



General Assembly

Distr.: General
5 September 2025

Original: English and French

Executive Committee of the High Commissioner's Programme

Seventy-sixth session

Geneva, 6–10 October 2025

Item 6 of the provisional agenda

Consideration and adoption of the programme budget for 2026

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

Report of the Advisory Committee on Administrative and Budgetary Questions*

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance version of the annual programme budget for 2026 of the Office of the United Nations High Commissioner for Refugees (UNHCR). During its consideration of the report, the Committee was provided with additional information and clarification, concluding with written responses received on 4 August 2025.

2. During its fall session in 2025, the Advisory Committee will consider the financial report and audited financial statements for the year ended 31 December 2024 and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees. The Committee will include its main observations on any issues specific to UNHCR in its related report, which will be presented to the General Assembly during the fourth quarter of 2025.

II. Financial resources

3. The 2026 programme will continue to be guided by the UNHCR Strategic Directions for 2022–2026, the Global Compact on Refugees and active engagement in the Secretary-General's UN80 Initiative, with the following key initiatives: (1) Deepen the focus on core areas of the protection response; (2) Retain strong emergency responses; (3) Advance sustainable responses, in line with the Global Compact on Refugees; and (4) Advance the efficiency agenda ([A/AC.96/76/5](#), paras. 30-33).

4. The report presents the consolidated needs-driven budgetary requirements for 2026 of UNHCR for country and regional programmes, headquarters and global programmes, amounting to \$8,504.5 million. The current programme budget for 2025, as at 31 May 2025, amounts to \$10,604.2 million, and is the sum of the original programme budget for 2025 of

* 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.



\$10,247.5 million, which the 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 (A/AC.96/76/5, see summary).

5. The proposed 2026 budget amounting to \$8,504.5 million (of which \$8,088.1 million is allocated for programmed activities, \$404.4 million for the operational reserve and \$12.0 million for Junior Professional Officers) represents a decrease of \$2,099,679 (or 20 per cent) as compared with 2025 (A/AC.96/76/5, para. 52 and table 1 below). The Advisory Committee was provided upon enquiry with the tables below showing the proposed and current budgets by budget component, cost category and chapter of expenditure.

Table I

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

(in thousands of US dollars)

	2025 budget (restated)				2026		Variance		Variance	
	Original		Current		Proposed		Proposed vs Current		Proposed vs Original	
	Percentage		Percentage		Percentage		Percentage		Percentage	
	Amount	over total	Amount	over total	Amount	over total	Amount	change	Amount	change
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%

Table II

Overall budget summary by cost category: current budget for 2025 and proposed budget for 2026 - by programme, programme support, and management and administration

(in thousands of US dollars)

	2024		2025		2025		2026		Variance	
	Expenditure		Current budget		Current budget		Proposed budget		2026 vs 2025	
	% over		% over		% over		% over		% over	
	Amount	total	Amount	total	Amount	total	Amount	total	Amount	change
Programme										
Country and regional programmes	3 561 661	72%	8 545 018	81%	8 539 161	81%	6 771 265	80%	(1 773 753)	-21%
Global programmes	188 193	4%	231 588	2%	237 445	2%	214 651	3%	(16 938)	-7%
Country operational technical support	68 271	1%	93 102	1%	93 102	1%	92 807	1%	(295)	0%
Subtotal programme	3 818 125	77%	8 869 708	84%	8 869 708	84%	7 078 722	83%	(1 790 986)	-20%
Programme support										
Country and regional programmes	666 420	14%	791 296	7%	790 177	7%	621 209	7%	(170 087)	-21%
Global programmes	139 565	3%	152 058	1%	153 176	1%	129 598	2%	(22 459)	-15%
Country operational technical support	57 583	1%	61 956	1%	61 956	1%	53 641	1%	(8 314)	-13%
Headquarters: support divisions/services	34 908	1%	39 814	0%	39 814	0%	35 888	0%	(3 926)	-10%
Subtotal programme support	898 476	18%	1 045 123	10%	1 045 123	10%	840 337	10%	(204 786)	-20%
Management and administration										
Headquarters: annual budget	160 387	3%	167 069	2%	167 069	2%	118 589	1%	(48 479)	-29%
Headquarters: United Nations regular budget	47 170	1%	50 467	0%	50 467	0%	50 467	1%	-	0%
Subtotal management and administration	207 556	4%	217 535	2%	217 535	2%	169 056	2%	(48 479)	-22%
Subtotal programmed activities	4 924 158	100%	10 132 367	96%	10 132 367	96%	8 088 115	95%	(2 044 252)	-20%
Operational reserve (OR)	-	0%	459 833	4%	459 833	4%	404 406	5%	(55 427)	-12%
Subtotal programmed activities and OR	4 924 158	100%	10 592 200	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%	12 000	0%	-	0%
Total	4 932 551	100%	10 604 200	100%	10 604 200	100%	8 504 521	100%	(2 099 679)	-20%

Table III
Expenditure in 2024, 2025 (year to date) and 2026 proposed budget by chapter of expenditure

	<i>2024 expenditure</i>	<i>2025 current expenditure (as of 31 May)</i>	<i>2025 current expenditure (as of 30 June)</i>	<i>2026 proposed budget</i>
	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>
A. Programme (PG)				
Staff costs	644,395,649	250,401,902	300,679,297	522,804,016
Other staff costs	56,868,420	18,813,649	21,746,042	60,174,973
Consultants	19,567,148	4,125,482	3,444,085	29,087,204
Travel	43,649,143	8,555,739	10,446,417	54,620,882
Contractual services	590,438,724	277,164,603	8,105,372	1,251,946,009
Operating expenses	172,178,488	76,866,555	80,359,464	295,397,139
Supplies and materials	318,949,209	21,788,098	25,947,619	465,033,220
Furniture and equipment	105,312,754	16,437,652	20,363,919	141,938,442
Cash-based interventions	627,883,528	68,938,622	84,832,652	1,048,475,293
Joint United Nations contributions	16,824,407	10,627,719	11,107,580	18,476,393
Other expenditure	1,222,057,904	764,080,083	755,576,582	3,190,768,726
Subtotal programme	3,818,125,374	1,517,800,105	1,602,609,028	7,078,722,299
B. Programme support (PS)				
Staff costs	622,101,153	249,368,367	300,297,798	513,819,020
Other staff costs	79,470,144	25,200,194	29,524,496	83,979,767
Consultants	1,496,639	44,729	45,001	732,148
Travel	30,187,036	6,269,000	7,434,189	29,815,710
Contractual services	61,722,281	31,320,877	32,931,007	83,191,283
Operating expenses	53,089,870	31,051,155	32,558,576	74,629,813
Supplies and materials	5,956,933	2,724,655	2,734,722	7,837,821
Furniture and equipment	27,182,561	8,731,251	8,858,271	27,975,408
Cash-based interventions				6,291

Joint United Nations contributions	12,078,721	8,946,231	9,217,594	14,073,338
Other expenditure	5,190,421	338,435	299,746	4,276,345
Subtotal programme support	898,475,759	363,994,894	423,901,398	840,336,945
C. Management and administration (MA)				
Staff costs	139,304,920	62,179,477	75,493,871	101,777,000
Other staff costs	18,047,865	7,483,814	8,895,488	15,501,103
Consultants	1,140,190	40,439	35,864	443,211
Travel	3,667,449	886,950	996,294	2,922,884
Contractual services	19,439,181	9,949,573	10,801,660	24,861,632
Operating expenses	17,429,102	5,611,396	7,807,365	14,893,069
Supplies and materials	15,666			8,388
Furniture and equipment	4,815,461	1,336,632	1,832,441	3,904,419
Joint United Nations contributions	3,069,102	1,718,676	3,537,785	2,546,849
Other expenditure	627,491	312,301	340,630	2,197,382
Subtotal management and administration	207,556,426	89,519,257	109,741,398	169,055,936
Total programmed activities	4,924,157,559	1,971,314,257	2,136,251,824	8,088,115,180
Operational reserve (OR)				404,405,759
Subtotal programmed activities and OR	4,924,157,559	1,971,314,257	2,136,251,824	8,492,520,939
Junior Professional Officers	8,393,868	3,314,956	4,065,477	12,000,000
Staff costs	8,230,359	3,280,211	4,013,322	11,824,107
Travel	115,234	28,389	45,799	98,562
Contractual services	48,275	6,356	6,356	77,330
Total	4,932,551,428	1,974,629,212	2,140,317,301	8,504,520,939

6. As also shown in tables II and III above, the report indicates that 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 that year. 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 (A/AC.96/75/5, para. 15). The Committee notes, from the information provided, that expenditures with staff costs and other staff costs for 2024, including programme, programme support, and management and administration, totalled \$1,560 million, or 31.7 per cent of the total programmed activities of \$4,924 million.

7. Upon enquiry, the Advisory Committee was informed that, in the past two years, UNHCR has faced growing challenges meeting its global funding requirements in a global context of financial uncertainty. Funds against the needs-driven budgeted requirements are raised throughout the year and allocated in line with the needs and earmarked provisions. Due to the changing nature of funds available against the budget, and due to the authority of the High Commissioner to issue supplementary budgets for unforeseen needs, funds, planning and resource allocation are dynamic. Consultations continue to take place with Member States on enhanced approaches to provide relevant and timely information within this dynamic scenario. UNHCR will continue to consult with Member States and relevant stakeholders to assess the best ways to present budget information as they relate to implementation priorities. This exchange will also consider the operational and strategic implications of planning based on a realistic funding framework, while maintaining the integrity of the organization's needs-driven budgeting.

8. The Advisory Committee notes that the funding gap has increased from 42 per cent in 2022 to 48 per cent in 2023 and to 52 per cent in 2024, broadening the variances between needs-based budget approved and actual expenditures. In view of the current financial constraints and its impact on UNHCR operations, the Committee considers that the presentation of the budget should be improved to include, in addition to the proposed needs-based estimates, information on the organization's estimated operational requirements. The Committee is of the view that lessons can be learned from the World Food Programme (WFP), which already adopts this approach while maintaining its needs-driven budget.

9. The Committee was also informed that, considering the financial crisis, UNHCR has had to significantly reduce its funding forecast for 2025 and projections for 2026. The UNHCR funding requirements for 2025 amount to \$10.6 billion. However, by mid-year, only 23 per cent of this amount had been secured. Overall spending authority has been significantly reduced to align with the anticipated funding levels for 2025. UNHCR has been undertaking a number of cost-containment measures, and a comprehensive internal review was conducted. As a result, UNHCR decided to reduce global staff costs by 30 per cent, accompanied by proportional cuts across nearly all programme areas. Some country offices will be closed and, instead, supported through enhanced multi-country office structures. In 2026, UNHCR will focus its resources on protection and solutions mandated activities, lifesaving interventions and emergency responses, where UNHCR can deliver its greatest added value, all driven by growing efficiency efforts to deliver smarter and more effectively. In case of emergencies and when UNHCR is called to intervene, it will quickly expand the use of flexible contractual modalities.

10. The Committee was also informed that initial cost containment measures included a freeze on international air travel and the organization of workshops and events; a 90-day delay in the procurement of supplies except for emergencies; and the postponement of all non-essential and non-urgent procurement activities. In addition, UNHCR paused all new external temporary appointments and affiliate workforce contracts and suspended non-essential office renovations and equipment purchases. Office space optimization, including enhancements in energy efficiency and maintenance, is currently being implemented in 31 locations, particularly in high-cost areas, based on cost-benefit assessments and in close consultation with the regional bureaux. An accelerated campaign has been initiated to dispose of surplus assets, including outdated generators, IT equipment,

and office supplies, alongside ongoing vehicle auctions for units over five years old. Country operations have also been instructed to reduce vehicle fleets by up to 25 per cent, focusing on underutilized assets to lower operating costs and generate revenue through asset sales. Recruitment across all functions has been restricted, and certain support services are being centralized, where feasible, to enhance efficiency. UNHCR has already outsourced significant portions of its IT support. As UNHCR standardizes and centralizes certain non-location-specific transactions (e.g., data entry of an invoice), it plans to assess whether outsourcing these functions would be more cost-effective.

11. In the context of ongoing restructuring efforts, the Committee was informed that UNHCR is considering relocating certain positions to duty stations with lower staff costs. For example, as part of the reorganization of the UNHCR Global Shared Services, certain functions will require the provision of around-the-clock support to operations. Staff costs will be among the key factors considered in determining suitable locations for these functions.

12. As part of the reorganization, the Regional Bureau for Southern Africa will be discontinued effective 1 October 2025. This bureau oversaw the smallest number of forcibly displaced and stateless persons and represented the region with the smallest budget. Effective 1 October 2025, responsibilities for operations in countries previously covered by the Regional Bureau for Southern Africa will be absorbed by the regional bureaux in West and Central Africa, and in the East and Horn of Africa and Great Lakes. The Congo (Republic of) and Democratic Republic of the Congo will be transferred to the Regional Bureau for West and Central Africa, which has overlapping programmatic responsibilities and potential synergies. The remainder of the southern Africa operations will be absorbed by the Regional Bureau for the East and Horn of Africa and Great Lakes.

13. **The Advisory Committee notes the current financial situation and the steps UNHCR has taken to contain costs. The Committee recalls it previously considered that the presentation of the annual programme budget should include the evolution of expenditures (actual and projected by item of expenditure, with justifications), as well as detailed staffing plans and tables, with statistics on proposed and actual staff and personnel. The Committee reiterates its expectation that the aforementioned information will be presented in all future budget submissions in order to enable a more thorough consideration of the budget (see also A/AC.96/1213/Add.1, para. 6).**

14. **The Committee also trusts that more detailed information will be provided to the Executive Committee of the High Commissioner's Programme on the actual financial impact of the proposed cost containment measures on current expenditures and how different measures contribute to efficiencies in the 2026 estimates.**

15. 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. The United Nations appropriation reflected in the programme budget for 2026 amounts to \$50.5 million prior to recosting; 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 (A/AC.96/75/5, paras. 73 and 74). In the context of the UN80 Initiative, UNHCR received a memo from the Controller requesting UNHCR to submit the budget reduction proposal (between 15 per cent and 20 per cent) to achieve the target through meaningful efficiencies in the way in which it works. UNHCR requested an exemption from the proposed reductions to the regular budget grant allotments due to the organization's unique vulnerability among other United Nations entities, with 99 per cent of its funding coming from voluntary contributions. The Advisory Committee provides related observations and recommendations in its report on the proposed programme budget for 2026 (A/80/7 (Section 25)).

A. Resource mobilization

16. Upon enquiry, the Committee was provided with the table below showing funding estimates by donor type, from 2024 to 2026.

Table IV

Donor Type	2024 Actual	2025 Estimate	2026 Estimate
Government	3 805,80	2 114,80	1 731,60
Inter-Government	275,5	360,9	339,9
Private	629,9	730	750
UN/ pooled funds	164,8	155,9	168,3
Grand Total	4 875,90	3 361,60	2 989,90

17. The Committee was informed that UNHCR's engagement with public donors focuses on securing the highest quality funding possible and that efforts have been redoubled in respect of flexible funding in 2025, given the shift in earmarking trends that has taken place. Flexible funding is essential to implement the UNHCR mandate because the Office must often intervene in contexts where donors do not provide earmarked support or in sudden onset emergencies where they have yet to do so. Measures like exemption from indirect support costs for core contributions, concerted visibility efforts, and a dedicated flexible funding report and dynamic dashboard help incentivize donors to contribute flexibly and to give visibility to those which do. Between the end of June 2024 and June 2025, flexible funding income declined by 10 per cent. This overall decrease was driven by a 14 per cent drop in contributions from the public sector, which outweighed a 5 per cent increase from the private sector. The share of top ten donors reduced from 77 per cent in 2014 to 73 per cent in 2024, and the number of top donors which give more than \$20 million to UNHCR increased from 17 in 2014 to 23 in 2024. In addition, investment in private sector fundraising has shown substantial returns, with funding from private sources more than tripling from \$208 million to \$630 million during the same period. **The Advisory Committee notes the positive results with private sector funding and its contribution to non-earmarked resources, and encourages UNHCR to further pursue its efforts in that regard. The Committee trusts that future reports will provide information on investments made in private sector fundraising and its rate of return.**

18. UNHCR also engages with non-traditional donors such as the Global Climate Fund and the Global Islamic Fund for Refugees in collaboration with the Islamic Development Bank. Despite a decline in private sector contributions in 2023 and 2024, UNHCR anticipates a gradual recovery and growth from this sector in the coming years. While funding from inter-governmental donors and United Nations pooled funds may see modest increases, contributions from government donors are expected to decline due to broader trends in official development assistance and humanitarian funding.

19. The Committee was also informed that UNHCR is actively contributing to system-wide efforts to enhance predictable and flexible humanitarian funding, advocating for increased use of pooled funds, such as the Central Emergency Relief Fund, and support for local partners. UNHCR also supports initiatives that broaden the funding base, including partnerships with international financial institutions, private sector actors, and regional bodies. These efforts are reinforced by more joint advocacy and communications. Events like the Global Refugee Forum Progress Review and the Financing for Development Conference, are key opportunities for agencies to advocate together for more sustainable and inclusive approaches to displacement.

20. The Advisory Committee encourages UNHCR to continue its efforts to strengthen its outreach to donors in order to increase flexible funding and to diversify its donor base, and requests further updates in the next budget submission. The Committee acknowledges the engagement on system-wide efforts to enhance predictable and flexible humanitarian funding and also notes the opportunities for agencies to advocate together. The Committee trusts that additional information will be provided in future reports about joint outreach and mobilization efforts.

B. Post resources

21. Table III.1 of the report (A/AC.96/75/5) 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 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. The Committee was provided, upon enquiry, with the tables below showing post distribution by function and region.

Table V

	(in person-years)					
	2025		2026		Variance	
	<i>Current budget (restated)</i>		<i>Proposed budget</i>		<i>2026 vs 2025</i>	
	<i>Posts</i>	<i>% over total</i>	<i>Posts</i>	<i>% over total</i>	<i>Posts</i>	<i>Percentage change</i>
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%

Table VI

	(in person-years)					
	2025		2026		Variance	
	<i>Current budget (restated)</i>		<i>Proposed budget</i>		<i>2026 vs 2025</i>	
	<i>Posts</i>	<i>Percentage over total</i>	<i>Posts</i>	<i>Percentage over total</i>	<i>Posts</i>	<i>Percentage change</i>
West and Central Africa	2 484	15%	2 092	17%	-392	-16%
East Horn and 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%
The Americas	1 626	10%	1 328	11%	-298	-18%
Country operational technical support ⁽¹⁾	146	1%	106	1%	-40	-27%
Subtotal country and regional programmes	14 705	91%	10 929	90%	-3 775	-26%
Global programmes ⁽²⁾	580	4%	576	5%	-4	-1%
Headquarters ⁽³⁾	876	5%	670	5%	-206	-24%
Total	16 160	100%	12 175	100%	-3 985	-25%

(1) Includes posts in divisions that provide direct support to country and regional operations

(2) Includes posts located in country and regional programmes

(3) Includes posts in Geneva, Budapest, Copenhagen and New York.

22. The Committee was informed that posts in the programme budget document are based on planned staffing requirements in the UNHCR budgeting system and are forecast to be 12,175 in 2026, while staff positions approved in the human resources system are currently forecasted to be 9,388 in 2026. Between 2025 and 2026, the net decrease in posts as per the budget document is 3,985 posts (a 25 per cent reduction) while the net decrease in the number of approved positions in 2026 based on data available at 14 July 2025 is 4,344 (32 per cent of positions). The ongoing restructuring process is being conducted with a focus on positions, not individuals. This position-based approach is designed to ensure fairness, objectivity, and alignment with operational priorities. It also means that UNHCR will not yet be able to assess the impact of restructuring on the workforce composition, as position discontinuation will not necessarily mean separation from the organization due to factors such as internal reassignments, category of staff, and contract type and duration. UNHCR has begun the process of restructuring, which has seen workforce reductions across all contract types and regions. Clarification of the cost of termination packages should be available in the final quarter of 2025.

23. The Committee was provided with the table below showing the decrease from 2025 to 2026 of senior-level positions (grades P5 to D2) by regional bureau and headquarters locations. The most impacted senior level positions (grades P5 to D2) at regional bureau and headquarters locations and by functional group include: supply, operational delivery, executive and management, and administration and finance. While senior management positions have been reduced effective 1 October 2025, position discontinuation will not necessarily mean separation from the organization as stated above, due to factors such as internal reassignments, category of staff, and contract type and duration. The effect of reductions of positions at P5 and above will not be immediately reflected in the workforce composition.

Table VII

Region/Operation	2025	2026	Var.	Var. (%)
West and Central Africa	14	7	-7	-50%
East and Horn of Africa and Great Lakes	15	8	-7	-47%
Southern Africa	12	0	-12	-100%
Middle East and North Africa	14	8	-6	-43%
Asia and the Pacific	14	8	-6	-43%
Europe	14	8	-6	-43%
The Americas	12	6	-6	-50%
Headquarters divisions and entities	190	105	-85	-45%
Total	285	150	-135	-47%

24. The Advisory Committee trusts that more clarity will be provided to the Executive Committee on staffing-related changes and their impact on UNHCR expenses, in particular: i) the correspondence between positions identified for discontinuation and actual incumbency of staff, with further details on positions discontinued that were actually encumbered, number of reassignments, including by different grade level, actual reductions in workforce compositions and the expected impact on UNHCR expenses; ii) detailed information on the estimated termination costs and funding modalities; and iii) information on the possible relocation of staff to lower cost duty stations (see para. 11 above).

25. The Committee was also informed that due to the funding shortfall, and in parallel with the downsizing of regular positions, temporary assignments were reduced by 909 between 31 December 2024 (a total of 1,907 colleagues on temporary assignment) and 30 June 2025 (998). As UNHCR is a rotational organization, the staff-in-between-assignments period allows both the staff member and the organization flexibility. It has historically provided colleagues with additional time to secure their next assignment and provided the organization with a strong base of ready-to-deploy personnel for emergencies, as many of the colleagues are working on a temporary basis during this period. Growth and financial constraints now require stricter safeguards, and the six-month limit (reduced from nine) was introduced a few months ago to ensure rotation continues and resources are managed efficiently. Compared to indemnities in other United Nations organizations, this approach is both cost-effective and operationally efficient.

Table VIII

Non-working staff in-between assignments expenses						(In United States dollars)
Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total
2,413,015	2,651,617	2,772,307	3,180,584	4,045,776	3,806,746	18,870,045

26. While noting the indicated reduction on the number of staff-in-between-assignments, the Advisory Committee also notes that related expenditures have grown significantly in 2025. The Committee trusts that UNHCR will provide to the Executive Committee, at the time of its consideration of the present report and in future budget reports, evolution of numbers of staff-in-between-assignments in recent years, with breakdown by grade level, as well as information on steps taken to reduce the number of staff-in-between-assignments in a period of financial constraints (see also A/AC.96/1213/Add.1, para. 10).

Equitable geographical representation and gender

27. Upon enquiry, the Advisory Committee was provided with the table below showing staff distribution within the professional category by gender and geographical region of nationality for the years 2022-2025 (as at 30 June 2025). The Advisory Committee reiterates that UNHCR should intensify its efforts to achieve a more equitable geographical representation of Member States among its staff (A/AC.96/75/6, para. 24).

Table IX

UN Region of Nationality	2022			2023			2024			2025		
	Percentage (Nationality)	Female	Male	Percentage (Nationality)	Female	Male	Percentage (Nationality)	Female	Male	Percentage (Nationality)	Female	Male
African States	32%	34%	66%	32%	35%	65%	32%	35%	65%	32%	35%	65%
Asia-Pacific States	18%	45%	55%	18%	44%	55%	19%	45%	55%	20%	45%	55%
Eastern European States	7%	55%	44%	7%	56%	44%	7%	56%	43%	7%	56%	44%
Latin American and Caribbean States	6%	58%	42%	6%	58%	42%	7%	58%	42%	6%	59%	41%
Western European and other States	36%	60%	40%	36%	60%	40%	35%	61%	39%	35%	61%	39%
Not Defined	0,2%	36%	64%	0,3%	38%	62%	0,3%	36%	64%	0,3%	33%	67%
Total	100%	48%	52%	100%	48%	52%	100%	49%	51%	100%	49%	51%

28. The Committee was informed that UNHCR has achieved gender parity across all international professional grades (including P5 and above) since the end of 2024. Parity was also reached at several national and general service grades (national officer C and B, G7, G6, G5).

C. Other matters

1. Coordination with other United Nations system entities

29. Upon enquiry, the Advisory Committee was informed that UNHCR is actively engaged in the UN80 Initiative's humanitarian cluster and plays a leading role in the broader humanitarian reform agenda. These efforts are closely interlinked with the Humanitarian Reset, led by the Emergency Relief Coordinator, and the efficiency track under the High-Level Committee on Management. UNHCR is working closely with Resident Coordinators and United Nations Country Teams to ensure that forcibly displaced populations are meaningfully included in national development plans and reflected in the United Nations Sustainable Development Cooperation Frameworks. In mixed or complex contexts, UNHCR continues to coordinate refugee-specific responses while ensuring complementarity with Humanitarian Country Teams and efforts led by Resident Coordinators. In some cases where the organization's stand-alone country presence is significantly reduced, embedding capacity in the Resident Coordinator's office is an option under consideration.

30. While UNHCR will focus on its core mandate, it will work more strategically and efficiently with sister organizations, like the International Organization for Migration (IOM), United Nations Children's Fund (UNICEF), United Nations Human Settlements Programme (UN-Habitat) and WFP, in alignment with the Humanitarian Reset and UN80 Initiative, to address increasing needs in complex operational environments. The scope of the organization's coordination and collaboration with other United Nations agencies, funds, and programmes is undergoing significant transformation, and this partnership is more important than ever. Through Humanitarian Country Teams, results groups, and joint programming frameworks, the agencies, funds and programmes are being called upon to operate as a cohesive system.

31. The Committee was further informed that UNHCR also has joint initiatives and services with other United Nations entities, such as UN Fleet, the Digital Hub of Treasury Solutions, ICT procurements, Common Back Office, Business Operation Strategy and Common Premises. UNHCR recently aligned its VSAT service provider with IOM, UNICEF, and WFP. This strategic change has already resulted in impressive annual savings of approximately \$1.5 million. UNHCR is participating in Common Back Offices in Brazil, Jordan, Kenya, Senegal, and the United Republic of Tanzania. Implementation began in 2024 in Brazil, Kenya, and the United Republic of Tanzania. With regards to the Business Operation Strategy, UNHCR participates in 97 per cent of the 98 offices where Business Operation Strategies exists. UNHCR efficiencies are mainly generated through United Nations collaboration on administrative services, such as security, accommodation, internet connectivity, common premises management, and travel services. UNHCR expects cost avoidances in the range of \$2.5 to \$2.9 million per year. The upcoming move to the One-UN House in Dhaka, Bangladesh, is projected to save approximately \$74,000 annually starting

in 2025. Additional relocations in Colombia, Panama, and the United Kingdom of Great Britain and Northern Ireland (with potential savings of around \$460,000) are underway and expected to yield further efficiencies.

32. **The Advisory Committee recalls that it previously encouraged UNHCR to continue its efforts to cooperate with other United Nations entities in order to seek efficiencies and also trusted that UNHCR would continue to pursue efforts to expand its procurement from developing countries and countries with economies in transition (A/AC.96/75/6, paras. 28 and 33). The Committee acknowledges the enhanced efforts for coordination and collaboration, such as the joint programming framework, and trusts that more information will be provided in future reports.**

2. Reserves

33. Upon enquiry, the Advisory Committee was informed that, effective from 1 January 2017, following a decision of the Executive Committee, UNHCR has increased the ceiling level of its Working Capital Fund from \$50 million to \$100 million, to provide liquidity pending receipt of contributions. Regarding separate reserves to cover end-of-service liabilities, the Committee was informed that, except for the funding set aside progressively to fund the after-service health insurance liability (at a rate of 3 per cent per year applied to the net base salary) and the repatriation liability (through an annual lump sum of \$3 million), UNHCR does not have any operational reserves to cover other end-of-service liabilities, as all unspent funds from individual donors need to be reprogrammed or potentially returned. The organization would need to discuss with Member States whether there would be support for increasing the level of the Working Capital Fund, which has not been changed since its last update in 2017, and allow UNHCR to build up some level of reserves in the future. **The Advisory Committee notes that UNHCR has funding set aside progressively to fund the after-service health insurance liability (at a rate of 3 per cent per year applied to the net base salary) and the repatriation liability, but that the organization does not set aside a reserve to cover those liabilities. The Advisory Committee trusts that more detailed information will be provided to the Executive Committee on current after-service health insurance liabilities coverage as well as on the possible impact of staffing reductions on such liabilities.**

3. Global Shared Services

34. The Advisory Committee was informed, upon enquiry, that the restructuring of the Global Finance Service (previously referred to as the “Finance Hub”) was completed in March 2025. However, the introduction of austerity measures in early 2025 had an impact on the recruitment plans of the Finance Shared Services Section. As a result, UNHCR is setting up Global Shared Services, a new operating model designed to deliver high-quality, cost-effective support services that enable country operations to focus on core protection and assistance. It provides a centralized, secure, and scalable platform to support human resources, finance and administration, supply and IT services. While new structures at Headquarters will come into effect 1 October 2025, Global Shared Services, will not be fully in place until mid-2026. **The Advisory Committee trusts that more information on the impact of Global Shared Services on staffing requirements, including for headquarters and global programmes as compared with country and regional programmes, will be provided to the Executive Committee and that more information will be provided in the next report.**

4. Sustainable programming

35. Upon enquiry, the Advisory Committee was informed that the upcoming Global Refugee Forum Progress Review, the next high-level officials' meeting, will take place in December 2025, and will serve as an important platform to review nationally-led strategies and operational progress and to strengthen joint planning and collective engagement in support of sustainable responses. UNHCR is intentionally aligning refugee responses with national systems to avoid unsustainable, parallel humanitarian structures. This long-standing priority is now being accelerated by current budget realities. UNHCR 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. The World Bank's International Development Association (IDA) Window for Host Communities and Refugees has delivered \$5.2 billion to 21 countries, 85 per cent in grants. Under the IDA21 replenishment, a further \$2.4 billion has been allocated through a new dedicated window. The Global Concessional Financing Facility has provided \$1 billion in grants, unlocking \$8 billion in concessional loans for refugee-hosting middle-income countries. Other development actors—including regional development banks and bilateral donors—are also stepping up in their long-term frameworks, aligning support with national plans and operating over three- to five-year timelines. 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 International Finance Corporation–UNHCR Joint Initiative is now supporting more than 30 country teams, helping to analyse and catalyse private investment in refugee and host settings. **The Advisory Committee looks forward to an update in the next report.**

5. Recommendations of the Joint Inspection Unit

36. The Joint Inspection Unit report on budgeting in organizations in the United Nations System (JIU/REP/2024/3) contains 3 recommendations relevant to UNHCR. Upon enquiry, the Advisory Committee was informed of the status of implementation of these recommendations. **The Advisory Committee trusts that the recommendations of the Joint Inspection Unit will be implemented in a timely manner.**

6. Income from services provided to other entities

37. The Committee was informed that UNHCR does not have a separate fund to record income for services provided to other entities. The income goes into the Annual Programme Fund used to support global operations. The fees charged as part of auction sales are meant to cover the costs of UNHCR and do not generate reserves. **The Committee trusts that more information will be provided in future reports on the level of income received from services provided to other entities and how those operations are managed without having identified the level of corresponding reserves.**
