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**Consideration and adoption of
the programme budget for 2026**

Programme budget for 2026 of the Office of the United Nations High Commissioner for Refugees

Report by the High Commissioner^{*, **}

Summary

This report presents the consolidated needs-driven 2026 budgetary requirements of the Office of the United Nations High Commissioner for Refugees for country and regional programmes, headquarters and global programmes, amounting to \$8,504.5 million. It reviews the current programme budget for 2025, as at 31 May 2025, of \$10,604.2 million. This represents the sum of the original programme budget for 2025 of \$10,247.5 million, which the Executive Committee of the High Commissioner's Programme (Executive Committee) approved at its seventy-fifth plenary session in October 2024, with an increase of \$356.7 million resulting from supplementary budgets to address exceptional humanitarian and protection needs in the Middle East and the Syria returns situations.

The High Commissioner authorizes the allocation of funds for the implementation of programmes and projects based on the availability of funds.

The annexes provide further background information and a draft general decision on administrative, financial and programme matters for consideration and adoption by the Executive Committee.

* As per the decision contained in paragraph 19 of [A/71/12/Add.1](#), this report is not subject to the standard submission pattern for official documents and is excluded from simultaneous distribution.

** This document was scheduled for publication after the standard publication date owing to circumstances beyond the submitter's control.



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I. Proposed budget for 2026

A. Introduction

1. The mandate of the Office of the United Nations High Commissioner for Refugees (UNHCR) is contained in General Assembly resolution [319 \(IV\)](#) and resolution [428 \(V\)](#), which sets out its Statute. The Office's responsibilities include providing international protection for refugees and seeking permanent solutions for them.¹
2. The Executive Committee reviews and approves the UNHCR programmes and budgets, in accordance with its terms of reference adopted by the General Assembly ([1166 \(XII\)](#)) and the Economic and Social Council ([672 \(XXV\)](#)). The Executive Committee functions as a subsidiary body of the General Assembly, and its report is submitted to the General Assembly as an addendum to the annual report of the High Commissioner.
3. Through its Statute, subsequent General Assembly resolutions and Executive Committee conclusions, UNHCR has responsibilities towards refugee returnees ([A/RES/40/118](#)), and stateless persons and persons at risk of becoming stateless ([A/RES/50/152](#))². The General Assembly has also authorized UNHCR, in certain situations, to provide humanitarian assistance and protection to internally displaced persons ([A/RES/48/116](#)).
4. The work carried out by UNHCR is also guided by the Global Compact on Refugees. Affirmed by the General Assembly in December 2018 ([A/RES/73/151](#)), the Global Compact on Refugees provides a framework for more predictable and equitable burden- and responsibility-sharing, recognizing that a sustainable solution to refugee situations cannot be achieved without international cooperation. It aims to ease the pressure on host countries, enhance refugee self-reliance, expand third-country solutions and support conditions in countries of origin for safe return.
5. UNHCR is committed to accountability to those it serves and includes them in decisions affecting their lives. It strives to ensure that everyone under its care enjoys their rights equally and that factors including age, gender, and diversity inform its planning and programming. UNHCR adheres to the humanitarian principles of neutrality, humanity, impartiality, and independence.³ It places importance on partnerships and collaborates with a wide array of actors, including governments, non-governmental organizations, development partners, financial institutions, the private sector and organizations led by forcibly displaced and stateless persons.
6. The proposed programme budget for 2026 should be read in conjunction with the United Nations proposed programme budget for 2026, part VI on human rights and humanitarian affairs, section 25, international protection, durable solutions, and assistance to refugees.⁴ Upon approval of the 2026 programme budget by the Executive Committee, a global appeal will be launched for fundraising purposes. During the implementation period, the High Commissioner may add supplementary budgets funded through additional appeals.

B. Planning framework

1. Budget methodology

7. UNHCR develops its budgetary requirements using a bottom-up approach. Assessments of humanitarian, protection and solutions needs and aspirations of refugees, asylum-seekers, internally displaced persons, stateless persons, returnees and others are undertaken by UNHCR. In collaboration with national authorities, United Nations partners,

¹ UNHCR has supervisory responsibility under Article 35 of the 1951 Convention relating to the Status of Refugees and its 1967 Protocol. Several regional instruments are also of relevance.

² This role is in accordance with the 1954 Convention relating to the Status of Stateless Persons and the 1961 Convention on the Reduction of Statelessness.

³ See [46/182](#) (1991) and [78/119](#) (2023).

⁴ See [A/80/6 \(Section 25\)](#).

international and national non-governmental organizations, and local communities, operations develop needs-driven multi-year strategies for three to five years which aim to achieve defined outcomes and impact, as contained in the result framework.

8. UNHCR develops its plans and programmes and, therefore, its budget in line with the Global Compact on Refugees, promoting more predictable and equitable responsibility-sharing and the contributions of diverse stakeholders that complement the Office's efforts. Other factors considered include: the projected numbers of forcibly displaced and stateless persons and population movements; the capacity of UNHCR to implement programmed activities within an annual budget period, either through partners or directly; the presence and involvement of partners, including development actors; alignment with the strategic directions for 2022-2026; and the Office's level of engagement within inter-agency and national responses.

9. The budgeting process considers the Office's comparative advantage and priorities according to context. It also employs cost-effective and efficient ways of implementing activities and strengthening operational efficiency. The programme budget covers the requirements for UNHCR activities, the organizational structure and positions required for implementation, and other estimates of the costs during the budgetary period. The organization's plans and budgets translate global and contextual strategies into actions and results. The plans and budgets are consolidated globally and aggregated into an annual programme budget, which is then reviewed for quality assurance prior to approval.

2. Budget structure: budget components, cost categories and the global results framework

10. The proposed programme budget is structured and presented along several dimensions: budget components, cost categories and the global results framework:

(a) Budget components include Headquarters, global programmes, and country and regional programmes. Headquarters includes activities related to executive leadership, management and administrative support, and oversight. Global programmes include activities that benefit the whole organization and help strengthen global leadership and strategic engagement. Country and regional programmes include country operational technical support activities implemented by operations;

(b) Cost categories comprise programme, programme support, and management and administration costs. Programme costs refer to those incurred as part of country and regional programmes directly linked to activities and programmes benefiting forcibly displaced and stateless persons. Programme support costs are required to develop, formulate, direct, administer and evaluate programmes budgeted at Headquarters, in regional bureaux and country operations. These costs include those incurred when providing technical, logistical and administrative support in the delivery of activities. Management and administration costs are critical for leadership and management, such as executive direction, policy, evaluation and oversight, external relations, information technology, and finance and administration at Headquarters;

(c) The UNHCR results framework comprises impact, outcome, enabling areas and outputs, and its global results framework links context-specific strategies with impact, outcome and enabling areas. Impact areas represent the highest result level of the global results-based framework for the Office's budget. Together with other stakeholders, UNHCR contributes to four impact areas that aggregate long-term changes in the lives of forcibly displaced and stateless persons. This relies on collaboration with other actors, in line with the Global Compact on Refugees, which emphasizes a whole-of-society approach. Impact areas aim to: (i) attain favourable protection environments (protect); (ii) achieve basic rights in a safe environment (respond); (iii) empower communities and achieve gender equality (empower); and (iv) secure solutions (solve).

11. The global results framework includes 16 outcome areas representing major focus areas towards the achievement of the rights of forcibly displaced and stateless persons. They reflect tangible results of interventions implemented with partners. Ten outcome areas are linked to the sustainable development goals and, thus, contribute to the 2030 Agenda for Sustainable Development. Five enabling areas encapsulate the Office's work and results

related to: resource mobilization, supply, oversight, human resources management, policy management, governance liaison and coordination, information technology, operational support, learning, and financial management. Outputs, or direct results and deliverables, are context-specific and developed as part of country, regional and headquarters plans, and are aggregated under these outcome areas. Core indicators measure global progress in all results areas, allowing for the global representation of results.

3. Forcibly displaced and stateless persons

12. Table I.1 shows population numbers in 2024, current figures for 2025 and projected year-end figures for 2026. Projections are based on updated planning scenarios developed by the regional bureaux and operations. They reflect the anticipated evolution of situations, considering the current population size, average population growth, any expected movements, and changes in the status of populations. A breakdown by population type, region and year is provided in annex III.

Table I.1

Number of forcibly displaced and stateless persons 2024-2026

(In thousands)

	2024	2025	2026
<i>Forcibly displaced and stateless people</i>	<i>Actual</i>	<i>Current</i>	<i>Projection</i>
Refugees ⁽¹⁾	30,958	31,913	31,837
Asylum seekers (pending cases)	8,353	8,327	8,855
Returnees (arrivals during year)	1,616	4,313	3,315
Persons under UNHCR's statelessness mandate ⁽²⁾	2,914	3,458	3,428
Internally displaced persons (IDPs)	68,132	67,427	66,902
Returned IDPs (during year)	8,220	9,098	10,402
Others of concern ⁽³⁾	3,821	3,801	4,739
Other people in need of international protection ⁽⁴⁾	5,875	6,578	6,560
Total	129,889	134,914	136,037

⁽¹⁾ Includes people in refugee-like situations

⁽²⁾ In 2024, the figure excludes 1.4 million people who are also forcibly displaced to avoid double counting.

⁽³⁾ The figure for Others of Concern does not include host communities.

⁽⁴⁾ OIP refers to people who are outside their country or territory of origin, typically because they have been forcibly displaced across international borders, who have not been reported under other categories but who likely need international protection.

13. By the end of 2024, the number of persons of concern had grown to 129.9 million. This is projected to increase by 6.1 million, or 4.7 per cent, to 136.0 million in 2026. An analysis of the changes in the number of forcibly displaced and stateless persons in 2024 and the projected number for 2026 by population type is provided below:

(a) The crisis in the Sudan is expected to increase the number of refugees by 0.9 million, particularly in South Sudan and Uganda in the East and Horn of Africa and the Great Lakes. In addition, an increase in the number of refugees is projected in Chad and the Democratic Republic of the Congo in West and Central Africa;

(b) The number of asylum-seekers is projected to increase by 0.5 million. Egypt is expected to see the largest rise in new individual asylum applications in the Middle East and North Africa. Meanwhile, Kenya is projected to experience an increase in individual asylum applications within the East and Horn of Africa and the Great Lakes;

(c) The number of stateless persons is anticipated to increase by 0.5 million, largely due to improved identification efforts and enhanced data collection, particularly by governments;

(d) The number of refugee returnees is projected to rise by 1.7 million, especially in the Syrian Arab Republic in the Middle East and North Africa and in the Sudan in the East and Horn of Africa and the Great Lakes;

(e) Similarly, the number of returned internally displaced persons is estimated to increase by 2.2 million, most notably in the Democratic Republic of the Congo in West and Central Africa and in the Syrian Arab Republic in the Middle East and North Africa;

(f) The number of internally displaced persons is projected to decline by 1.2 million. This decrease is primarily driven by reductions in the Syrian Arab Republic in the Middle East and North Africa, and in Ukraine in Europe;

(g) UNHCR anticipates an increase in the number of other persons of concern by 0.9 million, particularly in Afghanistan in Asia and the Pacific, as well as in the number of other people in need of international protection by 0.7 million in the Americas.

C. Analysis of past and current performance⁵

1. Past performance, global level

14. Table I.2 shows final budgets, funds available and expenditure from 2015 through 2024.

Table I.2

Budgets, funds available and expenditure 2015-2024

(In thousands of United States dollars)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Budget, funds available and expenditure										
Final budget	7,232,409	7,509,703	7,962,857	8,220,453	8,635,927	9,131,348	9,247,553	10,714,003	10,928,712	10,785,404
Funds available	3,706,762	4,410,812	4,510,043	4,710,322	4,826,213	5,403,551	5,153,271	6,180,261	5,715,912	5,178,907
Expenditure	3,294,815	3,967,096	4,083,352	4,226,254	4,415,291	4,837,666	4,917,975	5,607,083	5,166,555	4,932,551
Analysis in percentage terms										
Funds available as percentage of final budget	51%	59%	57%	57%	56%	59%	56%	58%	52%	48%
Funding gap	49%	41%	43%	43%	44%	41%	44%	42%	48%	52%
Expenditure as percentage of final budget	46%	53%	51%	51%	51%	53%	53%	52%	47%	46%
Expenditure as percentage of funds available	89%	90%	91%	90%	91%	90%	95%	91%	90%	95%

15. The last 10 years have seen the final programme budget increase at an average rate of 5 per cent, while funds available and expenditure rose at an average rate of 4 per cent and 5 per cent, respectively. The final budget for 2024 decreased by 1 per cent compared to 2023, as fewer large-scale emergencies required budget increases from supplementary budgets in 2024. Funds available reduced by 9 per cent, resulting in an increased funding gap of 52 per cent. Expenditure for 2024 amounted to \$4,932.6 million, with an implementation rate of 95 per cent.

16. Table I.3 presents the final budget, funds available and expenditure in 2024 by impact area. In 2024, UNHCR responded to 43 emergencies in 25 countries, including 26 new emergencies, which saw the number of forcibly displaced and stateless persons increase to 129.9 million. All impact areas experienced funding gaps in 2024. More details about the results achieved by impact area, globally and by region, and the consequences of the funding gap, are available in the UNHCR Global Report 2024.

⁵ The amounts in the tables and figures in this document are presented in thousands of United States dollars and rounded to the nearest thousand, unless stated differently. Totals may not add up owing to rounding.

Table I.3
2024 budget, funds available and expenditure – by impact area
(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available Funds as percentage of available final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>	
Attaining Favorable Protection Environments						
Impact area 1: Protect	2,771,069	1,543,025	56%	1,476,872	53%	96%
Realizing Rights in Safe Environments						
Impact area 2: Respond	5,113,334	2,453,995	48%	2,336,760	46%	95%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	1,296,961	609,771	47%	585,017	45%	96%
Securing Solutions						
Impact area 4: Solve	1,158,835	548,301	47%	525,508	45%	96%
Subtotal programmed activities	10,340,199	5,155,092	50%	4,924,158	48%	96%
Operational reserve	433,205	10,000	2%		0%	0%
Junior Professional Officers	12,000	13,815	115%	8,394	70%	61%
Total	10,785,404	5,178,907	48%	4,932,551	46%	95%

2. Past performance, regional level

17. Tables I.4 to I.10 show the budget, funds available and expenditure in 2024 for the seven regions.

Table I.4
2024 budget, funds available and expenditure for West and Central Africa
– by impact area
(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments	349,032	154,230	44%	149,980	43%	97%
Impact area 1: Protect						
Realizing Rights in Safe Environments	451,060	207,525	46%	199,939	44%	96%
Impact area 2: Respond						
Empowering Communities and Achieving Gender Equality	195,678	77,444	40%	75,958	39%	98%
Impact area 3: Empower						
Securing Solutions	119,367	43,227	36%	41,352	35%	96%
Impact area 4: Solve						
Total Region West and Central Africa	1,115,137	482,426	43%	467,227	42%	97%

18. In West and Central Africa, the 2024 final budget stood at \$1,115.1 million. Of the \$482.4 million in funds available, \$467.2 million (or 97 per cent) was implemented, representing 42 per cent of the final budget.

Table I.5

2024 budget, funds available and expenditure for the East and Horn of Africa and the Great Lakes – by impact area

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments						
Impact area 1: Protect	579,216	270,183	47%	263,617	46%	98%
Realizing Rights in Safe Environments						
Impact area 2: Respond	1,178,984	488,645	41%	472,351	40%	97%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	264,924	104,889	40%	101,679	38%	97%
Securing Solutions						
Impact area 4: Solve	185,925	64,539	35%	61,827	33%	96%
Total Region East and Horn of Africa and the Great Lakes	2,209,050	928,256	42%	899,475	41%	97%

19. In the East and Horn of Africa and the Great Lakes, the 2024 final budget stood at \$2,209.1 million. Of the \$928.3 million in funds available, \$899.5 million (or 97 per cent) was implemented, representing 41 per cent of the final budget.

Table I.6

2024 budget, funds available and expenditure for southern Africa – by impact area

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments						
Impact area 1: Protect	173,046	68,384	40%	66,630	39%	97%
Realizing Rights in Safe Environments						
Impact area 2: Respond	129,199	60,397	47%	58,317	45%	97%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	88,786	39,045	44%	38,305	43%	98%
Securing Solutions						
Impact area 4: Solve	101,122	29,162	29%	28,650	28%	98%
Total Region Southern Africa	492,154	196,988	40%	191,902	39%	97%

20. In southern Africa, the 2024 final budget was \$492.2 million. Of the \$197.0 million in funds available, \$191.9 million (or 97 per cent) was implemented, representing 39 per cent of the final budget.

Table I.7

**2024 budget, funds available and expenditure for the Middle East and North Africa
– by impact area**

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments						
Impact area 1: Protect	377,333	262,941	70%	245,662	65%	93%
Realizing Rights in Safe Environments						
Impact area 2: Respond	1,678,215	693,538	41%	668,053	40%	96%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	257,182	133,137	52%	127,296	49%	96%
Securing Solutions						
Impact area 4: Solve	101,048	53,303	53%	48,996	48%	92%
Total Region Middle East and North Africa	2,413,778	1,142,919	47%	1,090,007	45%	95%

21. In the Middle East and North Africa, the 2024 final budget amounted to \$2,413.8 million. Of the \$1,142.9 million in funds available, \$1,090.0 million (or 95 per cent) was implemented, representing 45 per cent of the final budget.

Table I.8

**2024 budget, funds available and expenditure for Asia and the Pacific
– by impact area**

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments	254,329	127,054	50%	120,729	47%	95%
Impact area 1: Protect						
Realizing Rights in Safe Environments	451,495	202,661	45%	192,540	43%	95%
Impact area 2: Respond						
Empowering Communities and Achieving Gender Equality	182,361	107,256	59%	104,339	57%	97%
Impact area 3: Empower						
Securing Solutions	105,030	63,140	60%	60,673	58%	96%
Impact area 4: Solve						
Total Region Asia and the Pacific	993,215	500,111	50%	478,281	48%	96%

22. In Asia and the Pacific, the 2024 final budget stood at \$993.2 million. Of the \$500.1 million in funds available, \$478.3 million (or 96 per cent) was implemented, representing 48 per cent of the final budget.

Table I.9

2024 budget, funds available and expenditure for Europe – by impact area

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments						
Impact area 1: Protect	540,734	318,502	59%	300,551	56%	94%
Realizing Rights in Safe Environments						
Impact area 2: Respond	607,389	351,732	58%	313,643	52%	89%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	114,117	30,096	26%	23,946	21%	80%
Securing Solutions						
Impact area 4: Solve	203,952	99,037	49%	93,512	46%	94%
Total Region Europe	1,466,193	799,367	55%	731,653	50%	92%

23. In Europe, the 2024 final budget was \$1,466.2 million. Of the \$799.4 million in funds available, \$731.7 million (or 92 per cent) was implemented, representing 50 per cent of the final budget.

Table I.10

2024 budget, funds available and expenditure for the Americas – by impact area

(In thousands of United States dollars)

	<i>Final budget</i>	<i>Funds available</i>	<i>Funds available as percentage of final budget</i>	<i>Expenditure</i>	<i>Expenditure as percentage of final budget</i>	<i>Expenditure as percentage of funds available</i>
Attaining Favorable Protection Environments						
Impact area 1: Protect	297,506	139,323	47%	135,644	46%	97%
Realizing Rights in Safe Environments						
Impact area 2: Respond	177,896	80,189	45%	75,820	43%	95%
Empowering Communities and Achieving Gender Equality						
Impact area 3: Empower	100,364	37,726	38%	36,625	0%	97%
Securing Solutions						
Impact area 4: Solve	258,805	122,537	47%	121,446	47%	99%
Total Region the Americas	834,571	379,774	46%	369,535	44%	97%

24. In the Americas, the 2024 final budget stood at \$834.6 million. Of the \$379.8 million in funds available, \$369.5 million (or 97 per cent) was implemented, representing 44 per cent of the final budget.

3. Current performance, the 2025 budget⁶

25. The 2025 annual budget of \$10,247.5 million was approved by the Executive Committee at its seventy-fifth plenary session in October 2024.

26. As at 31 May 2025, the cut-off date for the financial and budgetary data in this report, the 2025 current budget was \$10,604.2 million, a net increase of \$356.7 million, or 3 per cent, compared to the original annual budget for 2025. This was due to supplementary

⁶ The 2025 budget as adjusted by the High Commissioner as at 31 May 2025.

budgets established in support of the Middle East and Syria returns situations. In addition, there were transfers of \$27.6 million from the operational reserve in support of the Sudan situation.

27. Table I.11 shows the 2025 original and current budget by budget component. The variances between the 2025 original and current budget reflect the supplementary budgets for the Middle East and Syria returns situations and internal transfers. The 2025 current budget confirms that the largest relative share of requirements continues to be in the Middle East and North Africa (23 per cent), followed by the East and Horn of Africa and the Great Lakes (21 per cent), Europe (12 per cent) and West and Central Africa (11 per cent). The current requirements for the remaining regions fall within a range of 4 to 9 per cent, with country operational technical support representing 1 per cent. The current requirements for global programmes and Headquarters are consistent with past years, at 4 and 2 per cent of the total requirements, respectively.

Table I.11

2025 original and current budgets – by budget component

(In thousands of United States dollars)

/	2025 budget				Variance	
	Original		Current		Current vs Original	
	Amount	Percentage over total	Amount	Percentage over total	Amount	percentage change
West and Central Africa	1,191,027	12%	1,191,027	11%	0	0%
East and Horn of Africa & the Great Lakes	2,167,149	21%	2,184,721	21%	17,572	1%
Southern Africa	451,286	4%	451,286	4%	0	0%
Middle East and North Africa	2,122,341	21%	2,489,035	23%	366,694	17%
Asia and the Pacific	957,947	9%	957,947	9%	(0)	0%
Europe	1,247,124	12%	1,247,124	12%	(0)	0%
Americas	815,172	8%	815,172	8%	0	0%
Country operational technical support	155,057	2%	155,057	1%	0	0%
Subtotal country and regional programmes	9,107,105	89%	9,491,371	90%	384,266	4%
Global programmes	385,495	4%	383,646	4%	(1,849)	0%
Headquarters	255,501	2%	257,350	2%	1,849	1%
Subtotal programmed activities	9,748,101	95%	10,132,367	96%	384,266	4%
Operational reserve	487,405	5%	459,833	4%	(27,572)	-6%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	10,247,506	100%	10,604,200	100%	356,694	3%

28. Table I.12 compares the 2025 current budget to the original budget by impact area. The increase stems from the supplementary budgets established for the Middle East, supporting forcibly displaced persons in Lebanon and the Syrian refugee returns situation. In Lebanon, UNHCR is delivering protection, assisting with basic needs, and providing emergency shelter. In the Syrian Arab Republic, UNHCR is conducting robust protection monitoring for returnees, facilitating access to essential services for vulnerable persons, distributing non-food items, and providing legal aid, protection services and mental health and psychosocial support. In the course of 2025, the most significant increases were in impact area 4 (durable solutions), followed by impact area 2 (realizing basic rights in safe environments) and impact area 3 (empowering communities and achieving gender equality). This was followed by a marginal decrease in impact area 1 (attaining favourable protection environments). The variances reflect an increased focus and prioritization of resources on supporting solutions and providing protection, while addressing lifesaving needs.

Table I.12

2025 original and current budgets – by impact area

(In thousands of United States dollars)

	2025 Budget					
	Original		Current		Variance Current vs Original	
	Amount	Percentage over total	Amount	Percentage over total	Amount	Percentage change
Attaining Favorable Protection Environments Impact Area 1: Protect	2,591,441	25%	2,559,239	24%	(32,202)	-1%
Realizing Rights in Safe Environments Impact Area 2: Respond	4,427,036	43%	4,598,958	43%	171,922	4%
Empowering Communities and Achieving Gender Equality Impact Area 3: Empower	1,365,095	13%	1,428,843	13%	63,748	5%
Securing Solutions Impact Area 4: Solve	1,364,529	13%	1,545,327	15%	180,798	13%
Subtotal programmed activities	9,748,101	95%	10,132,367	96%	384,266	4%
Operational reserve	487,405	5%	459,833	4%	(27,572)	-6%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	10,247,506	100%	10,604,200	100%	356,694	3%

29. Expenditure for 2025 as at 31 May 2025, compared to the 2024 final expenditure, is presented in table I.13 by budget component. The table indicates similar expenditure proportions to that of 2024 with the Middle East and North Africa the highest at 20 per cent followed by the East and Horn of Africa and Great Lakes at 19 per cent and Europe at 13 per cent. The level of expenditure as at 31 May 2025 compared to the same period last year is 15 per cent lower, largely driven by the reduced funds available compared to 2024.

Table I.13
2024 and 2025 expenditure – by budget component
(In thousands of United States dollars)

	<i>2024 expenditure</i>		<i>2025 expenditure (as at 31 May 2025)</i>	
	<i>Amount</i>	<i>Percentage over total</i>	<i>Amount</i>	<i>Percentage over total</i>
West and Central Africa	467,227	9%	179,885	9%
East and Horn of Africa & the Great Lakes	899,475	18%	366,472	19%
Southern Africa	191,902	4%	87,189	4%
Middle East and North Africa	1,090,007	22%	386,056	20%
Asia and the Pacific	478,281	10%	198,683	10%
Europe	731,653	15%	266,338	13%
Americas	369,535	7%	142,589	7%
Country operational technical support	125,855	3%	54,959	3%
Subtotal country and regional programmes	4,353,935	88%	1,682,173	85%
Global programmes	327,758	7%	190,200	10%
Headquarters	242,464	5%	98,943	5%
Subtotal programmed activities	4,924,158	100%	1,971,316	100%
Junior Professional Officers	8,394	0%	3,315	0%
Total	4,932,551	100%	1,974,631	100%

D. Key initiatives

30. Given the projected 136.0 million forcibly displaced and stateless persons by the end of 2026, the mandate of UNHCR has never been more important. To preserve its capacity to deliver on its mandate, the organization has ensured a needs-driven approach to planning, with a focus on protection and solutions, lifesaving interventions and emergency response, where UNHCR has the greatest added value. Nevertheless, the organization will need to reflect on how best to deliver on its mandate in the current circumstances, including through changes in its operational presence and staffing.

31. The year 2025 marked a period of significant transition for UNHCR. In response to decreased funding, UNHCR was compelled to make tough operational decisions, with a focus on sustaining critical activities that address the most urgent needs of the forcibly displaced and prioritizing those at greatest risk. Country plans for 2026 were developed in close consultation with host governments and partners, and resources were allocated based on context, protection outcomes, and potential for solutions. The Office's programme of work for 2026 is more streamlined, with a sharper focus on delivering results with efficiency and impact, while aligning available resources to safeguard the most essential activities. Budget adjustments reflect a combination of factors and changes in operational context, including increases in returns, more focused responses to situations of internal displacement, and a gradual shift from large-scale humanitarian assistance to more targeted, protection- and inclusion-oriented programming in some contexts. Finally, the Office has redoubled its resource mobilization efforts to meet the needs outlined in the budget to the fullest extent possible.

32. To ensure that those most vulnerable and at greatest risk are not left behind, UNHCR will strengthen collaboration with United Nations partners and other stakeholders to enhance their engagement in areas aligned with their respective mandates. The 2026 programme will be guided by the strategic directions for 2022–2026, the Global Compact on Refugees and active engagement in the Secretary-General’s UN80 Initiative.

33. The following key initiatives represent areas of focus that UNHCR will undertake in 2026 to support the delivery of its mandate:

1. Deepen the focus on core areas of the protection response

34. UNHCR will prioritize life-saving protection activities, including registration and documentation, asylum capacity-building, community-based protection, child protection and legal assistance. In doing so, UNHCR will seek to enable greater reliance on national and local actors, while advocating inclusion in national systems, where feasible. The Office will strengthen fair and efficient asylum systems by supporting States in developing legal frameworks and national systems. Along key migration routes, UNHCR will deliver coordinated, protection-centred responses, strengthen national capacities to manage population movements, and support voluntary return and reintegration. To address statelessness, UNHCR will support States to develop sound birth registration and nationality laws, with support from the Global Alliance on Statelessness. The Office will harness the meaningful participation of persons of concern in all aspects of its programming and strengthen communication and feedback mechanisms that foster community engagement.

2. Retain strong emergency responses

35. UNHCR will pursue more scalable and cost-effective emergency mechanisms, working closely with United Nations partners, ensuring that its response is more effective, locally driven and sustainable. UNHCR’s strengths lie in its capacity to pre-position essential supplies and maintain rapid deployment teams, which allow for swift responses. At the same time, emergency teams will be leaner and more mobile, focusing on coordination and technical support, while local actors and national systems will play a larger role in delivering emergency aid. Activities will also be transitioned to other United Nations entities, governments and local partners, in the immediate months after the onset of an emergency, where possible.

3. Advance sustainable responses in line with the Global Compact on Refugees

36. The number of forcibly displaced and stateless persons continues to grow, with increasing needs and shrinking financial support. Low- and middle-income countries, where the majority of the displaced live, continue to shoulder immense responsibility, often under considerable strain. Sustainable responses, shaped through consultations with Member States and the international community, leverage opportunities and support national leadership to improve self-reliance and the long-term wellbeing of displaced and host communities. Aligned with the Global Compact on Refugees, sustainable responses recognize that the solution to a refugee situation cannot be achieved without international cooperation. In countries where partnerships and co-financing mechanisms are strongest, UNHCR will increasingly act as a facilitator, mobilizing the support of development actors and civil society. All efforts will align with national plans and harness the multi-stakeholder Global Refugee Forum pledge framework for coherence and impact. Over 3,400 pledges were made during the Global Refugee Forums in 2019 and 2023, with over 600 fulfilled and 1,300 in progress. In 2026, UNHCR will use its convening role to advocate for increased support and funding to further self-reliance, inclusion and solutions.

37. In 2026, while the needs of forcibly displaced persons remain significant, the budget continues to be needs-driven. The Office will progressively shift from direct service delivery towards supporting national systems and engaging ongoing development efforts. UNHCR will prioritize a supportive role over a leading one, particularly in countries with strong institutional capacity. In coordination with United Nations Country Teams and Resident Coordinators, alongside development actors and the private sector, UNHCR will facilitate durable solutions to displacement, including voluntary repatriation, local integration, resettlement and complementary pathways.

4. Advance the efficiency agenda

38. The downsizing of the workforce in 2025 necessitated a reconfiguration of internal structures. UNHCR undertook a comprehensive review of its operational footprint and structure. This led to the closure of country offices, sub-offices and other types of presence, as well as to streamlined functions at Headquarters and in the regional bureaux. Table III.1 shows that the workforce in 2026 is reduced by some 4,000 posts, partially reflecting the transition from international positions to national officer categories in the operations. The restructuring supports a leaner, more agile workforce while preserving operational capacity. It also enables the Office to scale up as needed through new contracting modalities and affiliate workforce arrangements, ensuring that the ability to deliver remains intact despite a reduced core workforce.

39. Building on the structural adjustments initiated in 2025, the organization will continue consolidating functions and simplifying business processes to enhance operational efficiency. UNHCR will build on and leverage its business transformation and new systems, streamlining workflows and implementing further economies of scale. It will aim to achieve greater efficiency gains through shared services, joint operational models, digital platforms, and optimization of its operational footprint. UNHCR will continue to engage in common services and premises with United Nations partners to reduce duplication and maximize collective impact.

40. UNHCR is exploring outsourcing options for functions that do not need to be carried out by its workforce. It is also working on streamlining its internal processes in the areas of finance, administration and supply management, while centralizing certain support functions to enhance efficiency.

41. UNHCR will support implementation of the Secretary-General's UN80 Initiative by advancing strategic initiatives, strengthening the delivery of its mandate and contributing to forward-looking structural reforms. In 2026, UNHCR will deepen engagement across the three reform streams by aligning its internal review with system-wide efforts, including testing new approaches for common services and delivery. Through the Inter-Agency Standing Committee's "humanitarian reset", UNHCR will promote a leaner and more adaptable coordination model. Within the Chief Executive Board's High-Level Committee on Management, UNHCR will continue to be engaged in its efficiency efforts. Cost-saving opportunities will be pursued through other system-wide initiatives, including joint travel procurement, common surge rosters and shared supply chains, enabling operational flexibility and improved efficiency.

E. Programme budget for 2026

42. The following section presents a series of tables comparing the proposed 2026 budget with the current 2025 budget, including for impact, outcome and enabling areas. It also presents the alignment of the proposed 2026 budget and current 2025 budget with the sustainable development goals, as well as breakdowns by population groups and budget components. Table I.14 compares the 2026 proposed budget to the 2025 current budget by impact area, with the proposed budget by impact area described below:

(a) The budget for impact area 1, attaining favourable protection environments, amounts to \$2,099.3 million, or 25 per cent of the 2026 proposed budget, a decrease of \$460.0 million, or 18 per cent compared to the 2025 current budget. However, the share of impact area 1 in the overall budget increased slightly from 24 per cent in 2025 to 25 per cent in 2026, with a maintained strategic emphasis on protection. An increase in the Americas (\$34.1 million) reflects a concerted regional protection focus. UNHCR will sustain investment in protection, including access to documentation, territory and asylum, and border monitoring. It will also promote legal safeguards to prevent and resolve cases of statelessness;

(b) Impact area 2, realizing rights in safe environments, totals \$3,218.8 million of the 2026 proposed budget, a decrease of \$1,380.2 million, or 30 per cent, compared to the 2025 current budget. This reflects the gradual shift across regions from direct service delivery

towards supporting national systems and engaging development efforts, with the highest decreases in the Middle East and North Africa and in Europe. The share of impact area 2 in the overall budget decreased from 43 per cent in 2025 to 38 per cent in 2026. UNHCR will continue responding to emergencies, including through robust coordination with partners, while advancing the transition from short-term crisis management to long-term resilience-building. Opportunities to foster inclusion in national systems will be sought, whenever possible. UNHCR will maintain and strengthen its rapid deployment capacity, pre-position relief supplies and support a global network of trained emergency personnel;

(c) The budget for impact area 3, empowering communities and achieving gender equality, totals \$1,195.1 million, with a decrease of \$233.7 million, or 16 per cent, compared to the 2025 current budget, reflecting decreases across all regions. Through this impact area, UNHCR will strengthen community empowerment self-reliance and economic inclusion. The share of impact area 3 in the overall budget will increase from 13 per cent in 2025 to 14 per cent in 2026. While the overall reduction is smaller compared to those in impact areas 1 and 2, this reflects more targeted empowerment initiatives, integrated into broader protection and solutions strategies. The East and Horn of Africa and Great Lakes has the largest budget in this impact area, reflecting continued investment in community-based protection and livelihoods, where empowerment is central to resilience and solutions programming. In West and Central Africa, the approach of UNHCR emphasizes empowerment as a pathway to social cohesion and durable solutions. UNHCR will invest in the meaningful participation of displaced and stateless persons, including by partnering with community-led organizations, particularly those run by women, and will support two-way communication channels to facilitate feedback and response;

(d) The budget for impact area 4, securing solutions, totals \$1,575.0 million, reflecting a 2 per cent increase, or \$29.6 million, compared to the 2025 current budget. This represents an increase in the share of impact area 4 in the overall budget from 15 per cent in 2025 to 19 per cent in 2026. The main increases are in the Middle East and North Africa (\$77.2 million), Asia and the Pacific (\$18.7 million) and West and Central Africa (\$5.9 million). In Iraq, Lebanon and the Syrian Arab Republic, the increase marks a strategic pivot towards supporting area-based return and reintegration efforts. In Asia and the Pacific, increases are driven by investments in voluntary return, complementary pathways and regional cooperation frameworks. In West and Central Africa, UNHCR will enhance support for return and reintegration in countries like the Central African Republic, Chad and Nigeria, working closely with governments and development actors to promote sustainable solutions; UNHCR will advance efforts to end statelessness by promoting the acquisition of nationality. It will also promote burden- and responsibility-sharing and identify opportunities to implement the Global Compact on Refugees, with the aim of strengthening humanitarian and development cooperation in support of host countries.

Table I.14

2025 current budget and 2026 proposed budget – by impact area

(In thousands of United States dollars)

Impact area	Core indicators for impact areas	2025 Current		2026 Proposed		Variance Current vs Proposed	Percentage change
		Amount	Percentage over total	Amount	Percentage over total		
Attaining Favorable Protection Environments Impact Area 1: Protect	Proportion of people seeking international protection who are able to access asylum procedures Proportion of people who are able to move freely within the country of habitual residence Number of persons who are reported refouled	2,559,239	24%	2,099,285	25%	(459,954)	-18%
Realizing Rights in Safe Environments Impact Area 2: Respond	Proportion of people living below the national poverty line Proportion of people residing in physically safe and secure settlements with access to basic facilities Proportion of people with access to health services	4,598,958	43%	3,218,783	38%	(1,380,175)	-30%
Empowering Communities and Achieving Gender Equality Impact Area 3: Empower	Proportion of people who have the right to decent work Proportion of children and young people enrolled in primary education Proportion of children and young people enrolled in secondary education	1,428,843	13%	1,195,107	14%	(233,736)	-16%
Securing Solutions Impact Area 4: Solve	Proportion of people feeling safe walking alone in their neighborhood after dark Number of refugees who voluntarily return in safety and dignity to their country of origin Number of people who departed on resettlement Number of people who departed through complementary pathways Number of stateless people for whom nationality is granted or confirmed Number of refugees for whom residency status is granted or confirmed	1,545,327	15%	1,574,940	19%	29,613	2%
Subtotal programmes activities		10,132,367	96%	8,088,115	95%	(2,044,252)	-20%
Operational reserve		459,833	4%	404,406	5%	(55,427)	-12%
Junior Professional Officers		12,000	0%	12,000	0%	-	0%
Total		10,604,200	100%	8,504,521	100%	(2,099,679)	-20%

43. Table I.15 compares the 2026 proposed budget to the 2025 current budget by outcome and enabling areas.

44. Prioritized outcomes align with the Office's comparative advantage and mandated responsibilities. In 2026, the protection-related outcome areas collectively account for 21 per cent of the proposed budget. These include access to territory and documentation (outcome area 1), status determination (outcome area 2), protection policy and law (outcome area 3), safety and access to justice (outcome area 6), and community engagement (outcome area 7). While some areas experienced reductions due to strategic evolution of the Office's response and operational consolidation, the overall allocation underscores the prioritization of legal protection, identity documentation, and community-based protection mechanisms, particularly in the East and Horn of Africa and Great Lakes, in West and Central Africa, and in the Americas. Outcome area 1 decreased by 7 per cent compared to the 2025 budget. This reduction is proportionally much smaller than the overall 20 per cent decrease in the total 2026 budget compared to 2025, with increases in the budgets for Argentina, Brazil, Burkina Faso, Chad, Nigeria, Uganda and Venezuela (Bolivarian Republic of).

45. In 2026, the combined allocation for durable solutions—including voluntary repatriation and reintegration (outcome area 14), resettlement and complementary pathways (outcome area 15), and local integration (outcome area 16), represents 13 per cent of the total proposed budget. This marks an increase from 11 per cent allocated in the 2025 budget and reflects the organization's sustained commitment to solutions, with a stronger focus on return and local integration, supported by more targeted, context-specific approaches to livelihoods and resettlement. The increase is driven by support planned for returns to Afghanistan, the Democratic Republic of the Congo and the Syrian Arab Republic. Outcome area 15 saw reductions due to lower resettlement quotas, particularly in the Americas and Europe. Outcome area 16 remains stable in 2026, with notable investments in Ukraine and in the Americas to support social infrastructure and inclusion.

46. Given the strong focus on solutions, the percentage of the proposed 2026 budget allocated under four outcome areas – sustainable housing and settlements (outcome area 9), healthy lives (outcome area 10), education (outcome area 11) and clean water, sanitation and hygiene (outcome area 12) – has slightly decreased to 20 per cent compared to 21 per cent in 2025. These reductions reflect a broader strategic transition from direct service provision to enabling national systems and durable solutions, where feasible, in Asia and the Pacific, the Middle East and North Africa, and West and Central Africa. Outcome area 9, sustainable housing interventions, is being reoriented toward resilience and self-reliance, particularly in Lebanon and Ukraine. Outcome area 10, healthy lives, reflects a transition to partner-led service delivery and the phasing out of secondary health services. Despite the reduction, targeted investments remain in place to support essential services for vulnerable populations in Afghanistan, Ethiopia, South Sudan and the Sudan.

47. While outcome area 8 (well-being) remains the single largest component part of the budget, representing 19 per cent in 2026, it has seen a 30 per cent reduction in allocation compared to 2025. Under this outcome area, UNHCR is shifting from broad humanitarian assistance to more targeted support. The decreases are due to the continued shift in Europe toward inclusion in national systems and in the Middle East and North Africa to more targeted assistance, especially in internal displacement settings. In the East and Horn of Africa and Great Lakes there is an increase for assistance to meet basic needs in South Sudan and Uganda, with a focus on resilience.

48. In 2026, the five enabling areas correspond to 10 per cent of the total budget, a decrease of 1 per cent compared to 2025. An overall decrease of 23 per cent across all enabling areas in 2026 is slightly higher than the decrease across outcome areas. This reflects efforts to streamline operational and administrative functions in line with broader budget constraints. A reduction of 37 per cent in systems and processes (enabling area 17) is partially attributed to the restructuring of headquarters divisions and entities, reflecting a realignment between enabling areas. The 26 per cent decrease in operational support and supply chain (enabling area 18) has seen the largest decreases in the East and Horn of Africa and Great Lakes, the Middle East and North Africa, and West and Central Africa. External engagement (enabling area 20) modestly decreased by 12 per cent, as it remains a critical area for maintaining donor relations and public advocacy, while leadership and governance (enabling

area 21) decreased by 25 per cent. These reductions reflect a strategic consolidation of enabling functions, while preserving core programmatic delivery.

Table I.15
2025 current and 2026 proposed budget – by outcome and enabling areas
(In thousands of United States dollars)

Outcome Area	Core indicators	2025 Current		2026 Proposed		Variance Current vs Proposed	Percentage change
		Amount	Percentage over total	Amount	Percentage over total		
Access to Territory, Registration and Documentation Outcome area 1	Proportion of refugees and asylum seekers registered on an individual basis	745,568	7%	694,307	8%	(51,261)	-7%
	Proportion of children under 5 years of age whose births have been registered with a civil authority						
	Proportion of people with legally recognized identity documents or credentials						
Status Determination Outcome area 2	Average processing time (in days) from registration to first instance asylum decision	202,454	2%	155,091	2%	(47,363)	-23%
	Proportion of people undergoing asylum procedures who have access to legal representation						
	Proportion of people undergoing asylum procedures who have access to an effective appeal mechanism after first instance rejection of their claim						
Protection Policy and Law Outcome area 3	Extent national legal framework is in line with the 1951 Convention and/or its 1967 Protocol	260,758	2%	209,492	2%	(51,266)	-20%
	Extent national legal framework is in line with the 1961 Convention on the Reduction of Statelessness						
Gender-based Violence Outcome area 4	Proportion of people who know where to access available GBV services	331,160	3%	261,688	3%	(69,472)	-21%
	Proportion of people who do not accept violence against women						
	Proportion of survivors who are satisfied with GBV case management services						
Child Protection Outcome area 5	Proportion of children at heightened risk who are supported by a Best Interests Procedure	224,562	2%	196,755	2%	(27,807)	-12%
	Proportion of children who participate in community-based child protection programmes						
	Proportion of unaccompanied and separated children who are in an alternative care arrangement						

Outcome Area	Core indicators	2025 Current		2026 Proposed		Variance Current vs Proposed	Percentage change
		Amount	Percentage over total	Amount	Percentage over total		
Safety and Access to Justice Outcome area 6	Number of people arrested or detained related to immigration control or legal status	326,985	3%	237,235	3%	(89,750)	-27%
Community Engagement and Women's Empowerment Outcome area 7	Extent participation of displaced and stateless people across programme phases is supported	608,589	6%	497,327	6%	(111,262)	-18%
	Proportion of people who have access to safe feedback and response mechanisms						
	Proportion of women participating in leadership/management structures						
Well-Being and Basic Needs Outcome area 8	Proportion of people that receive cash transfers and/or non-food items	2,265,712	21%	1,581,124	19%	(684,587)	-30%
	Proportion of people with primary reliance on clean (cooking) fuels and technology						
Sustainable Housing and Settlements Outcome area 9	Proportion of people living in habitable and affordable housing	1,069,367	10%	799,998	9%	(269,370)	-25%
	Proportion of people that have energy to ensure lighting						
Healthy Lives Outcome area 10	Proportion of children aged 9 months to five years who have received measles vaccination	504,079	5%	387,078	5%	(117,001)	-23%
	Proportion of births attended by skilled health personnel						
Education Outcome area 11	Proportion of young people enrolled in tertiary and higher education	460,353	4%	369,861	4%	(90,492)	-20%
	Proportion of children and young people enrolled in the national education system						
Clean Water, Sanitation and Hygiene Outcome area 12	Proportion of people using at least basic drinking water services	234,173	2%	197,418	2%	(36,755)	-16%
	Proportion of people with access to a safe household toilet						
Self Reliance, Economic Inclusion and Livelihoods Outcome area 13	Proportion of people with an account at a bank or other financial institution or with a mobile-money-service provider	587,494	6%	489,041	6%	(98,453)	-17%
	Proportion of people who self-report positive changes in their income compared to previous year						
	Proportion of people (working age) who are unemployed						

Outcome Area	Core indicators	2025 Current		2026 Proposed		Variance Current vs Proposed	Percentage change
		Amount	Percentage over total	Amount	Percentage over total		
Voluntary Repatriation and Sustainable Reintegration Outcome area 14	Proportion of returnees with legally recognized identity documents or credentials	499,665	5%	561,181	7%	61,516	12%
Resettlement and Complementary Pathways Outcome area 15	Number of refugees submitted by UNHCR for resettlement	225,754	2%	150,474	2%	(75,280)	-33%
	Number of people admitted through complementary pathways from the host country						
Local Integration and other Local Solutions Outcome area 16	Proportion of people with secure tenure rights to housing and/or land	427,659	4%	409,295	5%	(18,364)	-4%
	Proportion of people covered by national social protection systems						
Subtotal Outcome areas		8,974,334	85%	7,197,366	85%	(1,776,968)	-20%
Enabling area							
Systems and processes Enabling area 17	Per cent of official guidance reviewed within 5 years of issuance	162,034	2%	101,838	1%	(60,196)	-37%
	Per cent of operations, Bureaus and entities implementing multi-year strategic plans						
	Programme budget preparation and approval managed in a timely manner						
	Per cent of annual risk reviews completed						
	Secure IT systems and processes in place and regularly maintained						
Operational support and supply chain Enabling area 18	Number of emergency deployments in a given year	450,548	4%	332,589	4%	(117,960)	-26%
	Number of people forced to flee that can be assisted with Core Relief Items prepositioned in UNHCR Global Stockpiles						
	Number of critical security incidents managed						
People and culture Enabling area 19	Per cent distribution of UNHCR workforce by gender (female/male) and region	91,412	1%	63,069	1%	(28,343)	-31%
	Per cent Personnel (at P4 and above level) enrolled in learning and development activities to develop their managerial and leadership capabilities						
	Per cent of UNHCR staff who have completed mandatory trainings						
	Per cent of incidents of Sexual Harassment brought to the attention of the Victim Care Officer where the victim chooses to engage in a resolution process						

Outcome Area	Core indicators	2025 Current		2026 Proposed		Variance Current vs Proposed	Percentage change
		Amount	Percentage over total	Amount	Percentage over total		
External engagement and resource mobilization	Total voluntary contributions or funds raised from public and private sector donors	415,278	4%	363,999	4%	(51,279)	-12%
Enabling area 20	Per cent and dollar funding gap in the UNHCR Global Budget						
	Number of yearly visits to Global Focus						
	Per cent increase in audience reach across owned digital and social media channels and earned external channels						
	Per cent of total annual expenditure spent on implementing partnerships (including local & national partners)						
Leadership and Governance	Proportion of evaluations completed annually on time as per rolling evaluation work plan (disaggregated centralized/decentralized)	38,760	0%	29,254	0%	(9,506)	-25%
Enabling area 21	Median time taken to assess complaints						
	Number of governance meetings organized during the year in a timely manner						
Subtotal Enabling areas		1,158,033	11%	890,749	10%	(267,284)	-23%
Subtotal programmes activities		10,132,367	96%	8,088,115	95%	(2,044,252)	-20%
Operational reserve		459,833	4%	404,406	5%	(55,427)	-12%
Junior Professional Officers		12,000	0%	12,000	0%	-	0%
Total		10,604,200	100%	8,504,521	100%	(2,099,679)	-20%

49. Table I.16 presents the relationship between the 2026 proposed budget and the sustainable development goals. Seventy-four per cent of the 2026 proposed budget contributes to ten goals. The overall decrease in the 2026 proposed budget compared to 2025 and the variances by outcome and enabling areas result in changes in the Office's contributions to the goals, with a 21 per cent reduction compared to 2025. Amounts have decreased, ranging from a 30 per cent decrease under no poverty (goal 1) to a 7 per cent reduction under peace, justice and strong institutions (goal 16). UNHCR is, nevertheless, driving progress on the sustainable development goals through its core protection work and resilience-building for displaced populations.

Table I.16

Mapping of 2025 current budget and 2026 proposed budget according to the sustainable development goals

(In thousands of United States dollars)

<i>Sustainable Development Goal</i>	<i>2025 Current</i>		<i>2026 Proposed</i>		<i>Variance Current vs Proposed</i>	<i>Percentage change</i>
	<i>Amount</i>	<i>Percentage over total</i>	<i>Amount</i>	<i>Percentage over total</i>		
1: No poverty	2,265,712	21%	1,581,124	19%	(684,587)	-30%
3: Good health and well-being	504,079	5%	387,078	5%	(117,001)	-23%
4: Quality education	460,353	4%	369,861	4%	(90,492)	-20%
5: Gender equality	939,750	9%	759,015	9%	(180,734)	-19%
6: Clean water and sanitation	234,173	2%	197,418	2%	(36,755)	-16%
8: Decent work and economic growth	587,494	6%	489,041	6%	(98,453)	-17%
10: Reduced inequalities	688,416	6%	618,786	7%	(69,630)	-10%
11: Sustainable cities and communities	1,069,367	10%	799,998	9%	(269,370)	-25%
16: Peace, justice and strong institutions	745,568	7%	694,307	8%	(51,261)	-7%
17: Partnerships for the goals	415,278	4%	363,999	4%	(51,279)	-12%
Subtotal for results mapped to sustainable development goals	7,910,191	75%	6,260,628	74%	(1,649,563)	-21%
Subtotal for results unmapped to sustainable development goals	2,222,176	21%	1,827,487	21%	(394,689)	-18%
Subtotal programmed activities	10,132,367	96%	8,088,115	95%	(2,044,252)	-20%
Operational reserve	459,833	4%	404,406	5%	(55,427)	-12%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	10,604,200	100%	8,504,521	100%	(2,099,679)	-20%

50. Table I.17 illustrates budgets by population group. The overall distribution by group remains consistent with trends from previous years. However, since the budget has decreased, there is an overall decrease in each group. The decreases indicate programmatic shifts in several operations, including a more focused response to internal displacement, increased willingness of some governments to include displaced persons in national systems, and ongoing returns to the Syrian Arab Republic. Therefore, the reduction in the refugee and asylum-seeker budget is primarily concentrated in the Middle East and North Africa (particularly in Iraq, Jordan and Lebanon) and in Europe (Türkiye), as further returns to the Syrian Arab Republic are anticipated as conditions become more favourable.

51. The reduction in budgets for internally displaced persons results from evolving engagement in some contexts, including reduced engagement in Iraq, and a shift toward more focused, area-based protection in the Syrian Arab Republic and Yemen. The approach to returnees is shifting toward locally-led systems that are sustainable and rooted in community needs. In the Americas, partnering with municipalities, civil society and the private sector,

UNHCR continues to build stronger, locally-led responses. In Afghanistan, in the Asia and Pacific, area-based approaches will guide reintegration programming. Despite the overall budget reduction, statelessness remains a core mandated priority. The approach is increasingly targeted and focuses on legal reforms and strategic interventions in selected countries. A budget increase is projected in the Americas, largely in response to heightened needs in the Dominican Republic and Haiti.

Table I.17

2024 final budget, 2025 current budget and 2026 proposed budget – by population groups

(In thousands of United States dollars)

<i>Population group</i>	<i>2024 Final</i>	<i>Percentage over total</i>	<i>2025 Current</i>	<i>Percentage over total</i>	<i>2026 Proposed</i>	<i>Percentage over total</i>
Refugees and asylum-seekers	7,444,809	69%	7,284,528	69%	5,877,264	69%
Stateless persons	153,972	1%	154,003	1%	99,923	1%
Returnees	837,454	8%	1,178,158	11%	956,032	11%
Internally displaced persons	1,903,963	18%	1,515,678	14%	1,154,897	14%
Subtotal programmed activities	10,340,199	96%	10,132,367	96%	8,088,115	95%
Operational reserve	433,205	4%	459,833	4%	404,406	5%
Junior Professional Officers	12,000	0%	12,000	0%	12,000	0%
Total	10,785,404	100%	10,604,200	100%	8,504,521	100%

52. Table I.18 provides an overview of the 2026 proposed budget by budget component. The proposed budget totals \$8,504.5 million, of which \$8,088.1 million is allocated for programmed activities, \$404.4 million for the operational reserve⁷ and \$12.0 million for Junior Professional Officers.

53. The relative share of requirements for the proposed budget ranges from 23 per cent for the East and Horn of Africa and the Great Lakes to 8 per cent for the Americas. Country operational technical support represents 2 per cent of the proposed budget. The global programmes and headquarters components represent 4 per cent and 2 per cent, respectively.

⁷ In accordance with the revised UNHCR financial rules, the operational reserve is constituted at an amount equivalent to 5 per cent of the proposed programmed activities in the programme budget submitted for Executive Committee approval.

Table I.18

2026 proposed budget – by budget component

(In thousands of United States dollars)

	<i>Amount</i>	<i>Percentage over total</i>
West and Central Africa	1,259,429	15%
East and Horn of Africa & the Great Lakes	1,981,811	23%
Middle East and North Africa	1,628,497	19%
Asia and the Pacific	865,199	10%
Europe	942,293	11%
Americas	715,246	8%
Country operational technical support	146,448	2%
Subtotal country and regional programmes	7,538,922	89%
Global programmes	344,299	4%
Headquarters	204,894	2%
Subtotal programmed activities	8,088,115	95%
Operational reserve	404,406	5%
Junior Professional Officers	12,000	0%
Total	8,504,521	100%

54. Table I.19 compares the 2025 original and current budget with the 2026 proposed budget by budget component, showing decreases in all the regions.

55. The variances in country and regional programmes are explained in chapter II, section A, while variances in the global programmes and headquarters budgets are explained in chapter II, section B. Table I.19 and the tables that follow show the 2025 original and current budgets restated to ensure comparability with the 2026 proposed budget, in view of the structural changes taking place and in particular the closure of the Regional Bureau for Southern Africa effective 1 October 2025 with operations in the region being absorbed by the Regional Bureaux for East and Horn of Africa and Great Lakes and for West and Central Africa.

Table I.19

2025 original and current budgets and 2026 proposed budget – by budget component

(In thousands of United States dollars)

	<i>2025 budget (restated)</i>				<i>2025</i>		<i>Variance</i>		<i>Variance</i>	
	<i>Original</i>		<i>Current</i>		<i>Proposed</i>		<i>Proposed vs Current</i>		<i>Proposed vs Original</i>	
	<i>Amount</i>	<i>Percentage over total</i>	<i>Amount</i>	<i>Percentage over total</i>	<i>Amount</i>	<i>Percentage over total</i>	<i>Amount</i>	<i>Percentage change</i>	<i>Amount</i>	<i>Percentage change</i>
West and Central Africa	1,459,173	14%	1,459,173	14%	1,259,429	15%	(199,744)	-14%	(199,744)	-14%
East and Horn of Africa & the Great Lakes	2,336,040	23%	2,353,612	22%	1,981,811	23%	(371,801)	-16%	(354,229)	-15%
Southern Africa	14,249	0%	14,249	0%	-	0%	(14,249)	-100%	(14,249)	-100%
Middle East and North Africa	2,115,366	21%	2,482,060	23%	1,628,497	19%	(853,563)	-34%	(486,869)	-23%
Asia and the Pacific	957,947	9%	957,947	9%	865,199	10%	(92,748)	-10%	(92,748)	-10%
Europe	1,247,124	12%	1,247,124	12%	942,293	11%	(304,832)	-24%	(304,832)	-24%
Americas	815,172	8%	815,172	8%	715,246	8%	(99,927)	-12%	(99,927)	-12%
Country Operational Technical Support	155,057	2%	155,057	1%	146,448	2%	(8,609)	-6%	(8,609)	-6%
Subtotal country and regional programmes	9,100,129	89%	9,484,395	89%	7,538,922	89%	(1,945,473)	-21%	(1,561,207)	-17%
Global programmes	392,470	4%	390,622	4%	344,299	4%	(46,322)	-12%	(48,171)	-12%
Headquarters	255,501	2%	257,350	2%	204,894	2%	(52,456)	-20%	(50,607)	-20%
Subtotal programmed activities	9,748,101	95%	10,132,367	96%	8,088,115	95%	(2,044,252)	-20%	(1,659,986)	-17%
Operational reserve (OR)	487,405	5%	459,833	4%	404,406	5%	(55,427)	-12%	(82,999)	-17%
Junior Professional Officers	12,000	0%	12,000	0%	12,000	0%	-	0%	-	0%
Total	10,247,506	100%	10,604,200	100%	8,504,521	100%	(2,099,679)	-20%	(1,742,985)	-17%

56. Table I.20 shows that of the \$356.7 million in supplementary needs in 2025 (column b1), these requirements have been incorporated in the 2026 programme (column E) for the East and Horn of Africa and the Great Lakes and for the Middle East and North Africa.

Table I.20

2025 current budget and budget adjustments, 2025 original budget and 2026 proposed budget – by budget component

(In thousands of United States dollars)

	2025 current budget (restated) (1)	2025 budget (restated) adjustments				2025 original budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Supplementary budgets	Budget transfers	Budget reduction	Total adjustments	Amount	Amount	Amount	Percentage
		Amount	Amount	Amount	Amount				
	A.	b1	b2	b3	B.	C. (A.+B.)	D.	E. (D.-C.)	
West and Central Africa	1,459,173	-	-	-	-	1,459,173	1,259,429	(199,744)	-14%
East and Horn of Africa and Great Lakes	2,353,612	-	(17,572)	-	(17,572)	2,336,040	1,981,811	(354,229)	-15%
Southern Africa	14,249	-	-	-	-	14,249	-	(14,249)	-100%
Middle East and North Africa	2,482,060	(356,694)	(10,000)	-	(366,694)	2,115,366	1,628,497	(486,869)	-23%
Asia and the Pacific	957,947	-	-	-	-	957,947	865,199	(92,748)	-10%
Europe	1,247,124	-	-	-	-	1,247,124	942,293	(304,832)	-24%
Americas	815,172	-	-	-	-	815,172	715,246	(99,927)	-12%
Country operational technical support	155,057	-	-	-	-	155,057	146,448	(8,609)	-6%
Subtotal country and regional programmes	9,484,395	(356,694)	(27,572)	-	(384,266)	9,100,129	7,538,922	(1,561,207)	-17%
Global programmes	390,622	-	1,849	-	1,849	392,470	344,299	(48,171)	-12%
Headquarters	257,350	-	(1,849)	-	(1,849)	255,501	204,894	(50,607)	-20%
Subtotal programmed activities	10,132,367	(356,694)	(27,572)	-	(384,266)	9,748,101	8,088,115	(1,659,986)	-17%
Operational reserve	459,833	-	27,572	-	27,572	487,405	404,406	(82,999)	-17%
Junior Professional Officers	12,000	-	-	-	-	12,000	12,000	-	0%
Total	10,604,200	(356,694)	-	-	(356,694)	10,247,506	8,504,521	(1,742,985)	-17%

⁽¹⁾ At 31 May 2025.

II. Programmed activities

57. The budget for programmed activities consists of three components: country and regional programmes, global programmes and headquarters. Activities under country and regional programmes include also activities under country operational support. Reserves and the Junior Professional Officer programme are not included. The 2026 programmed activities total \$8,088.1 million, of which \$7,538.9 million is allocated to country and regional programmes. In 2026 there will be six regional bureaux. As part of the organization's restructuring, the Regional Bureau for Southern Africa will be closed effective 1 October 2025, with the operations in the region being absorbed into the existing portfolios of the Regional Bureaux for the East and Horn of Africa and Great Lakes and for West and Central Africa. The Regional Bureau for West and Central Africa will expand its coverage to include the Congo (Republic of) and the Democratic Republic of the Congo. Similarly, the Regional Bureau for the East and Horn of Africa and Great Lakes will expand its coverage to include Angola, Malawi, Mozambique and Zambia, as well as the Representation in South Africa.

A. Country and regional programmes

58. This section presents the 2026 programme budget requirements in the regions and country operational technical support (tables II.1 to II.7), comparing the 2025 current budget (restated) with the 2026 proposed budget. While rooted in the unique context of each operation, the budgets in the regions reflect their strategic focus areas, flagship initiatives, funding outlooks, and planning requirements. The outcomes of this priority-setting exercise are outlined below.

59. Detailed budgets by impact area are contained in annex I, tables 2a and 2b.

1. West and Central Africa

Table II.1

2025 current budget and 2026 proposed budget – West and Central Africa⁸

(In thousands of United States dollars)

	<i>2025 current budget</i>	<i>2026 proposed budget</i>	<i>Variance 2026 vs 2025</i>	
	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage change</i>
Total region West and Central Africa	1,459,173	1,259,429	(199,744)	-14%

60. In West and Central Africa, the number of forcibly displaced and stateless persons is projected to increase by 2 per cent to reach 23.1 million by the end of 2026. The increase can be primarily attributed to the expanded regional coverage, which will include the Congo (Republic of) and the Democratic Republic of the Congo. When comparing the 2025 current and proposed 2026 budgets, there is a decrease of \$199.7 million or 14 per cent. The planned budget reflects strategic reprioritization, focusing on safeguarding protection and prioritizing solutions. This shift includes emphasis on community-based approaches in education and child protection, alongside reinforcement of government leadership and support for durable solutions. It also reflects workforce optimization and office consolidation initiated in 2025. In Chad, stronger engagement of development partners will open possibilities for the integration of refugees in national systems. In Burkina Faso and Nigeria, operational realignment will result in stronger involvement in areas such as access to asylum, legal frameworks and civil documentation, as reflected in impact area 1. Reducing direct assistance is reflected in impact area 2, while impact area 3 aligns with efforts to strengthen resilience-building. In Chad, Mali and the Niger, emphasis is placed on empowerment programmes, vocational training, and financial inclusion. Impact area 4 demonstrates an increasing focus on durable solutions, particularly voluntary return and resettlement.

2. East and Horn of Africa and the Great Lakes⁹

Table II.2

2025 current budget and 2026 proposed budget – East and Horn of Africa and the Great Lakes

(In thousands of United States dollars)

	<i>2025 current budget</i>	<i>2026 proposed budget</i>	<i>Variance 2026 vs 2025</i>	
	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage change</i>
Total East and Horn of Africa and the Great Lakes	2,353,612	1,981,811	(371,801)	-16%

61. The number of forcibly displaced and stateless persons is projected to increase by 9 per cent to reach 32.2 million by the end of 2026. This increase can be partially attributed to the expanded coverage, which will include in 2026, the South Africa multi-country office, the Mozambique multi-country office (covering Angola and Mozambique), and the Zambia multi-country office (covering Malawi and Zambia). Comparing the 2025 current budget with the proposed 2026 budget, there is a decrease of \$371.8 million or 16 per cent. The Office is advancing a route-based approach that ensures protection and solutions are provided along key displacement and migration corridors from countries of origin through transit and to destination. This approach integrates solutions from the onset of an emergency, promotes

⁸ See annex VI.

⁹ See annex VI.

alternatives to camps and strengthens the resilience of displaced populations. Furthermore, support for government-led inclusion strategies particularly Kenya's Shirika Plan and Ethiopia's Makatet initiative, as well as efforts underway in Angola, Zambia and Zimbabwe, will strengthen resilience and self-reliance. Nonetheless, given the vulnerabilities in the region, impact area 2 remains the largest, driven by continued large-scale humanitarian needs, primarily resulting from the crises in South Sudan and the Sudan. The region has the highest allocation for impact area 3 globally, reflecting investment in community-based protection, livelihoods and inclusion, particularly in South Sudan and Uganda, where empowerment is central to resilience and solutions programming. Despite budget reductions, operations have prioritized youth engagement, women-led initiatives and support to host communities.

3. Middle East and North Africa

Table II.3

2025 current budget and 2026 proposed budget – Middle East and North Africa

(In thousands of United States dollars)

	2025 current budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Amount	Amount	Percentage change
Total Middle East and North Africa	2,482,060	1,628,497	(853,563)	-34%

62. When comparing the 2025 current and proposed 2026 budgets, there is a decrease of \$853.6 million or 34 per cent, while the number of forcibly displaced and stateless persons is projected to decrease by 12 per cent to reach 18.1 million by the end of 2026. The Office's response in the region is driven by targeted programming, strategic partnerships, and policy initiatives that embed displacement within the broader development agenda. The Office is aligning its operational footprint, staffing and structures with its core mandate and scaling up solutions programming, in alignment with national strategies and multi-stakeholder initiatives. Large operations such as Iraq, Jordan, Lebanon, the Syrian Arab Republic and Yemen are gradually transitioning from broad, large-scale assistance toward more targeted interventions. UNHCR envisions a more focused operational role with internally displaced persons in Libya and Yemen, and a phase out from support for internally displaced persons in Iraq. Sustainability, national ownership, and emergency preparedness remain cross-cutting priorities. The adoption of area-based strategies in the Syrian Arab Republic and Yemen have also led to a reduction in activities under impact area 2, which previously represented a significant portion of the regional portfolio. There is a marked increase in impact area 4, reflecting the growing focus on enabling conditions for return and inclusion in Iraq, Lebanon and the Syrian Arab Republic, where UNHCR is supporting area-based return and reintegration efforts, as well as community stabilization.

4. Asia and the Pacific

Table II.4

2024 current budget and 2025 proposed budget – Asia and the Pacific

(In thousands of United States dollars)

	2025 current budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Amount	Amount	Percentage change
Total Asia and the Pacific	957,947	865,199	(92,748)	-10%

63. In the Asia and Pacific region, the number of forcibly displaced and stateless persons is projected to increase by 4 per cent to reach 18.4 million by the end of 2026. Comparing the 2025 current and proposed 2026 budgets, there is a decrease of \$92.7 million or 10 per cent. UNHCR is gradually shifting from broad direct humanitarian assistance to acting as a convener and enabler of protection and solutions. The region is aligning its footprint with a strategy that emphasizes sustainability, efficiency and national leadership. In Bangladesh and Pakistan, reductions are linked to the handover of education, shelter, and water, sanitation and hygiene to partners and governments. These changes are reflected as a decrease in impact area 2. Budgets in Afghanistan and Thailand have been maintained to address returns and statelessness reform in the respective countries. Reductions under impact area 3 shows scaled back interventions through improved targeting. Increases in impact area 4 are driven by investments in voluntary return, complementary pathways and regional cooperation frameworks. Reintegration, early recovery and statelessness activities are being prioritized in Afghanistan, Myanmar and the Philippines under this impact area.

5. Europe

Table II.5

2025 current budget and 2026 proposed budget – Europe

(In thousands of United States dollars)

	2025 current budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Amount	Amount	Percentage change
Total Europe	1,247,124	942,293	(304,832)	-24%

64. In Europe, the number of forcibly displaced and stateless persons is projected to decrease by 4 per cent to reach 20.0 million by the end of 2026. Continuing a trend of greater inclusion in national systems, the budget decreased by \$304.8 million or 24 per cent when comparing the 2025 budget with the 2026 proposed budget. This reflects a continued operational shift toward sustainable, nationally integrated models of protection delivery, reinforcing the Office's enabling role, while leveraging national systems and inter-agency coordination, especially in the countries neighbouring Ukraine. The presence of UNHCR is being streamlined, with a major consolidation of offices and staffing, particularly in countries where inclusion gains have been made. The organization is also intensifying its role in multi-stakeholder coordination, especially in the Republic of Moldova, Türkiye and Ukraine, while maintaining a strong advocacy and technical support function across the European Union and South-East Europe. This evolution is driven by a deliberate reassessment of the organization's comparative advantage in the region, aiming to ensure more efficient, resilient, and nationally owned responses to displacement. It is accompanied by office consolidation and workforce optimization, including with respect to Hungary and Poland, as well as in Greece and Romania. The reduction under impact area 2 is directly linked to the responses in Türkiye and Ukraine, where assistance—particularly cash-based interventions and shelter

support—is gradually being scaled down, in line with projected decreases in displaced populations due to anticipated returns.

6. The Americas

Table II.6

2025 current budget and 2026 proposed budget – Americas

(In thousands of United States dollars)

	2025 current budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Amount	Amount	Percentage change
Total Americas	815,172	715,246	(99,927)	-12%

65. In the Americas, the number of forcibly displaced and stateless persons is projected to increase by 1 per cent to 24.1 million. When comparing the 2025 current and proposed 2026 budgets, there is a decrease of \$99.9 million or 12 per cent. The region continues to prioritize protection, with sustained investment in legal protection, documentation and inclusion, reflecting a broader recalibration toward nationally integrated protection models and targeted interventions, while maintaining emergency response capacity where needed. UNHCR is scaling down its operational footprint and workforce, prioritizing strategic presence, partnerships and data-driven engagement with development actors, civil society and the private sector. The increase in impact area 1 reflects enhanced support for access to territory and documentation with a renewed emphasis on ensuring legal access, particularly in Argentina, Brazil and Colombia. Across the region, the organization is aligning its programming with longer-term outcomes, focusing on durable solutions, reflected in a stable budget for impact area 4. The focus on livelihoods is on economic inclusion rather than traditional livelihood support.

7. Country operational technical support

Table II.7

2025 current budget and 2026 proposed budget – Country operational technical support

(In thousands of United States dollars)

	2025 current budget	2026 proposed budget	Variance 2026 vs 2025	
	Amount	Amount	Amount	Percentage change
Total Country operational technical support	155,057	146,448	(8,609)	-6%

66. Country operational technical support includes activities that directly benefit the operations in achieving their intended results. These activities encompass resettlement, educational projects, security supplies, emergency deployment services and information and communication technology. The proposed budget is expected to decrease by \$8.6 million, or 6 per cent, primarily due to staff reductions under global stock management and savings under information technology support.

8. Regional bureaux

67. The proposed programme budget for 2026 of \$107.6 million for the regional bureaux reflects a decrease of \$53.0 million, or 33 per cent, compared to the 2025 current budget of \$160.6 million. The restructuring of Headquarters and the regional bureaux, has resulted in the closure of the Regional Bureau for Southern Africa, reducing the number of regional bureaux to six. The region's operations will be absorbed by the bureaux for East and Horn of

Africa and Great Lakes, and West and Central Africa. This restructuring has resulted in a 40 per cent reduction in posts (including those from the Regional Bureau for Southern Africa).

B. Headquarters and global programmes

68. The 2025 current budget (restated) and 2026 proposed budget are shown in table II.8. In 2025, and in conjunction with the comprehensive review of its operational presence and country and regional programmes due to the decline in available resources, UNHCR was compelled to rapidly restructure its Headquarters and regional bureaux. This required the shifting and regrouping of functional responsibilities across divisions, accompanied by a workforce reduction with an emphasis on senior level positions.

69. The restructuring resulted in 5 divisions and 16 entities reduced from 8 divisions and 17 entities. The functions of the Division of Strategic Planning and Results will be transferred to the renamed Division of Resource Management and the Division of Emergency and Programme Support. The Division of Information Systems and Telecommunications will become the Information Technology Service, and the Division of Resilience and Solutions will become the Sustainable Response Service, with functions transferred to the Division of Emergency and Programme Support and to the Division of International Protection and Solutions.

1. Headquarters

70. The 2026 proposed budget of \$204.9 million for Headquarters reflects a net decrease of \$52.4 million, or 20 per cent, compared to the 2025 current budget of \$257.4 million. Headquarters as a percentage of the overall budget remains at 2 per cent in 2026, in line with 2025. The main driver of the budget decrease has been a reduction in staff costs that represents 70 per cent of the decrease under headquarters.

71. All divisions and entities at Headquarters have decreased budgets in 2026 compared to 2025, except for Global Shared Services, which has increased by \$1.7 million, or 60 per cent, to \$4.4 million in 2026. This is due to the creation of the Headquarters Support Services, a new entity within Global Shared Services that will provide a consolidated resource management platform to headquarters divisions and entities. This function was previously carried out separately by individual divisions and entities. This new service delivery model aims to strategically realign the delivery model for resource and human resource management as well as administrative support across the three headquarters locations, resulting in greater efficiency.

2. Global programmes

72. Global programmes encompass activities led by Headquarters that benefit the entire organization, reflecting global leadership and strategic engagement. The 2026 proposed budget of \$344.2 million for global programmes reflects a net decrease of \$46.4 million, or 12 per cent, compared to the current 2025 budget of \$390.6 million.

(a) Divisions and entities:

The divisions and entities have seen a decrease of \$23.6 million, or 15 per cent, in 2026 to \$129.6 million. Staff reductions under global programmes represent 46 per cent of the total budget decrease for global programmes under the divisions and entities;

(b) Programme activities:

Programme activities have decreased in 2026 by \$22.8 million, or 10 per cent, to \$214.7 million. All programme activities have decreased with the exception of:

- (i) An increase of \$1.6 million in innovation and environment-related projects. This is driven by the increasing need for supporting local and community-driven solutions. The Innovation Service intends to increase the funding allocated to refugee-led organizations that are designing and implementing projects that help them solve the complex challenges they face;

- (ii) An increase of \$0.6 million in registration, data and knowledge management, allowing for the expansion of the Digital Gateway and PRIMES Interoperability Gateway to more operations, the improvement of features and the integration of digital identity. These improvements aim to provide safe and secure platforms for data-sharing among UNHCR, partners, non-governmental organizations, governments, and other actors.

Table II.8

Global programmes and Headquarters: 2025 current budget and 2026 proposed budget

(In thousands of United States dollars)

Division and entities*	2025 current budget			2026 proposed budget			Variance 2026 vs 2025					
	Global		Total Headquarters programmes	Global		Total Headquarters programmes	Global		Total Headquarters programmes	Global		Total
	Headquarters programmes			Headquarters programmes			Headquarters programmes					
Executive Direction and Management												
Executive Office	6,693	-	6,693	6,219	-	6,219	(474)	-	(474)	-7%	0%	-7%
New York Liaison Office	4,208	-	4,208	3,836	-	3,836	(372)	-	(372)	-9%	0%	-9%
Inspector General’s Office, including audit services	10,213	-	10,213	9,165	-	9,165	(1,047)	-	(1,047)	-10%	0%	-10%
Legal Affairs Service	4,211	-	4,211	3,027	-	3,027	(1,184)	-	(1,184)	-28%	0%	-28%
Office of the Ombudsman	1,686	-	1,686	1,149	-	1,149	(537)	-	(537)	-32%	0%	-32%
Ethics Office	2,199	-	2,199	1,437	-	1,437	(762)	-	(762)	-35%	0%	-35%
Evaluation Service	2,489	1,094	3,583	1,825	679	2,504	(664)	(415)	(1,079)	-27%	-38%	-30%
Design, Development & Risk Management Service	7,441	3,353	10,794	5,958	2,262	8,220	(1,483)	(1,091)	(2,574)	-20%	-33%	-24%
Governance Service	3,261	-	3,261	2,223	-	2,223	(1,039)	-	(1,039)	-32%	0%	-32%
Staff Council	1,868	-	1,868	1,716	-	1,716	(151)	-	(151)	-8%	0%	-8%
Global Data Service	2,542	18,311	20,853	2,512	14,444	16,956	(30)	(3,866)	(3,896)	-1%	-21%	-19%
Subtotal												
Executive direction and management	46,811	22,758	69,570	39,069	17,386	56,455	(7,742)	(5,373)	(13,115)	-17%	-24%	-19%
Division of External Relations	29,789	71,768	101,557	20,936	70,166	91,102	(8,854)	(1,601)	(10,455)	-30%	-2%	-10%
Division of International Protection & Solutions	19,672	11,746	31,417	16,432	9,523	25,955	(3,240)	(2,222)	(5,462)	-16%	-19%	-17%
Division of People Management	53,854	10,724	64,578	37,805	3,942	41,747	(16,049)	(6,782)	(22,831)	-30%	-63%	-35%
Division of Emergency & Programme Support	20,138	8,360	28,498	12,798	6,784	19,582	(7,341)	(1,576)	(8,916)	-36%	-19%	-31%
Sustainable Response Service	3,172	18,865	22,036	1,761	15,510	17,271	(1,411)	(3,354)	(4,765)	-44%	-18%	-22%
Information Technology Service	28,160	3,341	31,502	25,821	2,732	28,553	(2,339)	(610)	(2,949)	-8%	-18%	-9%
Division of Resource Management	52,990	5,615	58,605	45,891	3,555	49,446	(7,099)	(2,060)	(9,159)	-13%	-37%	-16%

Division and entities*	2025 current budget			2026 proposed budget			Variance 2026 vs 2025					
	Headquarters	Global programmes	Total	Headquarters	Global programmes	Total	Headquarters	Global programmes	Total	Headquarters	Global programmes	Total
Global Shared Services	2,763	-	2,763	4,432	-	4,432	1,668	-	1,668	60%	0%	60%
Subtotal Headquarters and global programmes - Divisions and entities	257,350	153,176	410,526	204,944	129,598	334,542	(52,406)	(23,578)	(75,984)	-20%	-15%	-19%
Programme activities												
Education projects	-	4,500	4,500	-	4,500	4,500	-	-	-	-	0%	0%
Health-related projects	-	1,600	1,600	-	1,600	1,600	-	0	0	-	0%	0%
Innovation and environment related projects	-	8,155	8,155	-	9,771	9,771	-	1,616	1,616	-	20%	20%
Private-sector partnership	-	156,538	156,538	-	146,870	146,870	-	(9,667)	(9,667)	-	-6%	-6%
Protection-related projects	-	26,294	26,294	-	18,831	18,831	-	(7,463)	(7,463)	-	-28%	-28%
Public information and media projects	-	9,229	9,229	-	5,115	5,115	-	(4,115)	(4,115)	-	-45%	-45%
Registration, data and knowledge management	-	17,420	17,420	-	18,046	18,046	-	626	626	-	4%	4%
Research, evaluation and documentation	-	6,060	6,060	-	2,373	2,373	-	(3,687)	(3,687)	-	-61%	-61%
Self-reliance and economic inclusion related projects	-	7,649	7,649	-	7,545	7,545	-	(104)	(104)	-	-1%	-1%
Subtotal global programmes	-	237,445	237,445	-	214,651	214,651	-	(22,794)	(22,794)	-	-10%	-10%
Total Headquarters and global programmes	257,350	390,622	647,971	204,944	344,249	549,193	(52,406)	(46,372)	(98,778)	-20%	-12%	-15%

3. United Nations regular budget

73. The United Nations appropriation to UNHCR covers the cost of the regular posts of the High Commissioner, the Deputy High Commissioner, 218 management and administration posts at Headquarters, and a portion of recurring non-post administrative costs at Headquarters. Table 4, annex I provides details on the 220 management and administration posts funded from the United Nations regular budget.

74. The United Nations appropriation reflected in the programme budget for 2026 amounts to \$50.5 million prior to re-costing; this is the same level as 2025. The share of United Nations contributions to UNHCR management and administrative costs for 2026 is projected to be 29 per cent. Comparatively, it was 37 per cent during the 2010-2011 budget biennium.

4. Organizational structure

75. The organizational structure as at 31 May 2025 is shown in annex IV(a). A summary description is also provided below.

76. Offices and divisions at Headquarters comprise the workforce located in Budapest, Copenhagen, Geneva and New York, which are responsible for programme support, and management and administrative functions. The Executive Office reports to the High Commissioner and ensures leadership, management and accountability, while providing vision for the organization and setting operational priorities and strategies. It comprises the Deputy High Commissioner, the Assistant High Commissioner (Protection), the Assistant High Commissioner (Operations), the Chef de Cabinet and their teams, and the Inspector General's Office. The Ethics Office, Evaluation Office, Governance Service, New York Liaison Office, Global Staff Council and the Special Adviser on Development report to the Chef de Cabinet.

77. Reporting to the Deputy High Commissioner are the Divisions of External Relations, Financial and Administrative Management, Human Resources, Strategic Planning and Results, Information Systems and Telecommunications, the Global Service Centres in Budapest and Copenhagen, the Enterprise Risk Management Service, the Legal Affairs Service, the Ombudsman's Office, the Design and Development Service, the Innovation Service, the Principal Adviser on Protection from Sexual Exploitation and Abuse and Sexual Harassment, and the Senior Policy Adviser on Corporate Initiatives.

78. The Assistant High Commissioner (Protection) is responsible for the Division of International Protection, the Global Compact on Refugees Coordination team and the Global Compact on Refugees Multi-Stakeholders Engagement team, and the Global Data Service.

79. The Division of Resilience and Solutions, the Division of Emergency, Security and Supply, the seven regional bureaux, country operations, liaison office under the regional bureaux, the Principal Adviser on Internal Displacement and the Special Adviser on Climate Action fall under the purview of the Assistant High Commissioner (Operations).

80. On 1 October 2025, a new structure will be implemented, as shown in annex IV(b). A summary description is also provided below.

81. The Executive Office will continue to report to the High Commissioner and comprise the Deputy High Commissioner, the Assistant High Commissioner (Protection) and the Assistant High Commissioner (Operations). The Executive Office will comprise the Global Staff Council, Ethics Office, Evaluation Office, Inspector General's Office, Ombudsman's Office, New York Office, the Special Advisor Development and the Chef de Cabinet, under which the Governance Section falls purview.

82. Reporting to the Deputy High Commissioner will be the Divisions of People Management (formally Division of Human Resources), Resource Management (formally Financial and Administrative Management) and External Relations in addition to the Information Technology Service, Global Shared Service, Legal Affairs Service and the consolidated Design, Development and Risk Management Service.

83. The Assistant High Commissioner (Protection) will be responsible for the Division of International Protection and Solutions, bringing more closely together international protection, operational protection and solutions. Additionally, the Global Data Service, Data Protection Office and the Global Compact on Refugees Multistakeholder Section will also report to the Assistant High Commissioner (Protection).

84. The Assistant High Commissioner (Operations) will be responsible for the Division of Emergency and Programme Support, the Climate Action Team, the Sustainable Response Service, and the six regional bureaux. The new structure will bring together emergency response and programme management.

III. Workforce of the Office of the United Nations High Commissioner for Refugees

A. Staff

85. UNHCR staff comprise: (a) employees on regular posts of long- and short-term duration, including those under temporary arrangements; and (b) Junior Professional Officers. Regular posts include those funded from the United Nations regular budget.

86. Regular posts are categorized into programme costs (in the regional bureaux and operations), programme support costs (at Headquarters, in the regional bureaux, operations and under country operational technical support), and management and administration (at Headquarters only), in accordance with the UNHCR cost classification.

87. Table III.1 presents a summary of posts by country and regional programmes, global programmes and Headquarters under the 2025 current budget (restated) and the 2026 proposed budget, with a current staffing level of 16,160 posts as at 31 May 2025. The requirements for 2026 are 12,175 posts, representing a net decrease of 3,985 posts, or 25 per cent, compared to 2025.

Table III.1

Overall summary of posts for 2025 and 2026 – by budget component

(In person-years)

	2025 current budget		2026 proposed budget		Variance 2026 vs 2025	
	Posts	Percentage over total	Posts	Percentage over total	Posts	Percentage change
West and Central Africa	2,484	15%	2,092	17%	(392)	-16%
East and Horn of Africa and the Great Lakes	3,945	24%	3,101	25%	(844)	-21%
Southern Africa	72	0%	-	0%	(72)	-100%
Middle East and North Africa	2,559	16%	1,467	12%	(1,092)	-43%
Asia and the Pacific	1,988	12%	1,698	14%	(290)	-15%
Europe	1,886	12%	1,138	9%	(748)	-40%
Americas	1,626	10%	1,328	11%	(298)	-18%
Country operational technical support ^a	146	1%	106	1%	(40)	-27%
Subtotal country and regional programmes	14,705	91%	10,929	90%	(3,775)	-26%
Global programmes ^b	580	4%	576	5%	(4)	-1%
Headquarters ^c	876	5%	670	5%	(206)	-24%
Total	16,160	100%	12,175	100%	(3,985)	-25%

^a The figure includes posts in divisions that provide direct support to country and regional operations.

^b The figure includes posts located in country and regional programmes.

^c The figure includes posts in Geneva, Budapest, Copenhagen and New York.

88. Variances in the number of posts between the 2025 current budget and 2026 proposed budget are explained below:

(a) In West and Central Africa, despite the projected increase in the number of forcibly displaced and stateless persons, the proposed decrease in the number of posts reflects strategic workforce optimization, including in the Niger where the largest decrease in the number of posts follows operational realignment;

(b) In the East and Horn of Africa and the Great Lakes, the decrease is due to a leaner operational presence, while preserving core programmatic delivery. In relative terms, the largest decreases are expected in Djibouti and Eritrea, reaching over 65 per cent of the staff composition;

(c) The Regional Bureau for Southern Africa will be discontinued effective 1 October 2025, as reflected in the organizational chart contained in annex IV(b);

(d) The number of posts in the Middle East and North Africa is decreasing, primarily due to reduced operational presence. The largest decrease is for Iraq due to a strategic shift in the response to internal displacement;

(e) A decrease in the number of posts is proposed for Asia and the Pacific, with the largest decreases in Afghanistan and Bangladesh. This reflects a further streamlining of the Office's operational footprint, while ensuring the continuity of core programmatic delivery;

(f) In Europe, the number of posts has been reduced, consistent with a projected decrease in the number of forcibly displaced and stateless persons, including in Türkiye, where there is the largest reduction in the number of positions;

(g) In the Americas, a decrease in posts, mainly in Guatemala and Venezuela (Bolivarian Republic of), is largely due to efforts to streamline the operational presence;

(h) At Headquarters, there is an overall decrease of 14 per cent (24 per cent reduction in headquarters, 1 per cent under global programmes), with an emphasis on senior level positions. The divisions with the greatest number of reductions are People Management and External Relations;

(i) Regarding the workforce for country operational technical support, a decrease of 27 per cent is anticipated. This is primarily related to the rationalization of the centralized supply function in the Division of Emergency and Programme Support.

89. Table III.2 provides a summary of posts in 2024, 2025 and 2026 by grade groups. The table shows that of the total reduction in staffing in the country and regional programmes, international professional staff represent approximately 29 per cent of the decrease of 3,775 staff. In global programmes, decreases in international professional staff represent a clear shift to nationalization of the workforce. Under headquarters, decreases in international professional staff represent over 56 per cent of the decrease of 206 staff, including in the international professional staff, general service and field service categories.

Table III.2

Overall summary of posts in 2024, 2025 and 2026 – by budget component

(In person-years)

	Year	Number of posts						Variance						
		USG/ ASG	D	P	NO	GS/ FS	Total	USG/ ASG	D	P	NO	GS/ FS	Total	
Country and regional programmes	2024	-	125	3,694	1,813	9,906	15,538							
	2025	-	126	3,250	1,786	9,542	14,705	-	1	(444)	(27)	(364)	(834)	-5%
	2026	-	100	2,176	1,546	7,108	10,929	-	(26)	(1,074)	(241)	(2,434)	(3,775)	-26%
Global programmes	2024	-	11	377	74	210	673							
	2025	-	6	306	72	197	580	-	(6)	(71)	(3)	(14)	(93)	-14%
	2026	-	4	259	84	229	576	-	(2)	(47)	12	32	(4)	-1%
Headquarters	2024	4	46	484	40	328	902							
	2025	4	42	462	58	310	876	-	(4)	(22)	18	(18)	(26)	-3%
	2026	4	24	366	49	227	670	-	(18)	(97)	(9)	(83)	(206)	-24%
Total	2024	4	182	4,555	1,928	10,444	17,112							
	2025	4	173	4,019	1,916	10,048	16,160	-	(9)	(537)	(11)	(395)	(952)	-6%
	2026	4	128	2,800	1,679	7,564	12,175	-	(45)	(1,218)	(237)	(2,484)	(3,985)	-25%

Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General; D, Director; P, Professional; NO, National Officer; GS, General Service; FS, Field Service.

90. Table III.3 compares the distribution of posts in the 2025 current budget with the 2026 proposed budget by cost category. The decrease in programme, programme support and management and administration categories are the result of the restructuring, consolidating and mainstreaming of functions within the regions and divisions at Headquarters, as described above.

Table III.3

Overall summary of posts for 2025-2026 – by cost category

(In person-years)

	2025 current budget		2026 proposed budget		Variance 2025 vs 2025	
	Percentage over total		Percentage over total		Percentage change	
	Posts		Posts		Posts	
Programme	8,128	50%	5,847	48%	(2,281)	-28%
Programme support	7,313	45%	5,764	47%	(1,549)	-21%
Management and administration	719	4%	564	5%	(155)	-22%
Total	16,160	100%	12,175	100%	(3,985)	-25%

91. A detailed overview of posts by grade, category, region, global programmes and Headquarters is provided in table 3 of annex I.

92. The term “staff in between assignments” refers to staff members who have completed their assignments and not yet been reassigned. As per the policy on recruitment and assignments effective until 20 March 2025, there was a time limit of nine months for staff in between assignments. As of 31 May 2025, 89 staff were in between assignments under this policy, including 4 at the D1 grade level, 16 at the P5 grade level, 32 at the P4 grade level, 22 at the P3 grade level and 15 at the P2 grade level.

93. On 21 March 2025, a new policy on recruitment and assignment became effective, reducing the time limit for staff in between assignments to six months. As per this policy, on 31 May 2025, there were 47 staff in between assignments under the new policy, including 1 at the D2 grade level, 1 at the D1 grade level, 1 at the P5 grade level, 12 at the P4 grade level, 19 at the P3 grade level and 13 at the P2 grade level. In total, across both policies (pre and post 21 March 2025) the number of staff in between assignments stood at 136 on 31 May 2025.

94. As at 31 May 2025, there were 61 Junior Professional Officers, 45 of whom were in country and regional programmes and 16 at Headquarters.

B. Affiliate workforce

95. This category includes United Nations volunteers, deployees (anyone deployed or seconded to UNHCR) and consultants. As at 31 May 2025, there were 551 United Nations Volunteers. An additional 87 consultants were recruited to provide expertise in specific areas, mainly performance and career development, and international protection and solutions strategy, policy and direction.

[English only]

Detailed tables

Table 1
Overall budget summary by cost category: 2024 expenditure, 2025 current budget and 2026 proposed budget
(in thousands of United States dollars)

	2024 expenditure		2025 current budget		2026 proposed budget		Variance 2026 vs 2025	
	Amount	% over total	Amount	% over total	Amount	% over total	Amount	% change
Programme								
Country and regional programmes	3,560,767	72%	8,539,161	81%	6,771,265	80%	(1,767,896)	-21%
Global programmes	189,087	4%	237,445	2%	214,651	3%	(22,794)	-10%
Country operational technical support	68,271	1%	93,102	1%	92,807	1%	(295)	0%
Subtotal programme	3,818,125	77%	8,869,708	84%	7,078,722	83%	(1,790,986)	-20%
Programme support								
Country and regional programmes	664,956	13%	790,177	7%	621,209	7%	(168,968)	-21%
Global programmes	141,029	3%	153,176	1%	129,598	2%	(23,578)	-15%
Country operational technical support	57,583	1%	61,956	1%	53,641	1%	(8,314)	-13%
Headquarters: support divisions/services	34,908	1%	39,814	0%	35,888	0%	(3,926)	-10%
Subtotal programme support	898,476	18%	1,045,123	10%	840,337	10%	(204,786)	-20%
Management and administration								
Headquarters: annual budget	160,387	3%	167,069	2%	118,589	1%	(48,479)	-29%
Headquarters: United Nations regular budget	47,170	1%	50,467	0%	50,467	1%	-	0%
Subtotal management and administration	207,556	4%	217,535	2%	169,056	2%	(48,479)	-22%
Subtotal programmed activities	4,924,158	100%	10,132,367	96%	8,088,115	95%	(2,044,252)	-20%
Operational reserve	-	0%	459,833	4%	404,406	5%	(55,427)	-12%
Subtotal programmed activities and operational reserve	4,924,158	100%	10,592,200	100%	8,492,521	100%	(2,099,679)	-20%
Junior Professional Officers	8,394	0%	12,000	0%	12,000	0%	-	0%
Total	4,932,551	100%	10,604,200	100%	8,504,521	100%	(2,099,679)	-20%

Table 2a
2025 current budget and 2026 proposed budget by budget component
(in thousands of United States dollars)

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
West and Central Africa										
Regional Bureau for West and Central Africa	5,806	10,433	3,242	3,506	22,987	4,363	6,684	2,484	3,272	16,804
Burkina Faso	30,654	47,936	22,698	9,116	110,404	42,420	33,368	17,530	7,130	100,447
Cameroon multi-country office	74,081	24,758	31,344	36,913	167,097	52,878	28,446	25,809	30,767	137,900
Central African Republic	13,933	35,092	42,224	16,230	107,480	6,470	33,951	45,600	26,636	112,657
Chad	63,100	231,283	81,925	32,779	409,087	87,094	155,934	88,175	21,446	352,650
Democratic Republic of the Congo	45,607	96,139	37,363	56,342	235,451	41,498	81,377	33,568	63,933	220,377
Mali	7,652	40,148	21,810	15,852	85,461	5,499	44,213	25,180	15,470	90,362
Niger	58,805	19,103	36,113	23,955	137,975	28,926	11,298	42,094	18,621	100,939
Nigeria	33,300	33,551	29,426	14,968	111,245	54,841	-	-	28,507	83,349
Other Operations in West and Central Africa	50,558	-	5,811	15,616	71,986	24,010	1,050	3,528	15,354	43,942
Subtotal West and Central Africa	383,496	538,443	311,957	225,277	1,459,173	348,001	396,321	283,969	231,138	1,259,429
East and Horn Africa and the Great Lakes										
Regional Bureau for the East and Horn Africa and the Great Lakes	6,932	12,457	3,870	4,186	27,446	5,717	8,758	3,255	4,287	22,018
Other operations in Africa	4,157	443	-	478	5,078	2,871	232	-	247	3,350
Burundi	8,048	54,260	20,470	18,418	101,197	8,822	55,552	21,560	17,678	103,612
Djibouti	6,225	7,041	6,362	933	20,562	3,142	4,494	4,128	824	12,588
Eritrea	574	-	5,179	-	5,753	432	-	1,368	-	1,800
Ethiopia	79,861	258,896	81,507	14,256	434,520	85,042	193,377	47,104	15,373	340,896
Kenya	18,628	79,794	33,864	25,621	157,908	20,068	55,796	24,012	16,206	116,082

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Rwanda	17,421	33,969	21,182	12,228	84,800	12,163	34,137	19,373	11,834	77,507
Somalia	31,264	55,063	23,406	47,415	157,148	30,065	42,306	12,600	25,029	110,000
South Africa multi-country office	9,945	17,294	16,559	461	44,259	10,129	19,263	16,395	616	46,403
South Sudan	64,015	97,194	114,060	23,446	298,714	39,643	110,264	117,772	19,167	286,846
Sudan	123,283	230,878	32,166	30,337	416,664	74,576	208,580	28,183	7,721	319,060
Uganda	114,528	206,985	27,209	12,231	360,952	79,385	236,399	36,163	9,007	360,952
United Republic of Tanzania	45,372	50,211	-	18,395	113,979	33,825	39,823	-	7,490	81,138
Mozambique multi-country office	31,527	9,583	10,261	20,826	72,198	22,934	6,707	8,734	22,922	61,297
Zambia multi-country office	25,467	-	15,667	11,301	52,435	18,705	-	7,958	11,600	38,263
Subtotal East and Horn Africa and the Great Lakes	587,246	1,114,069	411,764	240,533	2,353,612	447,518	1,015,688	348,604	170,001	1,981,811
Southern Africa										
Regional Bureau for South Africa	3,599	6,468	2,009	2,173	14,249	-	-	-	-	-
Subtotal Southern Africa	3,599	6,468	2,009	2,173	14,249	-	-	-	-	-
Middle East and North Africa										
Regional Bureau for the Middle East and North Africa	7,793	14,004	4,351	4,706	30,854	5,500	8,425	3,132	4,124	21,182
Subtotal Middle East and North Africa overall	7,793	14,004	4,351	4,706	30,854	5,500	8,425	3,132	4,124	21,182
Middle East										
Other operations Middle East and North Africa	7,118	2,182	2,302	1,323	12,925	578	-	-	-	578
Iraq	23,345	-	-	135,155	158,500	14,205	-	-	46,435	60,641
Jordan	45,150	242,610	57,772	27,305	372,837	30,123	195,445	36,316	18,117	280,000

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Lebanon	99,351	467,812	44,906	67,557	679,626	63,126	293,433	44,904	70,870	472,332
Saudi Arabia multi-country office	8,473	3,851	-	-	12,324	7,962	-	-	-	7,962
Syrian Arab Republic	45,850	425,154	91,921	34,307	597,231	46,906	126,792	66,963	83,213	323,874
Yemen	21,142	254,752	16,620	12,486	305,000	25,415	-	30,842	137,367	193,624
Subtotal Middle East	250,429	1,396,362	213,519	278,132	2,138,443	188,314	615,669	179,025	356,002	1,339,011
North Africa										
Algeria	3,337	27,445	7,772	275	38,829	2,307	20,905	7,053	210	30,475
Egypt	102,208	20,235	9,859	5,413	137,714	25,701	72,599	27,289	7,944	133,534
Libya	18,484	31,194	7,027	4,830	61,535	28,468	22,658	-	-	51,127
Mauritania	9,041	23,806	9,896	2,787	45,531	12,525	10,659	7,754	5,090	36,028
Morocco	2,966	6,614	2,269	-	11,850	2,562	4,910	1,639	-	9,111
Tunisia	12,991	-	4,312	-	17,304	8,031	-	-	-	8,031
Subtotal North Africa	149,027	109,295	41,135	13,305	312,763	79,593	131,731	43,736	13,245	268,305
Subtotal Middle East and North Africa	407,250	1,519,661	259,006	296,144	2,482,060	273,408	755,826	225,892	373,371	1,628,497
Asia and the Pacific										
Regional Bureau for Asia and the Pacific	5,043	9,063	2,816	3,045	19,967	3,879	5,943	2,209	2,909	14,940
Subtotal Asia overall	5,043	9,063	2,816	3,045	19,967	3,879	5,943	2,209	2,909	14,940

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
South-West Asia										
Afghanistan	42,240	99,368	28,925	46,087	216,620	40,325	78,479	29,451	68,141	216,395
Iran (Islamic Republic of)	9,420	123,315	-	7,265	140,000	9,410	123,239	-	7,351	140,000
Pakistan	15,395	-	86,164	18,620	120,180	12,963	-	62,257	18,580	93,800
Subtotal South-West Asia	67,055	222,683	115,090	71,972	476,799	62,698	201,718	91,707	94,072	450,195
Central Asia										
Kazakhstan multi-country office	5,100	-	-	4,466	9,566	4,071	-	-	3,847	7,917
Subtotal Central Asia	5,100	-	-	4,466	9,566	4,071	-	-	3,847	7,917
South Asia										
India	15,936	-	-	1,382	17,317	15,259	-	-	1,382	16,640
Nepal	994	-	-	2,915	3,909	717	-	-	1,281	1,998
Subtotal South Asia	16,930	-	-	4,297	21,226	15,976	-	-	2,663	18,639
South-East Asia										
Bangladesh	42,893	169,916	35,534	7,191	255,534	23,884	133,898	36,136	6,697	200,615
Indonesia	3,414	9,310	2,720	1,747	17,191	3,810	11,736	-	1,623	17,170
Malaysia	7,126	5,606	8,247	859	21,839	6,688	3,402	6,394	1,471	17,954
Myanmar	62,925	-	25,411	-	88,336	67,027	-	24,930	-	91,957
Philippines	409	441	221	3,402	4,474	936	632	108	3,455	5,131
Thailand multi-country office	10,444	7,618	4,012	3,348	25,422	9,936	8,501	3,029	3,891	25,357
Subtotal South-East Asia	127,211	192,891	76,145	16,547	412,795	112,282	158,168	70,598	17,136	358,185
East Asia and the Pacific										
Australia multi-country office	2,689	-	732	1,427	4,847	4,477	-	-	-	4,477

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
China	3,062	1,339	-	483	4,884	3,032	1,406	-	115	4,553
Japan	4,230	-	-	-	4,230	4,265	-	-	-	4,265
Republic of Korea	2,589	-	452	590	3,631	591	-	630	807	2,028
Subtotal East Asia and the Pacific	12,570	1,339	1,184	2,500	17,593	12,365	1,406	630	922	15,323
Subtotal Asia and the Pacific	233,909	425,977	195,235	102,827	957,947	211,271	367,235	165,144	121,549	865,199
Europe										
Regional Bureau for Europe	7,002	12,583	3,909	4,228	27,723	3,976	6,091	2,264	2,981	15,312
Other operations in Europe	5,416	-	2,518	4,163	12,097	4,200	-	-	-	4,200
Subtotal Europe overall	12,418	12,583	6,428	8,391	39,820	8,176	6,091	2,264	2,981	19,512
Eastern Europe										
Armenia	2,292	-	-	8,962	11,254	3,797	-	-	5,531	9,328
Georgia	915	-	5,354	-	6,269	575	-	4,125	-	4,700
Russian Federation multi-country office	6,846	-	-	4,307	11,153	4,446	-	-	3,331	7,777
Türkiye	83,605	63,890	36,638	95,868	280,000	57,090	37,933	25,207	89,769	210,000
Ukraine	70,457	377,299	-	102,244	550,000	60,673	261,455	-	147,872	470,000
Subtotal Eastern Europe	164,115	441,189	41,992	211,381	858,676	126,580	299,388	29,333	246,504	701,805
Northern, western, central and southern Europe										
Belgium multi-country office	12,473	-	-	-	12,473	10,586	-	-	-	10,586
Bulgaria	9,874	-	-	4,626	14,500	7,069	-	-	3,676	10,746
France	3,794	-	-	-	3,794	3,923	-	-	-	3,923
Germany	2,537	-	-	-	2,537	2,192	-	-	-	2,192

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Greece	21,397	-	-	17,603	39,000	9,520	-	-	8,030	17,550
Hungary multi-country office	29,242	-	2,908	11,337	43,487	18,323	-	-	5,677	24,000
Italy multi-country office	18,778	-	-	9,347	28,125	14,491	-	-	6,460	20,952
Poland	47,011	-	-	18,332	65,343	18,470	-	-	9,568	28,038
Republic of Moldova	69,115	-	-	11,199	80,314	55,345	-	-	8,655	64,000
Romania	27,571	-	-	11,429	39,000	16,269	-	-	7,131	23,400
Spain	5,500	-	-	1,306	6,806	3,825	-	-	1,191	5,016
Sweden multi-country office	6,320	-	-	3,680	10,000	4,510	-	-	3,064	7,573
United Kingdom of Great Britain and Northern Ireland	3,250	-	-	-	3,250	3,000	-	-	-	3,000
Subtotal Northern, western, central and southern Europe	256,862	-	2,908	88,859	348,628	167,523	-	-	53,453	220,976
Subtotal Europe	433,395	453,772	51,327	308,630	1,247,124	302,279	305,479	31,596	302,938	942,293
Americas										
Regional Bureau for Americas	4,394	7,896	2,453	2,653	17,397	4,516	6,917	2,571	3,386	17,390
Other operations in the Americas	-	-	-	6,306	6,306	-	-	-	6,306	6,306
Subtotal Americas overall	4,394	7,896	2,453	8,959	23,703	4,516	6,917	2,571	9,692	23,696
North America and the Caribbean										
Canada	898	1,148	-	1,063	3,110	880	1,104	-	1,049	3,033
United States of America multi-country office	15,740	3,740	3,245	3,166	25,891	18,155	-	-	2,152	20,307
Subtotal North America and the Caribbean	16,638	4,888	3,245	4,229	29,000	19,035	1,104	-	3,201	23,340

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Latin America										
Argentina multi-country office	20,377	11,552	13,038	11,028	55,995	27,243	-	-	28,751	55,995
Brazil	7,480	19,245	14,186	11,563	52,473	23,909	-	-	23,204	47,113
Colombia	63,913	23,042	12,400	18,905	118,260	62,005	20,722	11,031	13,922	107,680
Costa Rica	18,398	-	-	22,029	40,427	19,103	-	-	17,616	36,720
Ecuador	32,087	16,633	-	24,580	73,300	32,115	-	-	33,006	65,121
El Salvador	3,566	8,866	4,726	11,406	28,565	4,078	5,184	6,660	6,077	22,000
Guatemala	9,381	8,052	6,056	14,405	37,894	21,766	-	-	7,132	28,897
Honduras	6,201	8,600	6,999	8,899	30,699	5,363	6,772	6,981	3,884	23,000
Mexico	74,308	-	-	43,635	117,943	63,184	-	-	36,611	99,795
Panama multi-country office	25,808	4,557	5,140	41,385	76,890	24,761	-	-	41,999	66,760
Peru	20,408	20,302	26,559	3,224	70,492	32,625	15,416	20,959	1,475	70,475
Venezuela (Bolivarian Republic of)	18,688	8,800	-	32,045	59,533	16,056	-	-	28,597	44,653
Subtotal Latin America	300,614	129,648	89,103	243,104	762,469	332,208	48,094	45,632	242,276	668,210
Subtotal Americas	321,647	142,433	94,801	256,292	815,172	355,759	56,115	48,203	255,169	715,246
Country operational technical support	23,719	103,773	13,243	14,322	155,057	23,344	92,306	13,292	17,506	146,448
Subtotal Country and regional programmes	2,394,260	4,304,595	1,339,343	1,446,198	9,484,395	1,961,579	2,988,970	1,116,700	1,471,673	7,538,922
Global programmes	101,552	174,132	54,101	60,837	390,622	87,388	141,622	49,757	65,533	344,299
Headquarters	63,427	120,231	35,399	38,293	257,350	50,318	88,191	28,650	37,734	204,894
Subtotal Programmed activities	2,559,239	4,598,958	1,428,843	1,545,327	10,132,367	2,099,285	3,218,783	1,195,107	1,574,940	8,088,115
Operational reserve	-	-	-	-	459,833	-	-	-	-	404,406

Region / subregion / operation	2025 current budget (restated)					2026 proposed budget				
	Attaining Favourable Protection Environmen s	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Subtotal Programmed activities and operational reserve	2,559,239	4,598,958	1,428,843	1,545,327	10,592,200	2,099,285	3,218,783	1,195,107	1,574,940	8,492,521
Junior Professional Officers	-	-	-	-	12,000	-	-	-	-	12,000
Total	2,559,239	4,598,958	1,428,843	1,545,327	10,604,200	2,099,285	3,218,783	1,195,107	1,574,940	8,504,521

Table 2b
2025 current budget and 2026 proposed budget by budget component: variances
(in thousands of United States dollars)

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions		Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
West and Central Africa										
Regional Bureau for West and Central Africa	(1,443)	(3,749)	(757)	(234)	(6,182)	-25%	-36%	-23%	-7%	-27%
Burkina Faso	11,766	(14,568)	(5,168)	(1,986)	(9,957)	38%	-30%	-23%	-22%	-9%
Cameroon multi-country office	(21,203)	3,688	(5,535)	(6,146)	(29,196)	-29%	15%	-18%	-17%	-17%
Central African Republic	(7,463)	(1,142)	3,376	10,407	5,177	-54%	-3%	8%	64%	5%
Chad	23,994	(75,349)	6,250	(11,333)	(56,437)	38%	-33%	8%	-35%	-14%
Democratic Republic of the Congo	(4,108)	(14,762)	(3,795)	7,591	(15,074)	-9%	-15%	-10%	13%	-6%
Mali	(2,153)	4,065	3,370	(382)	4,901	-28%	10%	15%	-2%	6%
Niger	(29,879)	(7,805)	5,981	(5,333)	(37,036)	-51%	-41%	17%	-22%	-27%
Nigeria	21,541	(33,551)	(29,426)	13,539	(27,896)	65%	-100%	-100%	90%	-25%
Other operations in West and Central Africa	(26,549)	1,050	(2,283)	(263)	(28,044)	-53%	0%	-39%	-2%	-39%
Subtotal West and Central Africa	(35,495)	(142,122)	(27,988)	5,861	(199,744)	-9%	-26%	-9%	3%	-14%
East and Horn Africa and the Great Lakes										
Regional Bureau for East and Horn and Great Lakes	(1,215)	(3,699)	(615)	101	(5,428)	-18%	-30%	-16%	2%	-20%
Other operations in Africa	(1,286)	(211)	0	(231)	(1,728)	-31%	-48%	0%	-48%	-34%
Burundi	774	1,292	1,090	(741)	2,415	10%	2%	5%	-4%	2%
Djibouti	(3,083)	(2,547)	(2,235)	(109)	(7,974)	-50%	-36%	-35%	-12%	-39%
Eritrea	(142)	0	(3,812)	0	(3,953)	-25%	0%	-74%	0%	-69%
Ethiopia	5,181	(65,519)	(34,402)	1,117	(93,624)	6%	-25%	-42%	8%	-22%
Kenya	1,440	(23,998)	(9,852)	(9,415)	(41,826)	8%	-30%	-29%	-37%	-26%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Rwanda	(5,258)	168	(1,809)	(394)	(7,293)	-30%	0%	-9%	-3%	-9%
Somalia	(1,199)	(12,757)	(10,806)	(22,386)	(47,148)	-4%	-23%	-46%	-47%	-30%
South Africa multi-country office	184	1,970	(165)	155	2,144	2%	11%	-1%	34%	5%
South Sudan	(24,372)	13,070	3,712	(4,279)	(11,869)	-38%	13%	3%	-18%	-4%
Sudan	(48,708)	(22,298)	(3,983)	(22,616)	(97,605)	-40%	-10%	-12%	-75%	-23%
Uganda	(35,143)	29,414	8,954	(3,224)	0	-31%	14%	33%	-26%	0%
United Republic of Tanzania	(11,547)	(10,389)	0	(10,905)	(32,841)	-25%	-21%	0%	-59%	-29%
Mozambique multi-country office	(8,593)	(2,876)	(1,527)	2,096	(10,900)	-27%	-30%	-15%	10%	-15%
Zambia multi-country office	(6,761)	0	(7,709)	299	(14,172)	-27%	0%	-49%	3%	-27%
Subtotal East and Horn Africa and the Great Lakes	(139,729)	(98,381)	(63,160)	(70,531)	(371,801)	-24%	-9%	-15%	-29%	-16%
Southern Africa										
Regional Bureau for South Africa	(3,599)	(6,468)	(2,009)	(2,173)	(14,249)	-100%	-100%	-100%	-100%	-100%
Subtotal Southern Africa	(3,599)	(6,468)	(2,009)	(2,173)	(14,249)	-100%	-100%	-100%	-100%	-100%
Middle East and North Africa										
Regional Bureau for Middle East and North Africa	(2,293)	(5,579)	(1,219)	(581)	(9,672)	-29%	-40%	-28%	-12%	-31%
Subtotal Middle East and North Africa overall	(2,293)	(5,579)	(1,219)	(581)	(9,672)	-29%	-40%	-28%	-12%	-31%
Middle East										
Other operations in the Middle East and North Africa	(6,540)	(2,182)	(2,302)	(1,323)	(12,347)	-92%	-100%	-100%	-100%	-96%
Iraq	(9,140)	0	0	(88,719)	(97,859)	-39%	0%	0%	-66%	-62%
Jordan	(15,028)	(47,165)	(21,456)	(9,188)	(92,837)	-33%	-19%	-37%	-34%	-25%
Lebanon	(36,225)	(174,379)	(2)	3,312	(207,294)	-36%	-37%	0%	5%	-31%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Saudi Arabia multi-country office	(512)	(3,851)	0	0	(4,362)	-6%	-100%	0%	0%	-35%
Syrian Arab Republic	1,056	(298,362)	(24,958)	48,906	(273,357)	2%	-70%	-27%	143%	-46%
Yemen	4,273	(254,752)	14,222	124,882	(111,376)	20%	-100%	86%	1000%	-37%
Subtotal Middle East	(62,115)	(780,692)	(34,495)	77,870	(799,432)	-25%	-56%	-16%	28%	-37%
North Africa										
Algeria	(1,030)	(6,539)	(719)	(65)	(8,354)	-31%	-24%	-9%	-24%	-22%
Egypt	(76,507)	52,365	17,431	2,531	(4,180)	-75%	259%	177%	47%	-3%
Libya	9,985	(8,536)	(7,027)	(4,830)	(10,409)	54%	-27%	-100%	-100%	-17%
Mauritania	3,483	(13,148)	(2,142)	2,303	(9,503)	39%	-55%	-22%	83%	-21%
Morocco	(404)	(1,705)	(630)	0	(2,739)	-14%	-26%	-28%	0%	-23%
Tunisia	(4,961)	0	(4,312)	0	(9,273)	-38%	0%	-100%	0%	-54%
Subtotal North Africa	(69,434)	22,436	2,600	(61)	(44,458)	-47%	21%	6%	0%	-14%
Subtotal Middle East and North Africa	(133,842)	(763,834)	(33,114)	77,228	(853,563)	-33%	-50%	-13%	26%	-34%
Asia and the Pacific										
Regional Bureau for Asia and the Pacific	(1,164)	(3,120)	(607)	(136)	(5,027)	-23%	-34%	-22%	-4%	-25%
Subtotal Asia overall	(1,164)	(3,120)	(607)	(136)	(5,027)	-23%	-34%	-22%	-4%	-25%
South-West Asia										
Afghanistan	(1,915)	(20,890)	525	22,055	(225)	-5%	-21%	2%	48%	0%
Iran (Islamic Republic of)	(10)	(76)	0	86	(0)	0%	0%	0%	1%	0%
Pakistan	(2,432)	0	(23,908)	(40)	(26,380)	-16%	0%	-28%	0%	-22%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Subtotal South-West Asia	(4,357)	(20,965)	(23,382)	22,101	(26,604)	-6%	-9%	-20%	31%	-6%
Central Asia										
Kazakhstan multi-country office	(1,029)	0	0	(620)	(1,648)	-20%	0%	0%	-14%	-17%
Subtotal Central Asia	(1,029)	0	0	(620)	(1,648)	-20%	0%	0%	-14%	-17%
South Asia										
India	(677)	0	0	0	(677)	-4%	0%	0%	0%	-4%
Nepal	(277)	0	0	(1,634)	(1,911)	-28%	0%	0%	-56%	-49%
Subtotal South Asia	(954)	0	0	(1,634)	(2,588)	-6%	0%	0%	-38%	-12%
South-East Asia										
Bangladesh	(19,009)	(36,019)	603	(494)	(54,919)	-44%	-21%	2%	-7%	-21%
Indonesia	396	2,426	(2,720)	(124)	(21)	12%	26%	-100%	-7%	0%
Malaysia	(439)	(2,204)	(1,854)	612	(3,885)	-6%	-39%	-22%	71%	-18%
Myanmar	4,102	0	(481)	0	3,622	7%	0%	-2%	0%	4%
Philippines	527	190	(113)	53	657	129%	43%	-51%	2%	15%
Thailand multi-country office	(508)	883	(983)	543	(65)	-5%	12%	-25%	16%	0%
Subtotal South-East Asia	(14,929)	(34,723)	(5,547)	589	(54,610)	-12%	-18%	-7%	4%	-13%
East Asia and the Pacific										
Australia multi-country office	1,788	0	(732)	(1,427)	(371)	67%	0%	-100%	-100%	-8%
China	(30)	67	0	(368)	(331)	-1%	5%	0%	-76%	-7%
Japan	35	0	0	0	35	1%	0%	0%	0%	1%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Republic of Korea	(1,998)	0	178	217	(1,603)	-77%	0%	39%	37%	-44%
Subtotal East Asia and the Pacific	(205)	67	(554)	(1,578)	(2,270)	-2%	5%	-47%	-63%	-13%
Subtotal Asia and the Pacific	(22,638)	(58,742)	(30,091)	18,722	(92,748)	-10%	-14%	-15%	18%	-10%
Europe										
Regional Bureau for Europe	(3,026)	(6,492)	(1,646)	(1,247)	(12,411)	-43%	-52%	-42%	-29%	-45%
Other operations in Europe	(1,216)	0	(2,518)	(4,163)	(7,897)	-22%	0%	-100%	-100%	-65%
Subtotal Europe overall	(4,242)	(6,492)	(4,164)	(5,410)	(20,308)	-34%	-52%	-65%	-64%	-51%
Eastern Europe										
Armenia	1,505	0	0	(3,431)	(1,926)	66%	0%	0%	-38%	-17%
Georgia	(341)	0	(1,228)	0	(1,569)	-37%	0%	-23%	0%	-25%
Russian Federation multi-country office	(2,400)	0	0	(976)	(3,376)	-35%	0%	0%	-23%	-30%
Türkiye	(26,514)	(25,956)	(11,431)	(6,098)	(70,000)	-32%	-41%	-31%	-6%	-25%
Ukraine	(9,784)	(115,844)	0	45,628	(80,000)	-14%	-31%	0%	45%	-15%
Subtotal Eastern Europe	(37,535)	(141,801)	(12,659)	35,123	(156,871)	-23%	-32%	-30%	17%	-18%
Northern, western, central and southern Europe										
Belgium multi-country office	(1,886)	0	0	0	(1,886)	-15%	0%	0%	0%	-15%
Bulgaria	(2,804)	0	0	(950)	(3,754)	-28%	0%	0%	-21%	-26%
France	129	0	0	0	129	3%	0%	0%	0%	3%
Germany	(345)	0	0	0	(345)	-14%	0%	0%	0%	-14%
Greece	(11,877)	0	0	(9,573)	(21,450)	-56%	0%	0%	-54%	-55%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Hungary multi-country office	(10,919)	0	(2,908)	(5,659)	(19,487)	-37%	0%	-100%	-50%	-45%
Italy multi-country office	(4,287)	0	0	(2,887)	(7,173)	-23%	0%	0%	-31%	-26%
Poland	(28,542)	0	0	(8,763)	(37,305)	-61%	0%	0%	-48%	-57%
Republic of Moldova	(13,771)	0	0	(2,543)	(16,314)	-20%	0%	0%	-23%	-20%
Romania	(11,302)	0	0	(4,298)	(15,600)	-41%	0%	0%	-38%	-40%
Spain	(1,675)	0	0	(115)	(1,790)	-30%	0%	0%	-9%	-26%
Sweden multi-country office	(1,810)	0	0	(617)	(2,427)	-29%	0%	0%	-17%	-24%
United Kingdom of Great Britain and Northern Ireland	(250)	0	0	0	(250)	-8%	0%	0%	0%	-8%
Subtotal Northern, western, central and southern Europe	(89,338)	0	(2,908)	(35,406)	(127,652)	-35%	0%	-100%	-40%	-37%
Subtotal Europe	(131,115)	(148,293)	(19,731)	(5,692)	(304,832)	-30%	-33%	-38%	-2%	-24%
Americas										
Regional Bureau for the Americas	121	(979)	118	733	(7)	3%	-12%	5%	28%	0%
Other operations in the Americas	0	0	0	0	0	0%	0%	0%	0%	0%
Subtotal Americas overall	121	(979)	118	733	(7)	3%	-12%	5%	8%	0%
North America and the Caribbean										
Canada	(18)	(45)	0	(14)	(77)	-2%	-4%	0%	-1%	-2%
United States of America multi-country office	2,415	(3,740)	(3,245)	(1,014)	(5,584)	15%	-100%	-100%	-32%	-22%
Subtotal North America and the Caribbean	2,397	(3,784)	(3,245)	(1,028)	(5,661)	14%	-77%	-100%	-24%	-20%
Latin America										
Argentina multi-country office	6,867	(11,552)	(13,038)	17,723	0	34%	-100%	-100%	161%	0%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Brazil	16,429	(19,245)	(14,186)	11,641	(5,360)	220%	-100%	-100%	101%	-10%
Colombia	(1,908)	(2,320)	(1,368)	(4,983)	(10,580)	-3%	-10%	-11%	-26%	-9%
Costa Rica	705	0	0	(4,412)	(3,707)	4%	0%	0%	-20%	-9%
Ecuador	28	(16,633)	0	8,426	(8,179)	0%	-100%	0%	34%	-11%
El Salvador	512	(3,681)	1,934	(5,329)	(6,565)	14%	-42%	41%	-47%	-23%
Guatemala	12,385	(8,052)	(6,056)	(7,274)	(8,996)	132%	-100%	-100%	-50%	-24%
Honduras	(838)	(1,828)	(18)	(5,015)	(7,699)	-14%	-21%	0%	-56%	-25%
Mexico	(11,123)	0	0	(7,024)	(18,147)	-15%	0%	0%	-16%	-15%
Panama multi-country office	(1,047)	(4,557)	(5,140)	614	(10,129)	-4%	-100%	-100%	1%	-13%
Peru	12,217	(4,886)	(5,599)	(1,749)	(17)	60%	-24%	-21%	-54%	0%
Venezuela (Bolivarian Republic of)	(2,632)	(8,800)	0	(3,448)	(14,880)	-14%	-100%	0%	-11%	-25%
Subtotal Latin America	31,594	(81,555)	(43,471)	(828)	(94,260)	11%	-63%	-49%	0%	-12%
Subtotal Americas	34,112	(86,318)	(46,598)	(1,123)	(99,927)	11%	-61%	-49%	0%	-12%
Country operational technical support	(375)	(11,467)	49	3,184	(8,609)	-2%	-11%	0%	22%	-6%
Subtotal Country and regional programmes	(432,681)	(1,315,625)	(222,642)	25,475	(1,945,473)	-18%	-31%	-17%	2%	-21%
Global programmes	(14,164)	(32,510)	(4,345)	4,696	(46,322)	-14%	-19%	-8%	8%	-12%
Headquarters	(13,109)	(32,040)	(6,749)	(558)	(52,456)	-21%	-27%	-19%	-1%	-20%
Subtotal Programmed activities	(459,954)	(1,380,174)	(233,736)	29,613	(2,044,252)	-18%	-30%	-16%	2%	-20%
Operational reserve					(55,427)					-12%

Region subregion/operation	Variance 2026 vs 2025 (restated)					Variance 2026 vs 2025 (restated)				
	Amount					Percentage				
	Empowering Communities and					Empowering Communities and				
	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Achieving Gender Equality	Securing Solutions	Total	Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Achieving Gender Equality	Securing Solutions	Total
Subtotal					(2,099,679)					-20%
Programmed activities and operational reserve										
Junior Professional Officers					0					0%
Total					(2,099,679)					-20%

Table 3

Posts in 2024, 2025 and 2026: summary of post levels by cost category and budget component

(in thousands of United States dollars)

	<i>Programme</i>								<i>Programme support</i>								<i>Management and administration</i>										<i>Grand total</i>
	<i>Year</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-3 / P-1 / P-4</i>	<i>P-2</i>	<i>NO</i>	<i>GS / FS</i>	<i>Total</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-3 / P-1 / P-4</i>	<i>P-2</i>	<i>NO</i>	<i>GS / FS</i>	<i>Total</i>	<i>USG / ASG</i>	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-3 / P-1 / P-4</i>	<i>P-2</i>	<i>NO</i>	<i>GS / FS</i>	<i>Total</i>	
West and Central Africa ^b	2024	-	1	11	313	145	199	710	1,379	2	12	38	182	59	57	1,004	1,354	-	-	-	-	-	-	-	-	-	2,732
	2025	-	1	10	283	114	172	637	1,217	3	12	39	158	60	51	944	1,267	-	-	-	-	-	-	-	-	-	2,484
	2026	-	1	6	225	86	173	523	1,014	3	10	29	123	44	66	803	1,078	-	-	-	-	-	-	-	-	-	2,092
East and Horn of Africa and the Great Lakes ^b	2024	-	3	22	451	185	354	1,215	2,230	6	16	46	204	106	118	1,413	1,909	-	-	-	-	-	-	-	-	-	4,139
	2025	-	3	18	377	140	375	1,166	2,079	5	18	52	185	94	118	1,394	1,866	-	-	-	-	-	-	-	-	-	3,945
	2026	-	2	10	272	97	345	945	1,671	5	12	34	120	60	108	1,091	1,430	-	-	-	-	-	-	-	-	-	3,101
Southern Africa ^b	2024	-	-	4	22	3	4	9	42	1	2	5	13	3	4	14	42	-	-	-	-	-	-	-	-	-	84
	2025	-	-	3	18	2	4	8	35	1	2	5	10	2	4	13	37	-	-	-	-	-	-	-	-	-	72
	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Middle East and North Africa ^b	2024	-	3	10	244	105	248	1,065	1,675	5	14	36	122	36	77	721	1,011	-	-	-	-	-	-	-	-	-	2,685
	2025	-	3	8	212	79	239	1,064	1,605	5	13	35	110	30	82	680	954	-	-	-	-	-	-	-	-	-	2,559
	2026	-	3	2	117	26	169	509	825	4	9	24	74	15	53	463	642	-	-	-	-	-	-	-	-	-	1,467
Asia and the Pacific ^b	2024	-	1	10	222	73	175	682	1,162	4	16	30	92	31	78	543	793	-	-	-	-	-	-	-	-	-	1,956
	2025	-	1	10	197	75	174	753	1,210	4	16	28	81	29	75	545	778	-	-	-	-	-	-	-	-	-	1,988
	2026	-	1	7	141	36	173	670	1,028	4	14	18	73	21	70	470	670	-	-	-	-	-	-	-	-	-	1,698
Europe ^b	2024	-	-	11	182	51	194	724	1,162	3	17	34	124	25	93	545	840	-	-	-	-	-	-	-	-	-	2,002
	2025	-	-	11	165	40	180	682	1,079	3	17	32	115	26	86	529	808	-	-	-	-	-	-	-	-	-	1,886

	Programme									Programme support								Management and administration										
	2026	-	-	6	89	11	126	395	626	3	12	19	62	20	56	340	512	-	-	-	-	-	-	-	-	-	-	1,138
Americas ^b	2024	-	-	4	138	78	140	679	1,040	3	13	21	87	48	62	519	753	-	-	-	-	-	-	-	-	-	-	1,793
	2025	-	-	4	117	62	140	579	901	3	13	20	85	41	76	488	725	-	-	-	-	-	-	-	-	-	-	1,626
	2026	-	-	3	90	41	122	427	683	2	13	19	71	34	76	429	645	-	-	-	-	-	-	-	-	-	-	1,328
Country operational technical support ^c	2024	-	-	-	-	-	-	-	-	-	3	16	42	13	12	63	147	-	-	-	-	-	-	-	-	-	-	147
	2025	-	-	-	-	-	-	-	-	-	3	16	43	10	12	62	146	-	-	-	-	-	-	-	-	-	-	146
	2026	-	-	-	-	-	-	-	-	-	2	5	40	7	9	43	106	-	-	-	-	-	-	-	-	-	-	106
Subtotal country and regional programmes	2024	-	8	72	1,572	640	1,313	5,084	8,689	24	93	226	865	320	500	4,822	6,850	-	-	-	-	-	-	-	-	-	-	15,538
	2025	-	8	64	1,369	511	1,284	4,889	8,125	24	94	227	787	292	503	4,654	6,580	-	-	-	-	-	-	-	-	-	-	14,705
	2026	-	7	34	933	297	1,107	3,469	5,847	21	72	148	563	201	438	3,639	5,082	-	-	-	-	-	-	-	-	-	-	10,929
Global programmes ^d	2024	-	-	-	-	-	-	-	-	1	10	42	287	47	74	210	673	-	-	-	-	-	-	-	-	-	-	673
	2025	-	-	-	-	-	1	2	3	1	5	33	226	47	71	195	577	-	-	-	-	-	-	-	-	-	-	580
	2026	-	-	-	-	-	-	-	-	-	4	19	187	53	84	229	576	-	-	-	-	-	-	-	-	-	-	576
Headquarters ^e	2024	-	-	-	-	-	-	-	-	6	6	24	123	10	1	42	212	4	7	27	61	232	34	39	285	689	902	
	2025	-	-	-	-	-	-	-	-	4	6	17	90	3	2	35	157	4	7	25	62	260	30	56	274	719	876	
	2026	-	-	-	-	-	-	-	-	2	2	11	65	3	2	21	106	4	8	12	42	216	29	47	206	564	670	
Total	2024	-	8	72	1,572	640	1,313	5,084	8,689	31	109	292	1,275	378	575	5,074	7,734	4	7	27	61	232	34	39	285	689	17,112	
	2025	-	8	64	1,369	511	1,285	4,891	8,128	29	105	277	1,103	341	576	4,883	7,313	4	7	25	62	260	30	56	274	719	16,160	
	2026	-	7	34	933	297	1,107	3,469	5,847	23	78	178	815	257	524	3,889	5,764	4	8	12	42	216	29	47	206	564	12,175	

^a All posts (calculated in person-years) excluding Junior Professional Officers.

^b The figure excludes global programmes posts located in country and regional programmes.

^c The figure includes posts in divisions that provide direct support to country and regional operations.

^d The figure includes global programmes posts located in country and regional programmes.

^e The figure includes posts in Geneva, Budapest, Copenhagen and New York.

Table 4
Posts ^a funded from the 2026 United Nations regular budget

Organizational unit	USG /	GS								Total
	ASG	D-2	D-1	P-5	P-4	P-3	P-2	PL ⁽²⁾	OL ⁽³⁾	
Executive direction and management										
Office of the High Commissioner	2			3	2			2	3	12
Inspector General's Office						2			1	3
Investigation Service								1		1
Legal Affairs Service			1		4	2		1	2	10
Office of the Ombudsman									1	1
Ethics Office			1		1				1	3
Design and Development Service			1					1		2
Governance Service			1						4	5
Evaluation Service								1	1	2
Enterprise Risk Management Service			1						1	2
Division of External Relations										
Office of the Director		1		3		2	2	1	8	17
Donor Relations and Resource Mobilization Service			1	1	8	1	3	1	6	21
Global Communications Service				2		3		2	2	9
Partnership and Coordination Service			1						1	2
Division of Information Systems and Telecommunications										
Office of the Director		1					1		7	9
Division of Human Resources Management										
Office of the Director		1	2		3	2		1	1	10
Assignments and Talent Mobilization Section				1	3	2	6	2	6	20
Human Resources Operational Partnership				1	1	2				4
Staff Health and Wellbeing Service								4	13	17
Addressing sexual exploitation and abuse and sexual harassment					1			1		2
Division of Financial and Administrative Management										
Office of the Controller		1	1	1	1	3			4	11
Treasury Section			1	1	3	1		2		8
Accounts and Financial Service				2	1				5	8
Global Mobility and Infrastructure Service				1		1		1	6	9
Division of Strategic Planning and Results										
Office of the Director								1	3	4
Annual Review and Budget Analysis Service			1	2	6	1		2	3	15
Implementation Management and Assurance Service			1	2	2	1		1		7
Global Service Centre Copenhagen (GSCC)										
GSCC Management Unit									6	6
Total	2	4	13	20	36	23	12	25	85	220

Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General; D, Director; P, Professional; GS, General Service; PL, Principal level; O, Other level.

^a Only the posts in the Under-Secretary-General/Assistant Secretary-General category (High Commissioner and Deputy High Commissioner) are authorized regular budget posts. The remaining 218 posts are funded through a lump-sum grant under the regular budget.

The list of the proposed posts is as per the proposed programme budget for 2026 under the United Nations regular budget and does not include the structural changes to be implemented from 1 October 2025.

Table 5
Expenditure in 2023, 2024, 2025 (year to date and forecast), 2025 current budget and 2026 proposed budget by chapter of expenditure
(in thousands of United States dollars)

	2023 expenditure		2024 expenditure <i>e</i>		2025 current expenditure year-to-date ^a		2025 forecasted expenditure <i>e</i>		2025 current budget ^a		2026 proposed budget		Variance 2025 vs 2026	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
A. Programme ^b														
Staff costs ^c	659,910	13%	644,396	13%	250,402	13%	489,526	15%	740,423	7%	522,804	6%	-217,619	-29%
Other staff costs ^d	47,476	1%	56,868	1%	18,814	1%	28,353	1%	83,947	1%	60,175	1%	-23,772	-28%
Consultants	11,977	0%	19,567	0%	4,125	0%	13,753	0%	35,878	0%	29,087	0%	-6,791	-19%
Travel	50,890	1%	43,649	1%	8,556	0%	30,878	1%	71,921	1%	54,621	1%	-17,300	-24%
Contractual services	572,361	11%	590,439	12%	277,165	14%	398,583	12%	1,552,011	15%	1,251,946	15%	-300,065	-19%
Operating expenses	161,906	3%	172,178	3%	76,867	4%	251,032	8%	379,265	4%	295,397	3%	-83,868	-22%
Supplies and materials	316,399	6%	318,949	6%	21,788	1%	59,810	2%	575,103	5%	465,033	5%	-110,070	-19%
Furniture and equipment	91,721	2%	105,313	2%	16,438	1%	27,930	1%	179,797	2%	141,938	2%	-37,859	-21%
Cash-based interventions	727,769	14%	627,884	13%	68,939	3%	236,745	7%	1,292,289	12%	1,048,475	12%	-243,813	-19%
Joint United Nations contributions	2,660	0%	16,824	0%	10,628	1%	7,850	0%	25,620	0%	18,476	0%	-7,144	-28%
Other expenditure ^e	1,452,469	28%	1,222,058	25%	764,080	39%	852,680	26%	3,933,452	37%	3,190,769	38%	-742,683	-19%
Subtotal programme	4,095,537	79%	3,818,125	77%	1,517,800	77%	2,397,141	73%	8,869,708	84%	7,078,722	83%	-1,790,986	-20%
B. Programme support														
Staff costs ^c	614,686	12%	622,101	13%	249,368	13%	513,056	16%	647,551	6%	513,819	6%	-133,732	-21%
Other staff costs ^d	67,202	1%	79,470	2%	25,200	1%	45,443	1%	102,255	1%	83,980	1%	-18,275	-18%
Consultants	238	0%	1,497	0%	45	0%	917	0%	891	0%	732	0%	-159	-18%
Travel	34,402	1%	30,187	1%	6,269	0%	13,820	0%	36,304	0%	29,816	0%	-6,488	-18%
Contractual services	68,784	1%	61,722	1%	31,321	2%	44,887	1%	101,295	1%	83,191	1%	-18,103	-18%
Operating expenses	57,219	1%	53,090	1%	31,051	2%	52,982	2%	90,870	1%	74,630	1%	-16,240	-18%

	2023 expenditure		2024 expenditure		2025 current expenditure year-to-date ^a		2025 forecasted expenditure		2025 current budget ^a		2026 proposed budget		Variance 2025 vs 2026	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Supplies and materials	6,829	0%	5,957	0%	2,725	0%	4,026	0%	9,543	0%	7,838	0%	-1,706	-18%
Furniture and equipment	21,210	0%	27,183	1%	8,731	0%	11,289	0%	34,063	0%	27,975	0%	-6,088	-18%
Cash-based interventions	15	0%	-	0%	-		-		8		6			
Joint United Nations contributions	1,569	0%	12,079	0%	8,946	0%	6,766	0%	17,136	0%	14,073	0%	-3,063	-18%
Other expenditure ^e	4,592	0%	5,190	0%	338	0%	1,656	0%	5,207	0%	4,276	0%	-931	-18%
Subtotal programme support	876,747	17%	898,476	18%	363,995	18%	694,843	21%	1,045,123	10%	840,337	10%	-204,785	-20%
C. Management and administration														
Staff costs ^c	117,221	2%	139,305	3%	62,179	3%	124,270	4%	135,104	1%	101,777	1%	-33,327	-25%
Other staff costs ^d	10,502	0%	18,048	0%	7,484	0%	16,893	1%	18,992	0%	15,501	0%	-3,491	-18%
Consultants	114	0%	1,140	0%	40	0%	1,878	0%	543	0%	443	0%	-100	-18%
Travel	3,358	0%	3,667	0%	887	0%	1,965	0%	3,581	0%	2,923	0%	-658	-18%
Contractual services	31,896	1%	19,439	0%	9,950	1%	11,206	0%	30,461	0%	24,862	0%	-5,599	-18%
Operating expenses	14,075	0%	17,429	0%	5,611	0%	8,868	0%	18,247	0%	14,893	0%	-3,354	-18%
Supplies and materials	10	0%	16	0%	-	0%	-	0%	10	0%	8	0%	-2	-18%
Furniture and equipment	3,777	0%	4,815	0%	1,337	0%	711	0%	4,784	0%	3,904	0%	-879	-18%
Joint United Nations contributions	386	0%	3,069	0%	1,719	0%	6,111	0%	3,120	0%	2,547	0%	-574	-18%
Other expenditure ^e	5,363	0%	627	0%	312	0%	624	0%	2,692	0%	2,197	0%	-495	-18%
Subtotal Management and administration	186,704	4%	207,556	4%	89,519	5%	172,525	5%	217,535	2%	169,056	2%	-48,479	-22%
Total Programmed activities	5,158,988	100%	4,924,158	100%	1,971,314	100%	3,264,510	100%	10,132,367	96%	8,088,115	95%	-2,044,250	-20%
Operational reserve	-	0%	-	0%	-	0%	-	0%	459,833	4%	404,406	5%	-55,427	-1%
Subtotal Programmed activities and operational reserve	5,158,988	100%	4,924,158	100%	1,971,314	100%	3,264,510	100%	10,592,200	100%	8,492,521	100%	-2,099,677	-20%

	2023 expenditure		2024 expenditure		2025 current expenditure year-to-date ^a		2025 forecasted expenditure		2025 current budget ^a		2026 proposed budget		Variance 2025 vs 2026	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Junior Professional Officers	7,567	0%	8,394	0%	3,315	0%	-	0%	12,000	0%	12,000	0%	-	0%
Staff costs ^c	7,461	0%	8,230	0%	3,280	0%	-	0%	11,824	0%	11,824	0%	-	0%
Travel	18	0%	115	0%	28	0%	-	0%	99	0%	99	0%	-	0%
Contractual services	88	0%	48	0%	6	0%	-	0%	77	0%	77	0%	-	0%
Total	5,166,555	100%	4,932,551	100%	1,974,629	100%	3,264,510	100%	10,604,200	100%	8,504,521	100%	-2,099,677	-20%

^a As of 31 May 2025.
^b Amounts under “programme” may change pending finalization of all reports from implementing partners.
^c Staff costs include salaries and allowances.
^d Other staff costs include temporary assistance and overtime.
^e Other expenditure includes implementing partners expenditure and other miscellaneous expenditure.

Table 6
2025 supplementary budgets at 31 May 2025
(in thousands of United States dollars)

	<i>Region/subregion</i>	<i>Total</i>
Middle East and North Africa	Middle East situation	104,100
	Syrian refugee returns situation	252,594
	Subtotal	356,694
Total		356,694

Annex II

[English and French only]

Follow-up to the observations of the Advisory Committee on Administrative and Budgetary Questions on the programme budget 2025

1. This annex provides an update on issues raised by the Advisory Committee on Administrative and Budgetary Questions in its report (A/AC.96/75/6) on the annual programme budget for 2025 of the Office of the United Nations High Commissioner for Refugees.

Paragraph 6: The Advisory Committee notes the increase in Headquarters resource requirements for 2025 as compared with a decrease in requirements for country and regional programmes. The Committee trusts that the proportions between the three components will continue to be tracked with a view to prioritizing field operations and minimizing management and administrative costs.

2. As part of the internal review of the budget, UNHCR scrutinizes the proportion of the total budget allocated to Headquarters and the proportion that covers management and administration costs. This has been maintained at 2 per cent across both categories in 2025, which is also in line with the average of the past five years.

3. The slight increase in the 2025 budget for Headquarters of 3 per cent was primarily driven by a budget neutral transfer from global programmes to Headquarters in the Division of Human Resources. Overall, however, the combined budget for global programmes and Headquarters decreased by 2 per cent. There may continue to be minor movements between functions and categories in future budgets, as the transformation process in UNHCR evolves alongside the new enterprise resource planning system.

4. UNHCR will continue to track the budget proportions of country and regional programmes, Headquarters and global programmes with a view to continue prioritizing country operations and minimizing, where possible, management and administrative costs.

Paragraph 8. The Advisory Committee notes the increase of the funding gap to 48 per cent, the fluctuations between the level of the overall budget, funds available as a percentage of the budget and the level of the funding gap, as well as the general tendency over the decade of the needs-based programme budget growth continuing to outstrip the available funds (see also para. 21 below).

5. The UNHCR budget is needs-driven and developed based on the actual needs and aspirations of refugees and displaced persons worldwide as applicable in the context. A needs-driven budget depends on donors responding generously to meet the requirements, ensuring an effective response to forced displacement and statelessness.

6. When preparing country plans, UNHCR undertakes a first level of prioritization to ensure that the budget represents critical activities and to identify the work that the Office must do in a complementary manner to other stakeholders and actors.

7. If the funds raised against the annual budget are not sufficient to finance the identified needs, UNHCR operations undertake further prioritization within the approved annual programme budget to ensure that available resources are allocated to the most critical needs. The prioritization is based on the indication of the level of funds that will be made available. UNHCR closely monitors the funding situation, and the country operations are provided with guidance and parameters to prioritize their interventions.

8. In the context of significant funding gaps, prioritization will have serious consequences for forcibly displaced persons. To highlight this, UNHCR will show the impact to donors through reports on underfunding. In addition, it reports three times a year on prioritization to Member States through the Standing Committee of the Executive Committee under updates on budgets and funding.

Paragraph 10. The Advisory Committee acknowledges the information provided on core indicators and enabling areas and trusts that the next budget submission will provide an update on the results of the pilot and consultations with Member States.

9. UNHCR presented a proposed list of core enabling indicators in table I.15 of the programme budget for 2025 (A/AC.96/75/5). Internal and external consultations were held to finalize the indicators, though the list is not meant to be exhaustive or comprehensive of all indicators that may be useful for UNHCR to track management and operational performance. The list of indicators was discussed with Member States and agreed upon for one-year on a pilot basis in 2024. The results against all the core enabling indicators were published in June 2025 in the Global Report 2024¹⁰ and presented at the ninety-third meeting of the Standing Committee. It is expected that Member States will provide feedback on these indicators, including any proposed changes.

Paragraph 17: The Advisory Committee notes the information provided and is of the view that the criteria and the process for the attribution of costs to categories between programme support and management and administration should be further clarified, in particular with regards to the centralized administrative and support functions at the Headquarters and the Global Service Centre.

10. The cost categories used by UNHCR are comprised of programme costs, programme support costs, and management and administration costs.

11. Programme support costs are required to develop, formulate, direct, administer and evaluate programmes budgeted at Headquarters, in the regional bureaux and in the country operations. These costs include those incurred when providing technical, logistical and administrative support in the delivery of activities to forcibly displaced and stateless persons.

12. Management and administration costs are critical for the leadership and management of the organization, such as executive direction, policy, evaluation and oversight, external relations, information technology, finance and administration at Headquarters.

13. Headquarters cost centres are defined as either management and administration or programme support, based on the functions undertaken by that cost centre. The budget and subsequent expenditure for the cost centre is then classified as such.

Management and administrative costs at Headquarters include:

(a) Part of the costs of the Divisions of External Relations; Emergency, Security and Supply; Financial and Administrative Management; Human Resources; International Protection; Resilience and Solutions; Information Systems and Telecommunications; Strategic Planning and Results; as well as costs associated with the Enterprise Risk Management Service, Evaluation Service, Inspector General's Office, and Legal Affairs Service;

(b) Costs of the Ethics Office, Executive Office, Governance Service, Global Service Centre in Budapest, Global Service Centre in Copenhagen, Liaison Office New York, Office of the Ombudsman, Staff Council, and Design and Development Service. This process differs for global programmes and country operational technical support, where programme activities are classified as programme and non-programme activities are classified as programme support.

14. For country and regional programmes, the classification of budgeted positions is the main driver in ensuring the distinction between the programme and programme support cost categories. Positions are recorded with the designated cost category depending on location and function, in accordance with established definitions. Non-programme costs are distributed to programme and programme support cost categories on a pro rata basis based on the breakdown of the staff budget for each cost centre. The most recent classification of posts was reported to Member States and endorsed by the Board of Auditors in the revised biennial programme budget of the Office of the United Nations High Commissioner for Refugees for 2016-2017 (A/AC.96/1158).

¹⁰ See <https://www.unhcr.org/publications/global-report>.

Paragraph 21: The Advisory Committee encourages UNHCR to continue its efforts to strengthen its outreach to donors in order to increase unearmarked contributions, and trusts that further updates will be included in the next budget submission.

15. UNHCR continues to advocate more flexible funding, which is becoming even more critical in the face of increasing financial uncertainties for both the humanitarian and development sectors. In order to give more visibility to the impact of unearmarked funding, a dedicated reporting page on flexible funding was created in early 2025. This includes a depiction of how flexible funding is valued, allocated and reallocated during the year. Unearmarked funding increased from \$718.46 million in 2023 to \$764.07 million in 2024. The increases came mainly from donor governments. Unearmarked funding from the private sector remained at a similar level in 2024 compared to 2023 despite an overall decline in income from private donors, mainly due to the absence of new emergencies in 2024.

16. In 2024, UNHCR launched a new private sector engagement strategy, reflecting an innovative, long-term vision that encompasses both financial and non-financial objectives to secure increased, stable and varied forms of support. The private sector engagement strategy aims to raise \$2 billion annually by 2030. The number of individual sources of income from the private sector (foundations, corporations, non-governmental organizations and other (small individual donors) increased from 362 in 2023 to 380 in 2024.

17. UNHCR continues to diversify its sources of income in the realm of innovative financing. The Global Islamic Fund for Refugees, an endowment established in collaboration with the Islamic Development Bank, is now operational with initial contributions of \$50 million from the Islamic Development Bank and \$10 million from the King Salman Relief Center. This has led to closer engagement with Islamic philanthropy and other donors with a view to more flexible and sustainable funding. Since 2019, innovative financing has enabled UNHCR to mobilize over \$110 million in new funding and aims to catalyse over \$500 million toward projects that bridge humanitarian, development and peacebuilding efforts.

Paragraph 24: The Advisory Committee encourages UNHCR to intensify its efforts to achieve a more equitable geographical representation of Member States among its staff.

18. UNHCR acknowledges the importance of ensuring equitable geographic representation across all levels of its workforce and will continue to intensify its efforts in this area. The Office's commitment to broadening geographical representation aligns with its core principles of fairness, operational excellence and effectiveness.

19. Key actions undertaken include:

Workforce planning and talent development: UNHCR continues to refine workforce planning mechanisms, ensuring that recruitment, retention and succession planning consider geographical diversity as a critical factor. In 2024, the UNHCR Connected Leaders Academy and leadership development initiatives targeted individuals from diverse geographic backgrounds to accelerate career progression.

Expanded outreach and recruitment strategies: Due to the current funding constraints, all external recruitment is currently on hold. However, due to its rotational staffing system, the organization continues to promote geographic diversity by leveraging internal mobility to strengthen talent pipelines from underrepresented regions.

Data-driven decision-making: UNHCR leverages demographic data to identify trends, gaps and areas for targeted improvement. This ensures that recruitment and talent development strategies remain responsive and results oriented.

Flexible work arrangements: Recognizing barriers related to relocation and regional accessibility, UNHCR continues to assess flexible work models, including telecommuting options where operationally feasible, to support greater inclusivity.

20. By strengthening these measures, UNHCR reaffirms its commitment to ensuring a workforce that reflects the global nature of its mandate, while upholding the highest standards of professionalism and operational excellence.

Paragraph 28. The Advisory Committee encourages UNHCR to continue its efforts to cooperate with other United Nations entities in order to seek efficiencies, and trusts that more information will be provided in the next budget submission.

21. UNHCR will continue to cooperate closely within the United Nations system and will remain fully committed to advancing the inter-agency efficiency agenda and system reforms through joint initiatives such as UN FLEET, the Digital Hub of Treasury Solutions, the United Nations Humanitarian Response Depot, and other shared services and initiatives.

22. The Office will maintain strategic partnerships within the United Nations system to leverage complementary expertise. In many cases, through ongoing memorandums of understanding and specific frameworks with United Nations partners, UNHCR fostered collaboration, innovation and more sustainable joint approaches to address the challenges of forced displacement and strengthen the inclusion of forcibly displaced and stateless persons in development planning.

23. The UNHCR-World Food Programme Joint Hub, which supports refugee self-reliance, provides strategic and technical assistance in planning, assessments and analysis, programme design and policy development. Through integrated, evidence-generation and analysis, the joint hub ensures alignment between humanitarian and development efforts, leveraging complementary expertise in nutrition, food security and protection. In 2024, it enhanced collaboration in 19 countries, conducted 14 risk assessments and 17 needs analyses, and developed 13 targeted strategies to improve the effectiveness of aid delivery.

24. Updated guidance on implementation of the refugee coordination model was released in October 2024. It emphasizes inclusivity, government leadership, sustainability, and the integration of humanitarian, development, and peacebuilding efforts in all phases of a refugee response and across all regions.

25. In 2024, UNHCR was granted access to the enterprise resource planning system of the United Nations Humanitarian Response Depot for real-time stock reconciliation, speeding up the process. Over 500 metric tons of goods were mobilized from the stockpiles in Accra, Dubai and Panama in 2024. The depot in Dubai covered the transportation costs for road shipments from Dubai to Beirut in Lebanon and Homs in the Syrian Arab Republic, as well as for sea shipments from Dubai to Egypt and from Dubai to Beirut in October and November of 2024 respectively.

Paragraph 30: The Committee trusts that UNHCR will continue to develop key performance indicator, track the impact of the business transformation projects and provide information on the progress of the Project Reporting Oversight and Monitoring Solution.

26. The Project Reporting Oversight and Monitoring Solution, the final project to be fully implemented under the UNHCR Business Transformation Programme, was successfully closed at the end of June 2024.

27. The Business Transformation Programme impact gains assessment report was issued in December 2024. The impact gains assessment evaluated measurable improvements through three phases: Phase A defined methodology and selected 56 key performance indicators; phase B refined this set to 51 with baseline values for 40; and phase C measured post-implementation impact. Of the 51 key performance indicators, 36 showed positive outcomes and operational improvements, while nine reflected negative impacts due to a combination of process, workflow and system challenges or learning curves. Four were not measurable due to data limitations, and two showed no impact.

28. The 36 key performance indicators that demonstrated positive gains across both efficiency and effectiveness categories highlighted improvements in operational processes. Specifically, 10 efficiency indicators resulted in an estimated \$3.4 million in cost and time efficiencies, of which 9 showed positive outcomes, while of the 41 effectiveness indicators focused on improvements in quality and organizational impact, 27 showed positive outcomes. Of the 51 assessed key performance indicators, 49 per cent benefited from fully automated data collection and 22 per cent from partially automated methods, while the remaining 29 per cent were completed manually. Moving forward, UNHCR will consistently

assess improvements in efficiency and effectiveness by updating and using the current key performance indicators or adjusting them as necessary as systems evolve.

Paragraph 33. The Advisory Committee trusts that UNHCR will continue to pursue efforts to expand its procurement from developing countries and countries with economies in transition and that more details will be included in the next budget submission.

29. After the 2023 mapping exercise conducted in the Southern and East and Horn of Africa regions as well as in Latin America, UNHCR continued to promote its unique proximity sourcing approach, engaging in market assessments and field missions to evaluate the capacity of local suppliers to produce sustainable items with locally sourced recycled materials. As a result, UNHCR launched two tenders in 2024, one in the Americas and another in the East and Horn of Africa, for the procurement of more sustainable core relief items. In the East and Horn of Africa, three contracts were established: two as a result of the tender and an additional contract secured through United Nations collaboration.

30. In 2025, UNHCR is evaluating potential suppliers in the Southern Africa and Latin America regions, as well as expanding the scope of this initiative to other regions to foster local sourcing, reducing the environmental impact and cost of procurement and supporting local economies. The organization's procurement of goods and services amounted to \$1.172 billion in 2024, including \$365 million (31 per cent) for global procurement and \$807 million (69 per cent) for local procurement.

Paragraph 36. The Advisory Committee notes the expected implementation of the Common Back Office concept in late 2024 following the pilot of the model and looks forward to an update in the next budget submission.

31. UNHCR participates in common back-office initiatives in Brazil, Kenya, Jordan, Senegal and the United Republic of Tanzania. Implementation of common back offices in Brazil, Kenya and the United Republic of Tanzania began in 2024, with varying degrees of adoption due to the concept having the most potential and relevance in locations where a large number of United Nations entities are co-located within the same premises and therefore where location-specific common services can be shared, such as in Nairobi. Implementation in Jordan and Senegal is currently delayed.

32. In 2025, UNHCR and other United Nations partners participated in a survey aimed at clarifying which services had already undergone regionalization or centralization as they would not be considered for common services. In situations where the UNHCR country office is not located within a common office with other United Nations partners, the UNHCR office opted out of services designed to be delivered to co-located entities within common premises.

33. Additionally, in each of the countries, UNHCR carefully assessed the services being proposed for delivery through a common back office to ensure that these would yield efficiencies. In situations where no efficiencies were projected, UNHCR opted out of these services. During this time, UNHCR noted that common back offices progressed at different paces, with the one in Kenya being the most successful.

Paragraph 37: The Advisory Committee notes the progress made on the Global Service Centre and Finance Hub and trusts that further improvements will be made in order to generate efficiency gains. The Committee trusts that more information will be provided in the next budget submission.

34. In July 2024, the Division of Financial and Administrative Management commenced implementation of a high-level plan and necessary restructuring to implement a supply delivery model for finance and travel management. As of March 2025, the restructuring of the Global Finance Service is complete, however implementation of the envisioned recruitment plan to expand resource capacity in the Finance Shared Services Section, previously referred to as the "Finance Hub", has been delayed due to funding constraints. The Finance Shared Services Section has continued to plan and design its model for the wider centralization of finance services, and in December 2024 was able to successfully onboard a new client operation in the Democratic Republic of the Congo to receive central invoice and payment processing, representing its first client operation in Africa.

35. In parallel, the Global Travel Section has been reorganized to strengthen its processing capacity in Budapest, within the emerging travel hub. Although progress of the consolidation project has been impacted by the decision taken in January 2025 to freeze international travel due to new financial constraints, UNHCR plans to conduct pilot phases of centralized claims processing during the first half of 2025.

36. Revised planning assumptions and scenario planning for 2025 are under active discussion and development to ensure a revised, realistic roadmap to full centralization of accounts payable processes can be delivered. The first phase remains focused on the centralization of invoice processing, payment processing, travel claims and bank reconciliation.

Paragraph 38: The Committee trusts that more information on sustainable programming and the new financing models will be provided to the Executive Committee at the time of their consideration of the programme budget.

37. The sustainable responses approach has been discussed with Member States, including through dedicated informal briefings in February and May 2025 and at the Standing Committee meetings in March and June 2025.

38. While appreciating the focus on sustainable responses to support the objectives of the Global Compact on Refugees, Member States emphasized context-specific approaches. Host countries voiced concern about the increasing burden placed on them and called for more equitable sharing of the responsibilities through humanitarian and development cooperation. Member States also stressed the need for clear definitions and roles for Resident Coordinators to improve coordination. There was a call for more predictable and sustainable support to advance economic inclusion in low-income contexts, as well as support for the educational and professional inclusion of women and girls. As priorities continue to evolve, the organization's facilitating role remains crucial in supporting Member States and partners to advance these shared objectives. The upcoming Global Refugee Forum Progress Review (the high-level officials meeting), which will take place in December 2025, will serve as an important platform to strengthen collective engagement in support of sustainable responses.

39. UNHCR is aligning refugee responses with national systems to avoid unsustainable, parallel humanitarian structures. The Office will maintain its core capacities in protection and solutions, leveraging partnerships with development actors and the private sector, while continuing to support refugee-hosting countries and countries of origin. Development actors—including regional development banks and bilateral donors—are also enhancing their long-term frameworks, aligning support with national plans and operating over three- to five-year timelines. This financing is already demonstrating tangible progress. The private sector is also stepping up its support in new ways. Where governments create enabling environments—ensuring legal status, documentation and access to financial systems—private businesses are investing in job creation, financial inclusion and market access. The joint initiative between the International Finance Corporation and UNHCR is supporting more than 30 United Nations Country Teams in analysing and catalysing private investment in refugee and host communities.

Annex III

[English only]

Number of forcibly displaced and stateless persons 2024-2026 by region

Region	Year	Refugees (1)	Asylum seekers (pending cases)	Returnees (arrivals during the year)	Persons under UNHCR's statelessness mandate (2)	Internally displaced persons (IDPs)	Returned IDPs (during year)	Others of concern (3)	Other people in need of international protection (4)	Grand total
West and Central Africa	2024 actual	2,486,279	204,128	78,300	931,093	8,108,714	251,843	365,338	-	12,425,695
	2025 current	3,777,602	176,713	112,825	1,033,437	14,146,173	3,336,107	56,495	-	22,639,352
	2026 projections	3,689,845	212,602	150,375	1,062,093	14,397,141	3,538,637	43,969	-	23,094,662
East and Horn & Great Lakes	2024 actual	5,111,745	461,462	447,566	68,171	18,645,654	2,729,188	25,497	-	27,489,283
	2025 current	5,907,743	711,683	765,766	385,439	19,497,225	1,751,967	450,837	-	29,470,660
	2026 projections	6,391,667	753,131	887,753	387,696	21,138,165	2,363,936	323,148	-	32,245,496
Southern Africa (5)	2024 actual	806,113	202,206	602	-	7,483,056	2,366,499	34,574	-	10,893,050
	2025 current	-	-	-	-	-	-	-	-	-
	2026 projections	-	-	-	-	-	-	-	-	-
Middle East and North Africa	2024 actual	2,570,861	860,568	513,334	363,473	13,392,932	1,523,621	87,165	-	19,311,954
	2025 current	3,178,482	1,426,008	1,530,000	364,220	11,049,763	2,924,718	32,978	-	20,506,169
	2026 projections	2,864,643	1,550,703	1,622,000	364,235	8,662,150	3,012,180	28,558	-	18,104,469
Asia and the Pacific	2024 actual	6,751,193	445,104	365,378	1,141,173	6,927,460	566,446	1,052,889	-	17,249,643
	2025 current	5,343,051	383,907	1,721,349	1,084,475	7,735,268	693,847	678,888	-	17,640,785
	2026 projections	5,101,577	381,665	453,674	1,030,344	8,377,774	717,270	2,377,995	-	18,440,299
Europe	2024 actual	12,013,468	1,476,725	210,402	400,964	4,923,933	782,000	858,434	-	20,665,926
	2025 current	12,413,044	1,394,486	182,710	487,475	5,108,347	391,100	870,411	-	20,847,573
	2026 projections	12,419,959	1,632,677	200,975	479,883	3,682,237	769,745	860,896	-	20,046,372
The Americas	2024 actual	1,218,541	4,702,519	239	9,599	8,649,962	-	1,396,765	5,875,359	21,852,984
	2025 current	1,292,593	4,234,412	-	103,397	9,890,189	-	1,711,761	6,577,512	23,809,864
	2026 projections	1,369,384	4,323,934	-	103,415	10,644,650	-	1,104,845	6,559,928	24,106,156
Total	2024 actual	30,958,200	8,352,712	1,615,821	2,914,473	68,131,711	8,219,597	3,820,662	5,875,359	129,888,535
	2025 current	31,912,515	8,327,209	4,312,650	3,458,443	67,426,965	9,097,739	3,801,370	6,577,512	134,914,403
	2026 projections	31,837,075	8,854,712	3,314,777	3,427,666	66,902,117	10,401,768	4,739,411	6,559,928	136,037,454

(1) Includes people in refugee-like situations

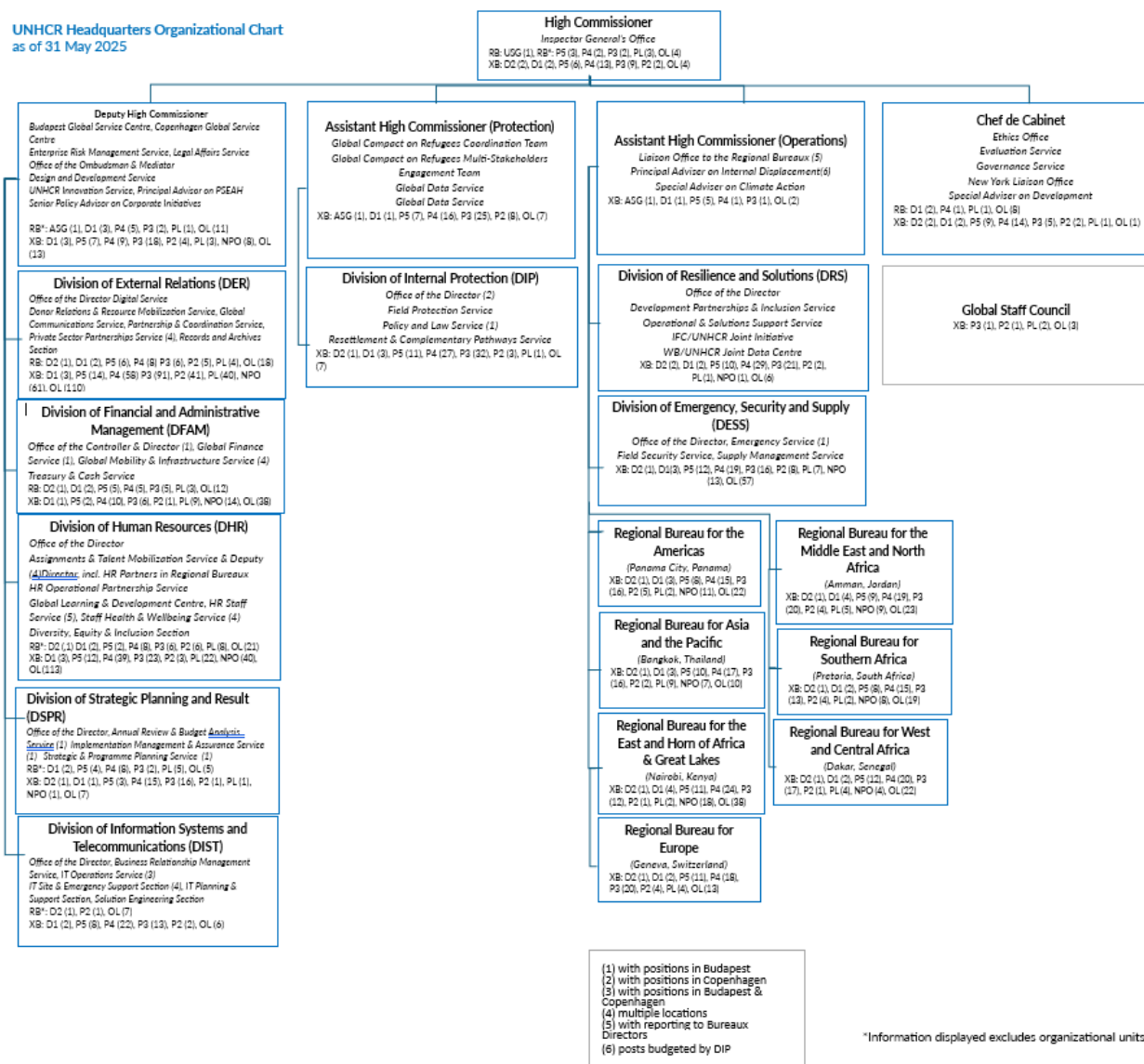
(2) In 2024, the figure excludes 1.4 million people who are also forcibly displaced to avoid double counting.

(3) The figure for Others of Concern does not include host communities.

(4) OIP refers to people who are outside their country or territory of origin, typically because they have been forcibly displaced across international borders, who have not been reported under other categories but who likely need international protection.

(5) The decision to close Southern Africa regional bureau effective 01 October 2025 with operations in the region being absorbed by the West and Central Africa and East and Horn of Africa and Great Lakes regions.

Organizational structure at 31 May 2025

UNHCR Headquarters Organizational Chart
as of 31 May 2025

UNHCR Operations in the Field as of 31 May 2025 *

West and Central Africa

Regional Bureau for West and Central Africa (based in Dakar)

- **Multi-Country Offices (3):** Cameroon, Côte d'Ivoire, Senegal
- **Country Offices (6):** Burkina Faso, Central African Republic, Chad, Mali, Niger, Nigeria
- **National Offices (2):** Ghana, Togo
- Presence (1): Gabon
- XB: D2 (1), D1 (9), P5 (29), P4 (106), P3 (228), P2 (140), PL (40), NPO (165), OL (1,187), FS (2)

East and Horn of Africa & Great Lakes

Regional Bureau for East and Horn of Africa & Great Lakes (based in Nairobi)

- **Country Offices (11):** Burundi, Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Sudan, Uganda, United Republic of Tanzania
- **Liaison Office (1):** Representation to the African Union and Economic Commission for Africa: Ethiopia, Addis Ababa
- XB: D2 (4), D1 (14), P5 (51), P4 (145), P3 (331), P2 (204), PL (99), NPO (440), OL (2,194), FS (4)

Southern Africa

Regional Bureau for Southern Africa (based in Pretoria)

- **Multi-Country Office (1):** South Africa
- **Country Offices (6):** Angola, Democratic Republic of the Congo, Malawi, Mozambique, Zambia, Zimbabwe
- **National Office (1):** Republic of the Congo
- Presence (2): Botswana, Namibia
- XB: D2 (1), D1 (5), P5 (16), P4 (34), P3 (86), P2 (62), PL (30), NPO (89), OL (516), FS (3)

Middle East and North Africa

Regional Bureau for Middle East and North Africa (based in Amman)

- **Multi-Country Office (1):** Saudi Arabia
- **Country Offices (13):** Algeria, Egypt, Iraq, Israel, Jordan, Kuwait, Lebanon, Mauritania, Morocco, Qatar, Syrian Arab Republic, Tunisia, Yemen
- **Liaison Offices (2):** United Arab Emirates, Western Sahara
- **Office of Chief of Mission (1):** Libya
- XB: D2 (4), D1 (12), P5 (34), P4 (94), P3 (189), P2 (105), PL (190), NPO (313), OL (1,529)

Asia and the Pacific

Regional Bureau for Asia and the Pacific (based in Bangkok)

- **Multi-Country Offices (3):** Australia, Kazakhstan, Thailand
- **Country Offices (11):** Afghanistan, Bangladesh, China, Indonesia, Iran (Islamic Republic of), Japan, Malaysia, Myanmar, Nepal, Pakistan, Republic of Korea
- **National Offices (3):** Kyrgyzstan, Philippines, Tajikistan
- **Office of Chief of Mission (1):** India
- Presence (3): Papua New Guinea, Sri Lanka, Uzbekistan
- XB: D2 (3), D1 (14), P5 (28), P4 (92), P3 (153), P2 (102), PL (113), NPO (242), OL (1,166)

Europe

Regional Bureau for Europe (based in Geneva)

- **Multi-Country Offices (4):** Belgium, Hungary, Italy, Sweden
- **Country Offices (24):** Albania, Armenia, Azerbaijan, Belarus, Bosnia & Herzegovina, Bulgaria, Croatia, Cyprus, France, Georgia, Germany, Greece, Malta*, Montenegro, North Macedonia, Poland, Republic of Moldova, Romania, Russian Federation, Serbia, Spain, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland.
- **National Offices (5):** Austria, Czechia, Ireland, Slovakia, Netherlands (Kingdom of the)
- **Liaison Offices (4):** Austria (OSCE); Poland (FRONTEX); Switzerland, Bern (LO for Switzerland and Liechtenstein), France, Strasbourg (Representation to the CoE)
- * CO Malta consolidated with the Liaison Office to the European Union Agency for Asylum eff. Jan 2025
- **Office of Chief of Mission (1):** Kosovo (S/RES/1244 (1999))
- Presence (5): Estonia, Latvia, Lithuania, Portugal, Slovenia
- XB: D2 (2), D1 (15), P5 (32), P4 (100), P3 (142), P2 (62), PL (186), NPO (266), OL (1,005), FS (3)

the Americas

Regional Bureau for the Americas (based in Panama)

- **Multi-Country Offices (3):** Argentina, Panama, United States of America
- **Country Offices (11):** Brazil, Canada, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Peru, Venezuela (Bolivarian Republic of)
- **National Offices (8):** Aruba, Belize, Chile, Dominican Republic, Guyana, Haiti, Trinidad & Tobago, Uruguay
- Presence (2): Bahamas, Cuba
- XB: D2 (2), D1 (10), P5 (16), P4 (49), P3 (122), P2 (97), PL (92), NPO (205), OL (952)

* UNHCR field presences also includes sub-offices, field offices & field units which are not listed in this chart for ease of use.

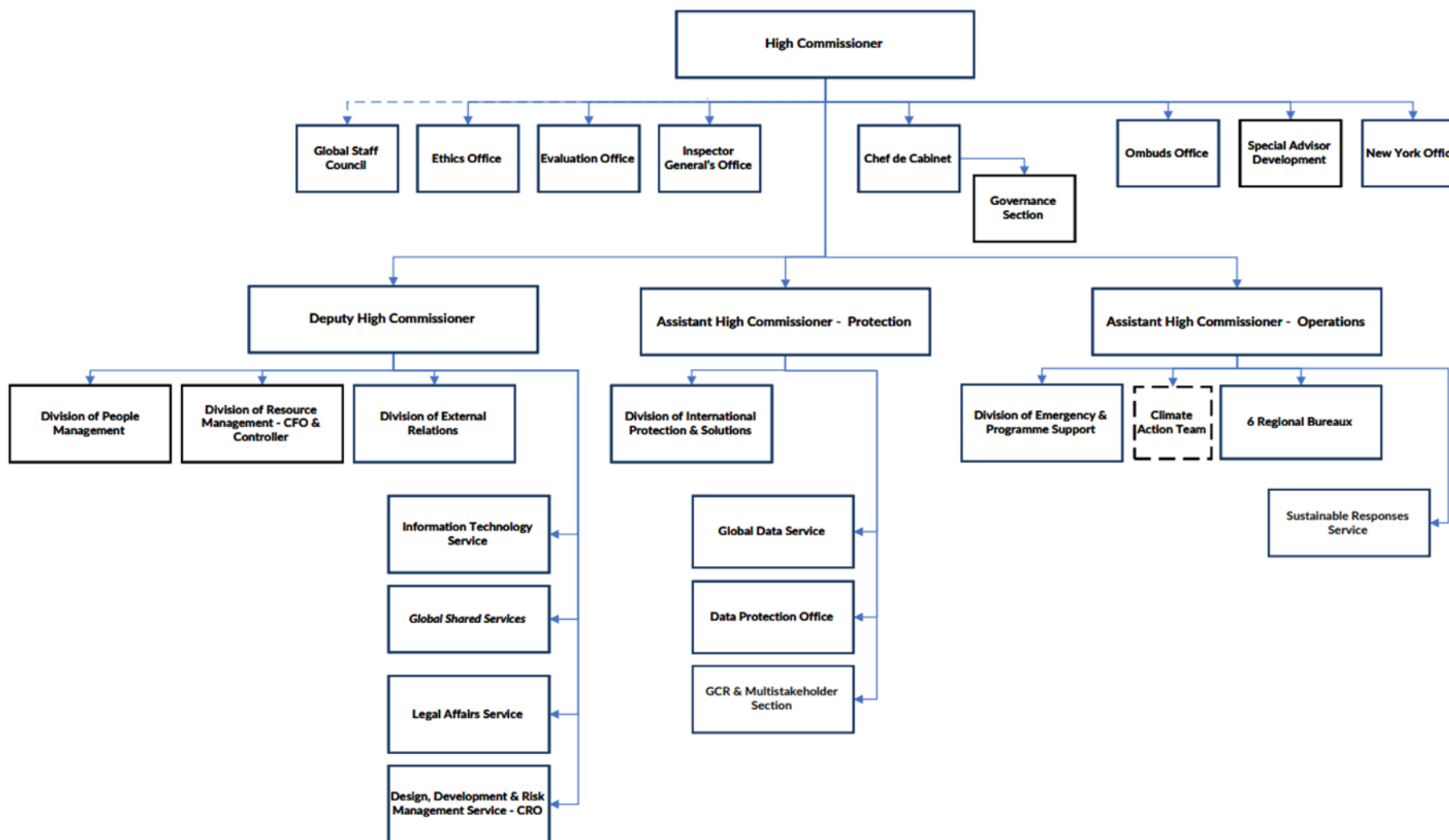
Annex IV(b)

[English only]



Headquarters Organizational Structure

Implementation date: 1 October 2025



Selected comparative table

The table in this annex include a visualisation of the 2025 original and current budget and the 2026 proposed budget, with the 2025 budget presented both prior to and after restructure of operations. This aims to allow for comprehensive comparisons.

Table 1

2025 original and current budget (prior to and after restructure and 2026 proposed budget by budget component

(in thousands of United States dollars)

	2025 budget								2026		Variance		Variance	
	Original		Original (Restated)		Current		Current (Restated)		Proposed		Proposed vs Current (Restated)		Proposed vs Original (Restated)	
	Percentage over total		Percentage over total		Percentage over total		Percentage over total		Percentage over total		Percentage change		Percentage change	
	Amount		Amount		Amount		Amount		Amount		Amount		Amount	
West and Central Africa	1,191,027	12%	1,459,173	14%	1,191,027	11%	1,459,173	14%	1,259,429	15%	(199,744)	-17%	(199,744)	-17%
East and Horn of Africa & the Great Lakes	2,167,149	21%	2,336,040	23%	2,184,721	21%	2,353,612	22%	1,981,811	23%	(371,801)	-17%	(354,229)	-16%
Southern Africa	451,286	4%	14,249	0%	451,286	4%	14,249	0%	-	0%	(14,249)	-3%	(14,249)	-3%
Middle East and North Africa	2,122,341	21%	2,115,366	21%	2,489,035	23%	2,482,060	23%	1,628,497	19%	(853,563)	-34%	(486,869)	-23%
Asia and the Pacific	957,947	9%	957,947	9%	957,947	9%	957,947	9%	865,199	10%	(92,748)	-10%	(92,748)	-10%
Europe	1,247,124	12%	1,247,124	12%	1,247,124	12%	1,247,124	12%	942,293	11%	(304,832)	-24%	(304,832)	-24%
Americas	815,172	8%	815,172	8%	815,172	8%	815,172	8%	715,246	8%	(99,927)	-12%	(99,927)	-12%
Country Operational Technical Support	155,057	2%	155,057	2%	155,057	1%	155,057	1%	146,448	2%	(8,609)	-6%	(8,609)	-6%
Subtotal country and regional programmes	9,107,105	89%	9,100,129	89%	9,491,371	90%	9,484,395	89%	7,538,922	89%	(1,945,473)	-20%	(1,561,207)	-17%
Global programmes	385,495	4%	392,470	4%	383,646	4%	390,622	4%	344,299	4%	(46,322)	-12%	(48,171)	-12%
Headquarters	255,501	2%	255,501	2%	257,350	2%	257,350	2%	204,894	2%	(52,456)	-20%	(50,607)	-20%
Subtotal programmed activities	9,748,101	95%	9,748,101	95%	10,132,367	96%	10,132,367	96%	8,088,115	95%	(2,044,252)	-20%	(1,659,986)	-17%
Operational reserve (OR)	487,405	5%	487,405	5%	459,833	4%	459,833	4%	404,406	5%	(55,427)	-12%	(82,999)	-17%
Junior Professional Officers	12,000	0%	12,000	0%	12,000	0%	12,000	0%	12,000	0%	-	0%	-	0%
Total	10,247,506	100%	10,247,506	100%	10,604,200	100%	10,604,200	100%	8,504,521	100%	(2,099,679)	-20%	(1,742,985)	-17%

Annex VI

[English only]

Changes to regional country and territory coverage in 2026

The restructuring has resulted in significant changes within some regions, with the creation and expansion of multi-country offices and the movement between regions with the discontinuation of the Regional Bureau for Southern Africa in 2026. The table below provides a summary of the major changes at the operational level and the coverage of the expanded and new multi-country offices.

2026 Regions	Country and territory coverage
<u>West and Central Africa</u>	
Cameroon multi-country office	Cameroon, Congo (Republic of), Gabon, Equatorial Guinea
Democratic Republic of the Congo	Democratic Republic of the Congo
Other operations in West and Central Africa	Benin, Cabo Verde, Côte d'Ivoire, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Senegal, Sierra Leone, Togo
<u>East and Horn of Africa & the Great Lakes</u>	
South Africa multi-country office	Botswana, Comoros, Eswatini, Lesotho, Madagascar, Mauritius, Namibia, Seychelles, South Africa, Zimbabwe
Mozambique multi-country office	Angola, Mozambique
Zambia multi-country office	Malawi, Zambia
<u>Middle East and North Africa</u>	
Other operations in the Middle East and North Africa	Israel, Western Sahara
<u>Europe</u>	
Hungary multi-country office	Albania, Bosnia and Herzegovina, Croatia, Hungary, Kosovo (S/RES/1244 (1999)), Montenegro, North Macedonia, Serbia, Slovenia
Italy multi-country office	Cyprus, Holy See, Italy, Malta, San Marino
Russian Federation multi-country office	Belarus, Russian Federation
Poland multi-country office	Czech Republic, Poland, Slovakia
<u>Americas</u>	
Panama multi-country office	Aruba, Barbados, British Virgin Islands, Anguilla, Antigua and Barbuda, Belize, Cuba, Curaçao, Dominica, Dominican Republic, Grenada, Guyana, Haiti, Montserrat, Nicaragua, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Sint Maarten, Suriname, Trinidad and Tobago
United States of America multi-country office	Bahamas, Bermuda, Cayman Islands, Jamaica, Turks and Caicos Islands, United States of America

Annex VII

[English and French only]

Draft general decision on administrative, financial and programme matters

The Executive Committee,

(a) Recalls that the Executive Committee, at its seventy-fifth session, approved programmes and budgets for the country and regional programmes, global programmes and headquarters under the annual programme budget 2025, as set out in document [A/AC.96/75/5](#), amounting to \$10,247,505,865 for 2025; notes that the additional needs under supplementary budgets in 2025 amount to \$356,693,852 at 31 May 2025; approves the total current requirements for 2025 amounting to \$10,604,199,717 and authorizes the High Commissioner, within these total appropriations, to effect adjustments in regional programmes, global programmes and headquarters budgets;

(b) Confirms that the activities proposed in the programme budget for 2026, as set out in document A/AC.96/76/5, are consistent with the Statute of the Office of the High Commissioner ([A/RES/428 \(V\)](#)); the High Commissioner's other functions as recognized, promoted or requested by the General Assembly, the Security Council or the Secretary-General; and the relevant provisions of the financial rules for voluntary funds administered by the High Commissioner for Refugees ([A/AC.96/503/Rev.12](#));

(c) Approves the programmes and budgets for the country and regional programmes, global programmes and headquarters under the proposed 2026 programme budget as set out in document A/AC.96/76/5, amounting to \$8,504,520,939 for 2026 including the United Nations regular budget contribution towards headquarters costs, the operational reserve and the Junior Professional Officer programme; and authorizes the High Commissioner, within this total appropriation, to effect adjustments in regional programmes, global programmes and headquarters budgets;

(d) Takes note of the financial statements for the year 2024 as contained in the report of the Board of Auditors to the General Assembly on the financial report and audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2024 (A/80/5/Add.6) and the report by the High Commissioner on key issues and measures taken in response to the recommendations in the report of the Board of Auditors (A/AC.96/76/4/Add.1); and requests to be kept regularly informed on the measures taken to address the recommendations and observations raised in these documents;

(e) Requests the High Commissioner, within the resources available, to respond flexibly and efficiently to the needs indicated under the programme budget for 2026; encourages his Office to be as efficient and effective as possible with the funds provided in implementing his mandate, including for durable solutions, while not diminishing life-saving protection and assistance to forcibly displaced and stateless persons; and authorizes him, in the case of additional emergency needs that cannot be met fully from the operational reserve, to create supplementary budgets and issue special appeals, with such adjustments being reported to the subsequent Standing Committee meeting for consideration;

(f) Acknowledges with appreciation the burden that continues to be shouldered by developing and least developed countries hosting refugees; and urges Member States to recognize this valuable contribution to the protection of refugees and to participate in efforts to promote durable solutions and more predictable and equitable burden- and responsibility-sharing; and

(g) Urges Member States, in light of the extensive needs to be addressed by the Office of the High Commissioner, and in parallel with the long-standing and substantial support provided by refugee-hosting countries, to respond generously and in a spirit of solidarity to his appeal for resources to meet in full the 2026 programme budget and to ensure that the Office is resourced in a timely and predictable manner, while keeping earmarking to a minimum level.
