7	601.5
29C. Office of Information and Communications Technology	4,212.2	3,592.5	(619.7)
29D. Administration, Nairobi	1,719.5	1,291.2	(428.3)
29E. Administration, Geneva	12,583.8	10,016.5	(2,567.3)
29F. Administration, Vienna	2,443.6	2,050.4	(393.2)
30. Internal oversight	3,249.5	2,708.9	(540.6)
31. Jointly financed administrative activities	-	-	-
32. Special expenses	-	-	-
33. Construction, alteration, improvement and major maintenance	-	-	-
34. Safety and security	22,921.0	18,320.1	(4,600.9)
35. Development account	-	-	-
36. Staff assessment (a)	325,352.9	276,421.2	(48,931.7)

<i>Budget section</i>	<i>Proposed programme budget for 2026</i>	<i>2026 estimates (before recosting)</i>	<i>Variance</i>
		<i>Revised Estimates</i>	
Income Section 3. Services to the public (b)	2,263.1	2,263.1	-
Income Section 1. Income from staff assessment (a+b)	327,616.0	278,684.3	(48,931.7)

Estimates of income

Income section 1

Income from staff assessment

Regular budget	
Resources for 2025	\$330,277,700
Proposed revised estimates for 2026	\$278,684,300
Variance compared with 2025 resources	(\$51,593,400)
percentage change	(15.6 per cent)
<i>Note: Figures in the present report, unless otherwise noted, are at 2025 rates (i.e. before recosting).</i>	

IS1.1 The revised estimates under income section 1 amount to \$278,684,300, comprising the total provision proposed under section 36, Staff assessment (\$276,421,200), and the staff assessment portion of the proposed post expenditure under Income section 3, Services to the public (\$2,263,100).

Income section 3

Services to the public

Comments and recommendations on post resources

IS3.1 In the 2026 proposed programme budget, the following 3 new posts were proposed: (a) 1 Associate Event Coordinator (P-2/1), who would be responsible for the overall management of the Africa Hall venue, including coordinating with service providers, managing event spaces, handling enquiries related to the venue's use and supporting the organization of events; (b) 2 Tour Coordinators (Local level), who would help to manage tours through scheduling and assigning

tours, managing complaints and collecting feedback to improve tour services, as well as supervising tour guides. The Committee considered that all staffing changes should be assessed in the context of the revised estimates and recommended against the proposed posts (A/80/7, paras. IS3.4 to IS3.6). No changes to the proposal are made under the revised estimates.

IS3.2 Upon enquiry, the Advisory Committee was informed in the context of the proposed programme budget for 2026 that the P-2/1 would be responsible for comprehensive events coordination; meeting and logistics management; and information hub and liaison. The Africa Hall is envisioned as a significant revenue contributor. A dedicated Associate Events Coordinator would be essential to proactively plan and execute a diverse calendar of events that attract visitors and generate income. The 2 LL posts would be responsible for booking and pre-arrival coordination; on-site visitor management and briefing; guided tour support and quality assurance; post-tour engagement and feedback oversight; reporting and performance monitoring; technology and system oversight, and customer service and issue resolution.

IS3.3 Noting the importance of nationalization and current financial constraints, the Advisory Committee recommends the establishment of the Associate Event Coordinator as a NPO post, and recommends the approval of 1 of the proposed 2 Tour Coordinators (Local level).

Comments and recommendations on non-post resources

IS3.4 Under services to visitors, 13 Local level general temporary assistance positions were proposed in the proposed programme budget for 2026 to support the smooth operation of the Africa Hall Visitors' Centre with a positive visitor experience, comprising: (i) eight Public Information Assistants (tour guides) to deliver tours; (ii) two Sales Assistants to manage the souvenir shop; (iii) two Cashiers to process financial transactions; and (iv) one Supply Assistant to manage inventory and procurement. The Committee considered that all staffing

changes should be assessed in the context of the revised estimates and recommended against the proposed positions (A/80/6 (Income sect. 3), para. IS3.54(a)). No changes to the proposal are made under the revised estimates. **Considering that a phased approach would be beneficial at the initial stage of implementation and also noting current financial constraints, the Advisory Committee recommends the approval of 8 of the proposed 13 Local level general temporary assistance positions at this stage. The Committee trusts that operations will be assessed in the light of revenue generation, and any future proposal will take this assessment into account.**

IS3.5 In its first report on the proposed programme budget for 2026, the Advisory Committee recommended the following reductions: 10 per cent (\$19,100) under travel of staff; 10 per cent (\$280,300) under general operating expenses; and 10 per cent (\$19,000) under furniture and equipment (A/80/7, para. IS3.11). No changes to the 2026 proposed non-post costs are included under the revised estimates. **The Advisory Committee notes that the proposed resources under travel of staff, general operating expenses, and furniture and equipment exceed the level recommended by the Committee in its report (A/80/7) and reiterates its recommendations on non-post requirements made in the context of the proposed programme budget for 2026.**

Conclusion

IS3.6 **Subject to its recommendations and observations in paragraph IS3.3 to IS3.5 above, the Advisory Committee recommends the approval of the proposal of the Secretary-General for Income section 3.**