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Consideration and adoption of
the programme budget for 2027

Programme budget for 2027 of the Office of the United Nations High Commissioner for Refugees

Report by the High Commissioner*,**

Summary

This report presents the consolidated needs-driven 2027 budgetary requirements of the Office of the United Nations High Commissioner for Refugees for country and regional programmes, headquarters and global programmes, amounting to $7,136.9 million. It reviews the current programme budget for 2026, as at 31 May 2026, of $8,504.5 million. As there were no supplementary budgets created in 2026, this equals the original programme budget for 2026 of $8,504.5 million, which the Executive Committee of the High Commissioner's Programme (Executive Committee) approved at its seventy-sixth plenary session in October 2025.

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 2027

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 sustainable solutions 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 and dignified return.

5. UNHCR is committed to accountability to those it serves and includes them in decisions affecting their lives. It strives to ensure that its programmes and activities contribute to advancing equal rights 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. It places importance on partnerships and collaborates with a wide array of actors, including governments, other United Nations entities, non-governmental organizations, development partners, financial institutions, the private sector and organizations led by forcibly displaced and stateless persons. UNHCR is fully committed to system-wide efficiencies that can be gained through the UN80 initiative and the humanitarian reset.

6. The proposed programme budget for 2027 should be read in conjunction with the United Nations proposed programme budget for 2027, part VI on human rights and humanitarian affairs, section 25, international protection, durable solutions, and assistance to refugees.[3] Upon approval of the 2027 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 and needs driven approach. Assessments of the humanitarian and protection needs of refugees, asylum-seekers, stateless persons, returnees and internally displaced persons are undertaken by

[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 A/81/6 (Section 25).

UNHCR as applicable in the context. In collaboration with national authorities and partners, UNHCR operations develop multi-year strategies for three to five years that articulate context-specific outcomes and impact in a result framework.

8. The Office's strategic ambition over the next decade is to reduce by half the number of refugees in protracted displacement who remain dependent on humanitarian assistance (50 by 35 vision), in line with the Global Compact on Refugees and reinforced operationally by the forthcoming new strategic directions. Multi-year country, regional and global strategies align with the strategic directions of the High Commissioner for the delivery of the Office's mandated responsibilities. They take into account factors such as: global priority parameters, the projected numbers of forcibly displaced and stateless persons; projected population movements; specific operational contexts; 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; and the Office's level of engagement within inter-agency and national responses.

9. The budgeting process considers the Office's comparative advantage and employs cost-effective and efficient ways of implementing activities. The programme budget of UNHCR covers the requirements for its activities, the organizational structure and positions required for implementation, as well as other costs for the budgetary period. Multi-year country, regional and global strategies are translated into annual budgets, which are consolidated and aggregated into an annual programme budget.

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

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

(a) **Budget component**: The budget is organized into Headquarters, global programmes, and country and regional programmes. Headquarters covers activities related to executive leadership, management and administrative support, and oversight. Global programmes comprise activities undertaken at the global level that support the fulfillment of the Office's mandate and strengthen global leadership and strategic engagement. Country and regional programmes include country operational technical support activities implemented at country and regional levels;

(b) **Cost categories**: The budget is presented under three cost categories: programme, programme support, and management and administration costs. Programme costs relate to those activities and programmes benefiting forcibly displaced and stateless persons and are incurred at country and regional levels. Programme support costs cover activities required to develop, formulate, direct, administer and evaluate programmes, including technical, logistical and administrative support provided by Headquarters for the regional bureaux and country operations. Management and administration costs relate to overall leadership and management functions, including executive direction, policy, evaluation and oversight, external relations, information technology, and finance and administration at Headquarters;

(c) **Global results framework**: The budget is structured along the impact, outcome and enabling areas of the global results framework. The global results framework brings country, regional and global strategies together under these impact, outcome and enabling areas, linking resources to expected results. Impact areas align with the Strategic Directions and represent the highest result level of the global results-based framework for the Office's budget and capture long-term changes in the lives of forcibly displaced people to which UNHCR contributes, in collaboration with States and other actors as required by the Global Compact on Refugees. The four 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 the Office's main areas of intervention towards the achievement of the rights of forcibly displaced, stateless people, and returnees. They reflect the results of interventions implemented with

partners. Ten outcome areas are aligned with the sustainable development goals and contribute to the 2030 Agenda for Sustainable Development. Five enabling areas support the delivery of results across all levels of the framework and encompass the Office's key institutional functions, including resource mobilization, supply, oversight, people management, policy management, governance and coordination, information technology, operational support, learning, and financial management. Outputs represent direct results and deliverables and are context-specific, defined at country, regional and headquarters levels, and 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 2025, current figures for 2026 and projected year-end figures for 2027.[4] 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, 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 2025-2027
(in thousands)

	2025	*2026*	*2027*
Forcibly displaced and stateless people	*Actual*	*Current*	*Projection*
Refugees [(1)]	28,461	28,913	27,941
Asylum seekers (pending cases)	8,998	9,213	9,718
Returnees (arrivals during year)	4,362	4,128	2,032
Persons under UNHCR's statelessness mandate [(2)]	2,875	3,332	3,314
Internally displaced persons (IDPs)	64,239	65,791	59,413
Returned IDPs (during year)	10,309	8,783	17,360
Others of Concern [(3)]	2,957	4,248	4,910
Other people in need of international protection [(4)]	7,177	6,592	6,558
Total	**129,379**	**131,002**	**131,247**

(1) Includes people in refugee-like situations.
(2) In 2025, the figure excludes 1.6 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 of 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 2025, the global population of forcibly displaced and stateless people stood at 129.4 million. This number is projected to increase by 1.9 million, or 1.4 per cent, to 131.2 million in 2027. An analysis of the changes in the number of forcibly displaced and stateless persons in 2025 and the projected number for 2027 by population type is provided below:

(a) The total number of refugees is expected to slightly decrease to 27.9 million in 2027 driven by returns to the Syrian Arab Republic from Egypt, Jordan, Lebanon, and Türkiye, as well as from Pakistan to Afghanistan. At the same time, the crisis in the Democratic Republic of Congo, South Sudan, the Sudan, and recurrent fighting and displacement in West Africa are expected to lead to increases of refugees in neighbouring countries;

(b) The number of asylum-seekers is projected to increase by 8 per cent. In the Americas, continued displacement is expected, including from Nicaragua to Costa Rica. The

[4] This includes those who have been forcibly displaced (refugees, asylum-seekers, internally displaced persons and other people in need of international protection); those who have returned home within the previous year; those who are stateless; and other groups to whom UNHCR has extended its protection or provided assistance on a humanitarian basis

situation in Sudan is expected to increase the number of asylum-seekers in Egypt and Libya, while Kenya projects an increase in individual asylum applications within the region;

(c) The number of stateless persons is anticipated to increase by 15.3 per cent, due to both persistent gaps in civil registration and nationality documentation, as well as improved identification of stateless persons globally;

(d) In 2027, the number of refugee returnees is projected to decrease by more than half compared to 2025 as returns to Afghanistan and Syrian Arab Republic are projected to have stabilized by the end of 2026. Refugee return prospects to the Sudan are limited due to the ongoing situation;

(e) Despite projections of new and ongoing internal displacement, a net decline of 4.8 million of internally displaced persons is projected in 2027 compared to 2025. This decrease is primarily driven by reductions in Burkina Faso, the Sudan and the Syrian Arab Republic, with the number of returned internally displaced persons estimated to increase to 17.4 million new returns in 2027;

(f) UNHCR expects a decrease in the number of other people in need of international protection by 0.6 million, mainly driven by expected changes in the Islamic Republic of Iran. At the same time, it anticipates an increase in the number of other persons of concern by 1.9 million, particularly in Afghanistan.

C. Analysis of past and current performance[5]

1. Past performance, global level

14. Table I.2 shows final budgets, funds available and expenditure from 2016 through 2025.

Table I.2
Budgets, funds available and expenditure 2016-2025
(In thousands of United States dollars)

	2016	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*
Budget, funds available and expenditure										
Final budget	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	10,604,200
Funds available*	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	3,931,822
Expenditure	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	3,830,456
Analysis in percentage terms										
Funds available as % of final budget	59%	57%	57%	56%	59%	56%	58%	52%	48%	37%
Funding gap	41%	43%	43%	44%	41%	44%	42%	48%	52%	63%
Expenditure as % of final budget	53%	51%	51%	51%	53%	53%	52%	47%	46%	36%
Expenditure as % of funds available	90%	91%	90%	91%	90%	95%	91%	90%	95%	97%

15. The last 10 years have seen the final programme budget increase at an average rate of 4 per cent, while funds available have decreased on average by 1 per cent and expenditure has remained static. The final budget for 2025 decreased by 2 per cent compared to 2024, primarily due to the lower initial budget approved for 2025. Funds available were reduced by 24 per cent, resulting in an increased funding gap of 63 per cent. Expenditure for 2025 amounted to $3,830.5 million, with an implementation rate of 97 per cent.

16. Table I.3 presents the final budget, funds available and expenditure in 2025 by impact area. In 2025, UNHCR responded to 24 emergencies in 16 countries, including 10 new emergencies, which saw the number of forcibly displaced and stateless people increase to 129.4 million. All impact areas experienced funding gaps in 2025. 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 2025.

[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
2025 budget, funds available and expenditure – by impact area
(In thousands of United States dollars)

	Final budget	*Funds* available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	2,558,896	1,187,311	46%	1,170,835	46%	99%
Realizing Rights in Safe Environments **IA 2: Respond**	4,624,571	1,763,179	38%	1,707,604	37%	97%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	1,411,350	527,316	37%	517,628	37%	98%
Securing Solutions **IA 4: Solve**	1,537,551	430,600	28%	425,787	28%	99%
Subtotal programmed activities	**10,132,367**	**3,908,406**	**39%**	**3,821,853**	**38%**	**98%**
Operational reserve (OR)	459,833	10,000	2%		0%	0%
Junior Professional Officers	12,000	13,416	112%	8,603	72%	64%
Total	**10,604,200**	**3,931,822**	**37%**	**3,830,456**	**36%**	**97%**

* Funds available include restricted funding for utilization in future periods.

2. Past performance, regional level

17. Tables I.4 to I.10 show the budget, funds available and expenditure in 2025 for the seven regions.

Table I.4
2025 budget, funds available and expenditure for West and Central Africa – by impact area
(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	319,207	123,345	39%	122,706	38%	99%
Realizing Rights in Safe Environments **IA 2: Respond**	438,733	163,520	37%	160,683	37%	98%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	263,544	76,083	29%	72,863	28%	96%
Securing Solutions **IA 4: Solve**	169,583	33,027	19%	32,909	19%	100%
Total region West and Central Africa	**1,191,067**	**395,976**	**33%**	**389,160**	**33%**	**98%**

18. In West and Central Africa, the 2025 final budget stood at $1,191.1 million. Of the $396.0 million in funds available, $389.2 million (or 98 per cent) was implemented, representing 33 per cent of the final budget.

Table I.5

2025 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)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	511,965	179,047	35%	177,833	35%	99%
Realizing Rights in Safe Environments **IA 2: Respond**	1,109,976	376,289	34%	363,124	33%	97%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	356,815	110,207	31%	107,150	30%	97%
Securing Solutions **IA 4: Solve**	205,965	45,057	22%	44,518	22%	99%
Total region East and Horn of Africa and the Great Lakes	**2,184,721**	**710,600**	**33%**	**692,625**	**32%**	**97%**

19. In the East and Horn of Africa and the Great Lakes, the 2025 final budget stood at $2,184.7 million. Of the $710.6 million in funds available, $692.6 million (or 97 per cent) was implemented, representing 32 per cent of the final budget.

Table I.6

2025 budget, funds available and expenditure for Southern Africa– by impact area

(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	138,664	39,960	29%	39,326	28%	98%
Realizing Rights in Safe Environments **IA 2: Respond**	125,668	58,737	47%	57,714	46%	98%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	89,716	33,069	37%	32,558	36%	98%
Securing Solutions **IA 4: Solve**	97,238	28,407	29%	28,384	29%	100%
Total region Southern Africa	**451,286**	**160,173**	**35%**	**157,982**	**35%**	**99%**

20. In Southern Africa, the 2025 final budget stood at $451.3 million. Of the $160.2 million in funds available, $158.0 million (or 99 per cent) was implemented, representing 35 per cent of the final budget.

Table I.7
2025 budget, funds available and expenditure for the Middle East and North Africa – by impact area
(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	418,036	187,820	45%	183,545	44%	98%
Realizing Rights in Safe Environments **IA 2: Respond**	1,518,345	380,711	25%	378,874	25%	100%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	258,322	102,636	40%	101,756	39%	99%
Securing Solutions **IA 4: Solve**	294,332	70,012	24%	69,661	24%	99%
Total region Middle East and North Africa	**2,489,035**	**741,180**	**30%**	**733,837**	**29%**	**99%**

21. In the Middle East and North Africa, the 2025 final budget amounted to $2,489.0 million. Of the $741.2 million in funds available, $733.8 million (or 99 per cent) was implemented, representing 29 per cent of the final budget.

Table I.8
2025 budget, funds available and expenditure for Asia and the Pacific – by impact area
(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	232,834	111,479	48%	109,121	47%	98%
Realizing Rights in Safe Environments **IA 2: Respond**	434,626	166,115	38%	164,833	38%	99%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	196,245	83,829	43%	83,238	42%	99%
Securing Solutions **IA 4: Solve**	94,243	40,533	43%	39,628	42%	98%
Total region Asia and the Pacific	**957,947**	**401,955**	**42%**	**396,820**	**41%**	**99%**

22. In Asia and the Pacific, the 2025 final budget stood at $957.9 million. Of the $402.0 million in funds available, $396.8 million (or 99 per cent) was implemented, representing 41 per cent of the final budget.

Table I.9

2025 budget, funds available and expenditure for Europe – by impact area

(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments **IA 1: Protect**	430,405	236,344	55%	233,139	54%	99%
Realizing Rights in Safe Environments **IA 2: Respond**	453,649	257,139	57%	226,618	50%	88%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	51,298	15,703	31%	14,665	29%	93%
Securing Solutions **IA 4: Solve**	311,772	84,140	27%	83,182	27%	99%
Total region Europe	**1,247,124**	**593,326**	**48%**	**557,604**	**45%**	**94%**

23. In Europe, the 2025 final budget was $1,247.1 million. Of the $593.3 million in funds available, $557.6 million (or 94 per cent) was implemented, representing 45 per cent of the final budget.

Table I.10

2025 budget, funds available and expenditure for the Americas – by impact area

(In thousands of United States dollars)

	Final budget	*Funds available*	*Funds available as % of final budget*	*Expenditure*	*Expenditure as % of final budget*	*Expenditure as % of funds available*
Attaining Favorable Protection Environments IA 1: Protect	324,488	117,137	36%	115,841	36%	99%
Realizing Rights in Safe Environments IA 2: Respond	142,092	34,970	25%	34,663	24%	99%
Empowering Communities and Achieving Gender Equality IA 3: Empower	94,313	21,771	23%	21,699	0%	100%
Securing Solutions IA 4: Solve	254,280	58,786	23%	58,656	23%	100%
Total region Americas	**815,172**	**232,663**	**29%**	**230,859**	**28%**	**99%**

24. In the Americas, the 2025 final budget stood at $815.2 million. Of the $232.7 million in funds available, $230.9 million (or 99 per cent) was implemented, representing 28 per cent of the final budget.

3. Current performance, the 2026 budget

25. The 2026 annual budget of $8,504.5 million was approved by the Executive Committee at its seventy-sixth plenary session in October 2025.

26. As at 31 May 2026, the cut-off date for the financial and budgetary data in this report, the 2026 current budget remained at $8,504.5 million.

27. Table I.11 shows the original and current budget by budget component. The variances between the original and current budget reflect internal transfers. The 2026 current budget confirms that the largest relative share of requirements continues to be in Eastern and Southern Africa (23 per cent), followed by the Middle East and North Africa (19 per cent), West and Central Africa (15 per cent) and Europe (11 per cent). The current requirements for

the remaining regions fall within a range of 8 to 10 per cent, with country operational technical support representing 2 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

2026 original and current budgets – by budget component

(In thousands of United States dollars)

	2026 budget				*Variance Current vs Original*	
	Original		*Current*			
	Amount	*% over total*	*Amount*	*% over total*	*Amount*	*% change*
West and Central Africa	1,259,429	15%	1,259,429	15%	0	0%
Eastern and Southern Africa	1,981,811	23%	1,981,811	23%	0	0%
Middle East and North Africa	1,628,497	19%	1,628,497	19%	0	0%
Asia and the Pacific	865,199	10%	865,199	10%	0	0%
Europe	942,293	11%	942,293	11%	(0)	0%
Americas	715,246	8%	715,246	8%	0	0%
Country operational technical support	146,448	2%	149,404	2%	2,956	2%
Subtotal country and regional programmes	**7,538,922**	**89%**	**7,541,878**	**89%**	**2,956**	**0%**
Global programmes	344,299	4%	344,299	4%	0	0%
Headquarters	204,894	2%	201,938	2%	(2,956)	-1%
Subtotal programmed activities	**8,088,115**	**95%**	**8,088,115**	**95%**	**0**	**0%**
Operational reserve (OR)	404,406	5%	404,406	5%	(0)	0%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	**8,504,521**	**100%**	**8,504,521**	**100%**	**0**	**0%**

28. Table I.12 compares the 2026 current budget to the original budget by impact area. The decrease of 10 percent in impact area 4 and an increase of 10 percent in impact area 3 are primarily based on reprioritisation based on the current situations. For example, Syrian Arab Republic shifted prioritization to address regional emergency-related requirements and Ukraine prioritized protection and emergency housing, shelter and cash-based interventions for internally displaced people. Chad, Mali and Mozambique and South Sudan, enhanced community engagement.

Table I.12
2026 original and current budgets – by impact area
(In thousands of United States dollars)

	2026 Budget					
	Original		Current		Variance Current vs Original	
	Amount	% over total	Amount	% over total	Amount	% change
Attaining Favorable Protection Environments **IA 1: Protect**	2,099,285	25%	2,125,200	25%	25,915	1%
Realizing Rights in Safe Environments **IA 2: Respond**	3,218,783	38%	3,224,596	38%	5,813	0%
Empowering Communities and Achieving Gender Equality **IA 3: Empower**	1,195,107	14%	1,315,524	15%	120,417	10%
Securing Solutions **IA 4: Solve**	1,574,940	19%	1,422,795	17%	(152,145)	-10%
Subtotal programmed activities	**8,088,115**	**95%**	**8,088,115**	**95%**	**0**	**0%**
Operational reserve (OR)	404,406	5%	404,406	5%	(0)	0%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	**8,504,521**	**100%**	**8,504,521**	**100%**	**0**	**0%**

29. Expenditure for 2026 as at 31 May 2026, compared to the 2025 final expenditure, is presented in table I.13 by budget component. The table indicates similar expenditure proportions to that of 2025 with Eastern and Southern Africa the highest at 20 per cent followed by the Middle East and North Africa at 16 per cent and Europe at 15 per cent. The level of expenditure as at 31 May 2026 compared to the same period last year is 24 per cent lower, largely driven by the organization’s response to the reduced funding environment.

Table I.13
2025 and 2026 expenditure – by budget component
(In thousands of United States dollars)

	2025 expenditure		2026 expenditure (as at 31 May 2026)	
	Amount	% over total	Amount	% over total
West and Central Africa	479,100	13%	198,191	13%
Eastern and Southern Africa	760,668	20%	303,317	20%
Middle East and North Africa	733,831	19%	247,401	16%
Asia and the Pacific	396,820	10%	145,355	10%
Europe	557,604	15%	223,142	15%
Americas	230,859	6%	79,893	5%
Country operational technical support	105,104	3%	43,377	3%
Subtotal country and regional programmes	**3,263,986**	**85%**	**1,240,675**	**82%**
Global programmes	314,715	8%	167,363	11%
Headquarters	243,152	6%	94,947	6%
Subtotal programmed activities	**3,821,853**	**100%**	**1,502,985**	**100%**
Junior Professional Officers	8,603	0%	4,239	0%
Total	**3,830,456**	**100%**	**1,507,224**	**100%**

D. Key initiatives

30. The following areas of focus represent the Office’s plans in 2027 to support the delivery of its mandate and its strategic ambition over the next decade to help reduce by half

the number of refugees in protracted displacement who remain dependent on humanitarian assistance (50 by 35 vision):

1. Deepen the focus on protection response

31. UNHCR will prioritize protection interventions, including registration and documentation, community-based protection, legal assistance and protection of displaced individuals most at risk, including children, survivors of gender-based violence, persons with disabilities, refugees at risk of trafficking and in detention. UNHCR continues to prioritize partnerships with national and local actors and displaced communities, and advocacy for support to host countries to enable ongoing or increased inclusion of displaced people in national systems. The Office will strengthen fair and efficient asylum systems by supporting States in developing legal frameworks and national systems in line with international law. Along key mixed movement routes, UNHCR will deliver coordinated, protection-centered responses and strengthen national capacities. To address statelessness, UNHCR will support States to develop sound birth registration and non-discriminatory nationality laws, working with the Global Alliance on Statelessness. The Office will harness the meaningful participation of forcibly displaced and stateless persons across all aspects of programming, while strengthening two-way communication and feedback mechanisms to inform strategies and programmes.

2. Advance durable solutions

32. Achieving the High Commissioner's 50 by 35 vision will require a strengthened emphasis on advancing durable solutions. In coordination with United Nations Country Teams and Resident Coordinators, and in partnership with development actors and the private sector, UNHCR will pursue a comprehensive approach to durable solutions, maximizing opportunities for voluntary repatriation and reintegration, local integration, resettlement and complementary pathways. UNHCR will advocate and build coalitions to mobilize political, financial and development commitments. This includes leveraging Global Compact on Refugees platforms, including the 2027 Global Refugee Forum and pledges.. UNHCR will further support States in 2027 through the Internally Displaced Persons Solutions Hub and the Global Alliance on Statelessness.

3. Retain strong emergency responses

33. UNHCR will maintain scalable and cost-effective emergency mechanisms, working closely with the United Nations and humanitarian partners, prioritizing effective, protection-oriented, locally driven and sustainable operations. UNHCR has a comparative advantage in its swift response capacity including protection, rapid deployment teams and pre-positioning of essential supplies. However, emergency teams will have to focus on coordination and technical support with leaner size and more mobile structure. In line with its commitment to localization and coordination, UNHCR will strengthen its engagement with national authorities, local partners and other United Nations entities to ensure sustainability of emergency response.

4. Promote self-reliance

34. Fostering self-reliance and enabling refugees to rebuild their lives and contribute to the communities they live in, is a critical step to reducing long-term dependency on humanitarian aid. To advance the objectives of the High Commissioner's 50 by 35 vision, UNHCR will increasingly act as a catalyst and convener, mobilizing development actors, private sector and civil society to expand self-reliance and economic opportunities for refugees. All efforts will align with national plans and harness the multi-stakeholder Global Refugee Forum pledge framework for coherence and impact. As of mid-2026, there are more than 2,800 active pledges with 26 per cent having been fulfilled and 60 per cent in progress.

5. Drive value for money

35. UNHCR will continue its reform efforts guided by the High Commissioner's vision, staying centered on efficiency, accountability, transparency and effectiveness in addressing

the needs of people we serve. UNHCR will embed value for money across the organization, maximizing impact while upholding its protection, solutions and humanitarian mandate. UNHCR will strengthen reporting on impact and resource management, utilizing improved technology including artificial intelligence tools.

36. The Office's efficiency efforts are aligned with the broader system-wide reform, including the Secretary-General's UN80 Initiative, and the Humanitarian Reset led by the United Nations Emergency Relief Coordinator. UNHCR is highly engaged in initiatives to shape common services, joint supply-chains, humanitarian data collaboration, and more streamlined humanitarian planning and coordination.

E. Programme budget for 2027

37. With a projected 131.2 million forcibly displaced and stateless persons by the end of 2027, the UNHCR mandate remains of fundamental importance, driving its forthcoming strategic directions and work to advance protection and solutions, critical lifesaving emergency response, and opportunities for self-reliance for forcibly displaced and stateless people.

38. To preserve its capacity to deliver on its mandate, the organization focuses on protection and solutions, lifesaving interventions and emergency response, where UNHCR has the greatest added value and continues to apply a needs-driven approach to planning and budgeting. The operationalization of the ambitious 50 by 35 vision requires UNHCR to align its programming progressively and to redouble its efforts on self-reliance, solutions, and the related partnerships. The organization continues to adapt to best deliver on its mandate in the current circumstances, building on changes in its operational presence and staffing made in 2025 and 2026.

39. UNHCR has developed or updated the multi-year country strategies in close consultation with national authorities, partners and affected people, with planned resources aligned to context and planned outcomes. The proposed programme budget for 2027 reflects a continued strategic recalibration and sharpened focus on targeted protection, solutions and support for inclusion in national systems in line with its mandate. Meanwhile, UNHCR will maintain its operational role in emergencies and situations of acute needs, guided by sustainability. In line with the Humanitarian Reset and the UN80, UNHCR continues to lead the Protection Cluster and, where applicable, Shelter, Land and Site Coordination Cluster and champion solutions when engaging in internal displacement. Together with partners, it will operationally provide protection monitoring and analysis, technical support and emergency temporary shelters, among others. The budget also incorporates the ongoing efficiency measures aimed at strengthening value for money, reducing duplication, streamlining processes, consolidating support functions and optimizing the organizational footprint.

40. To ensure that those most vulnerable are not left behind, the 2027 programme seeks complementarity with humanitarian partners, national systems, the private sector, development actors and regional entities. UNHCR will continue to advocate and catalyze support for States in addressing forced displacement and statelessness, including in the third Global Refugee Forum in 2027, and in line with the Global Compact on Refugees. It will call for strengthening national systems and development efforts to consider displaced people and effects of displacement on local communities. UNHCR will strengthen collaboration with United Nations partners and others, guided by the Global Compact on Refugees and the Secretary General's UN80 agenda and the Humanitarian Reset. Finally, the Office will continue to strengthen resource mobilization efforts to meet identified needs.

41. The following section presents a series of tables comparing the proposed 2027 budget with the current 2026 budget, including for impact, outcome and enabling areas. It also presents the alignment of the proposed 2027 budget and current 2026 budget with sustainable development goals, as well as breakdowns by population groups and budget components. Table I.14 compares the proposed 2027 budget to the current 2026 budget by impact area. The proposed budget by impact area is described below:

(a) The budget for impact area 1, attaining favourable protection environments, amounts to $1,867.4 million, or 26 per cent of the 2027 proposed budget, a decrease of $257.4 million, or 12 per cent compared to the 2026 current budget. Reductions are evident across all regions, as operations increasingly focus on government capacity building and transition towards support for national asylum systems. Despite this decline, the share of impact area 1 in the overall budget increased slightly from 25 per cent in 2026 to 26 per cent in 2027, indicating a continued prioritization of protection. The Eastern and Southern Africa region accounts for the largest share within this impact area, reflecting the scale of displacement in the region. Core protection functions—including registration, asylum systems and legal assistance—remain essential across all regions, with UNHCR continuing to support protection through a combination of operational delivery, capacity-building and system strengthening;

(b) Impact area 2, realizing rights in safe environments, totals $2,501.1 million of the 2027 proposed budget, a decrease of $723.5 million, or 22 per cent, compared to the 2026 current budget. This impact area records the largest overall reduction, with decreases across all regions, and its share of the total budget has declined from 38 per cent in 2026 to 35 per cent in 2027. The reduction reflects a continued strategic shift away from large-scale direct service delivery towards more targeted assistance, stronger engagement with national systems and partners, and greater alignment with development approaches. The most significant decline is observed in Eastern and Southern Africa, where UNHCR is adjusting its operational footprint by scaling down direct service delivery in more stable contexts while maintaining engagement in high-risk emergencies. UNHCR will continue to respond through coordination with partners while advancing more sustainable, system-based approaches;

(c) The budget for impact area 3, empowering communities and achieving gender equality, totals $1,039.1 million, with a decrease of $276.4 million, or 21 per cent, compared to the 2026 current budget. The share of the impact area remains the same as 2026. Reductions are observed across all regions, reflecting a shift in delivery modalities rather than a change in strategic emphasis. Empowerment is increasingly advanced through community-based protection and localization approaches, with a stronger focus on participation, accountability and engagement with refugee-led organizations, alongside reduced reliance on direct service delivery and parallel programming. The largest allocations remain in the Eastern and Southern Africa region, reflecting protracted displacement and multiple overlapping crises. In West and Central Africa, programmes continue to prioritize economic empowerment and community-based approaches, with targeted increases in some countries, such as Chad, where programmes are increasingly oriented towards resilience-based approaches, socio-economic empowerment, and strengthened social cohesion. UNHCR will continue to promote empowerment and gender equality as key enablers of resilience and durable solutions, while increasingly adopting catalytic approaches centred on strengthening national systems, partnerships, and community capacities;

(d) The budget for impact area 4, securing solutions, totals $1,377.9 million, reflecting a 3 per cent decrease, or $44.9 million, compared to the 2026 current budget. This represents an increase in the share of impact area 4 in the overall budget from 17 per cent in 2026 to 19 per cent in 2027, signaling a strengthened focus on durable solutions. The largest share remains concentrated in the Middle East and North Africa region, where efforts focus on advancing solutions, including voluntary returns to the Syrian Arab Republic and related reintegration, civil documentation, and housing, land and property support, alongside the expansion of complementary pathways where resettlement opportunities remain limited. Europe accounts for the second largest share, with a strong focus on advancing durable solutions through early, context-specific planning for voluntary return, local integration, and third-country solutions, supported by evidence-based counselling and reintegration assistance to ensure that returns—including to the Syrian Arab Republic and Ukraine—are voluntary, safe, dignified, and sustainable. While most regions experienced budget reductions, there is an increase in Eastern and Southern Africa, reflecting a continued focus on ensuring that returns in complex displacement contexts are voluntary, safe, dignified and sustainable, in line with international protection standards.

Table I.14
2026 current budget and 2027 proposed budget – by impact area
(In thousands of United States dollars)

Impact area (IA)	*Core indicators for impact areas*	*2026 Current*		*2027 Proposed*		*Variance Current vs Proposed*	*% change*
		Amount	*% over total*	*Amount*	*% over total*		
Attaining Favorable Protection Environments **IA 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	2,125,200	25%	1,867,411	26%	(257,789)	-12%
Realizing Rights in Safe Environments **IA 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	3,224,596	38%	2,501,119	35%	(723,477)	-22%
Empowering Communities and Achieving Gender Equality **IA 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						
	Proportion of people feeling safe walking alone in their neighbourhood after dark	1,315,524	15%	1,039,136	15%	(276,388)	-21%
Securing Solutions **IA 4: Solve**	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	1,422,795	17%	1,377,911	19%	(44,884)	-3%
Subtotal programmes activities		**8,088,115**	**95%**	**6,785,577**	**95%**	**(1,302,538)**	**-16%**
Operational reserve (OR)		404,406	5%	339,279	5%	(65,127)	-16%
Junior Professional Officers		12,000	0%	12,000	0%	-	0%
Total		**8,504,521**	**100%**	**7,136,856**	**100%**	**(1,367,665)**	**-16%**

42. Table I.15 compares the 2027 proposed budget to the 2026 current budget by outcome and enabling areas.

43. Prioritized outcomes align with the Office’s comparative advantage and mandated protection responsibilities. In 2027, the protection-related outcome areas collectively account for 28 per cent of the proposed budget, which represents an increase compared to 2026. These include access to territory and documentation (outcome area 1), status determination (outcome area 2), protection policy and law (outcome area 3), gender-based violence (outcome area 4), child protection (outcome area 5), safety and access to justice (outcome area 6), and community engagement (outcome area 7) The growth of 7% in outcome area 3 underscores a reinforced emphasis on advocacy and normative functions, including in the Ethiopia, Honduras, the Syrian Arab Republic, the Sudan, Thailand and Türkiye.

44. In 2027, the 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 15 per cent of the total proposed budget. This marks an increase from 12 per cent allocated in the 2026 budget and reflects the organization’s renewed emphasis on advancing durable solutions. A significant increase in return opportunities is observed in the Americas, in line with returns to Venezuela. Outcome area 15 saw reductions in operational costs due to lower resettlement quotas globally particularly in the Americas. Outcome area 16 shows an increase in 2027 particularly in the Americas, with Colombia and Mexico demonstrating enhanced investments in strengthening national systems and addressing structural barriers to inclusion.

45. In 2027, the five outcome areas – sustainable housing and settlements (outcome area 9), healthy lives (outcome area 10), education (outcome area 11), clean water, sanitation and hygiene (outcome area 12) and self-reliance, economic inclusion and livelihoods (outcome area 13) – account for 24 per cent of the 2027 budget, reduced down from 28 per cent in 2026. While there are country differences, overall significant reductions are observed in housing (–31 per cent), driven by the change in the global leadership of the Site Land and Shelter Coordination Cluster, resulting in streamlining and handover discussions at the country level. Housing support is increasingly aligned with return and reintegration, focusing on recovery and area-based approaches in contexts such as Syrian Arab Republic. On education (-29 per cent), health (-28 percent), livelihoods (-28 per cent) and WASH (-14 per cent), the trends reflect a shift away from direct service delivery toward more catalytic, protection-focused approaches, with greater emphasis on supporting host countries to include persons of concern in national systems. In Jordan, UNHCR is increasingly prioritizing cash assistance and core protection activities, including registration, documentation and return support, while reducing engagement in shelter, health and camp management and delivering education and livelihoods interventions through a catalytic approach that builds on partnerships with development actors.

46. While outcome area 8 (well-being) remains the single largest component of the budget, representing 18 per cent in 2027, it has seen a 20 per cent reduction in allocation compared to 2026. Globally, interventions are increasingly streamlined and targeted, focusing on core assistance for the most vulnerable and prioritizing essential needs. The largest allocation is concentrated in the Middle East and North Africa and Eastern and Southern Africa, reflecting the scale of needs in major displacement contexts, including the Syrian Arab Republic and the Sudan respectively.

47. In 2027, the five enabling areas correspond to 10 per cent of the total budget, with limited change compared to 2026. An overall decrease of 18 per cent across all enabling areas in 2027 is a higher decrease in comparison to the outcome areas. Operational support and supply chain (enabling area 18) records the largest decrease, declining by 34 per cent, reflecting the changes in support structures and a reduced operational footprint as operations scale down direct implementation and adopt revised delivery approaches. A budget reduction of 23 per cent is also observed in systems and processes (enabling area 17). While the share of the overall budget remained the same, leadership and governance (enabling area 21) increased modestly by 15 per cent reflecting strengthened oversight and coordination during a period of organizational transition. People and culture (enabling area 19) decreased by 4 per cent, indicating ongoing workforce adjustments and external engagement (enabling area 20) modestly decreased by 8 per cent, consistent with its continued importance for maintaining donor relations, partnerships and advocacy.

Table I.15
2026 current and 2027 proposed budget – by outcome and enabling areas

		2026 Current		*2027 Proposed*			
Outcome Area (OA)	*Core indicators*	*Amount*	*% over total*	*Amount*	*% over total*	*Variance Current vs Proposed*	*% change*
Access to Territory, Registration and Documentation **Outcome area 1**	Proportion of refugees and asylum seekers registered on an individual basis 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	691,619	8%	619,239	9%	(72,381)	-10%
Status Determination **Outcome area 2**	Average processing time (in days) from registration to first instance asylum decision 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	177,835	2%	142,172	2%	(35,663)	-20%
Protection Policy and Law **Outcome area 3**	Extent national legal framework is in line with the 1951 Convention and/or its 1967 Protocol Extent national legal framework is in line with the 1961 Convention on the Reduction of Statelessness	210,602	2%-	225,376	3%	14,775	7%
Gender-based Violence **Outcome area 4**	Proportion of people who know where to access available GBV services Proportion of people who do not accept violence against women Proportion of survivors who are satisfied with GBV case management services	246,957	3%	217,045	3%	(29,912)	-12%

(In thousands of United States dollars)

Outcome Area (OA)	Core indicators	2026 Current Amount	2026 Current % over total	2027 Proposed Amount	2027 Proposed % over total	Variance Current vs Proposed	% change
Child Protection **Outcome area 5**	Proportion of children at heightened risk who are supported by a Best Interests Procedure Proportion of children who participate in community-based child protection programmes Proportion of unaccompanied and separated children who are in an alternative care arrangement	185,868	2%	163,902	2%	(21,966)	-12%
Safety and Access to Justice **Outcome area 6**	Number of people arrested or detained related to immigration control or legal status	255,005	3%	182,296	3%	(72,710)	-29%
Community Engagement and Women's Empowerment **Outcome area 7**	Extent participation of displaced and stateless people across programme phases is supported Proportion of people who have access to safe feedback and response mechanisms Proportion of women participating in leadership/management structures	506,329	6%	482,542	7%	(23,788)	-5%
Well-Being and Basic Needs **Outcome area 8**	Proportion of people that receive cash transfers and/or non-food items Proportion of people with primary reliance on clean (cooking) fuels and technology	1,605,610	19%	1,292,457	18%	(313,153)	-20%
Sustainable Housing and Settlements **Outcome area 9**	Proportion of people living in habitable and affordable housing Proportion of people that have energy to ensure lighting	872,292	10%	602,680	8%	(269,612)	-31%
Healthy Lives **Outcome area 10**	Proportion of children aged 9 months to five years who have received measles vaccination Proportion of births attended by skilled health personnel	372,941	4%	269,541	4%	(103,399)	-28%
Education **Outcome area 11**	Proportion of young people enrolled in tertiary and higher education Proportion of children and young people enrolled in the national education system	394,352	5%	279,043	4%	(115,309)	-29%
Clean Water, Sanitation and Hygiene **Outcome area 12**	Proportion of people using at least basic drinking water services Proportion of people with access to a safe household toilet	188,571	2%	162,570	2%	(26,002)	-14%

Outcome Area (OA)	Core indicators	2026 Current		2027 Proposed		Variance Current vs Proposed	% change
		Amount	% over total	Amount	% over total		
Self Reliance, Economic Inclusion and Livelihoods **Outcome are 13**	Proportion of people with an account at a bank or other financial institution or with a mobile-money-service provider Proportion of people who self-report positive changes in their income compared to previous year Proportion of people (working age) who are unemployed	520,645	6%	372,403	5%	(148,243)	-28%
Voluntary Repatriation and Sustainable Reintegration **Outcome area 14**	Proportion of returnees with legally recognized identity documents or credentials	501,723	6%_	573,111	8%	71,388	14%
Resettlement and Complementary Pathways **Outcome area 15**	Number of refugees submitted by UNHCR for resettlement Number of people admitted through complementary pathways from the host country	139,712	2%	101,425	1%	(38,287)	-27%
Local Integration and other Local Solutions **Outcome area 16**	Proportion of people with secure tenure rights to housing and/or land Proportion of people covered by national social protection systems	341,222	4%	384,526	5%	43,304	13%
Subtotal Outcome areas		**7,211,283**	**85%**	**6,070,327**	**85%**	**(1,140,957)**	**-16%**
Systems and processes **Enabling area 17**	Per cent of official guidance reviewed within 5 years of issuance 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	98,503	1%	76,187	1%	(22,315)	-23%
Operational support and supply chain **Enabling area 18**	Number of emergency deployments in a given year 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	322,475	4%	212,282	3%	(110,193)	-34%
People and culture **Enabling area 19**	Per cent distribution of UNHCR workforce by gender (female/male) and region Per cent Personnel (at P4 and above level) enrolled in	62,281	1%	59,847	1%	(2,434)	-4%

Outcome Area (OA)	Core indicators	2026 Current Amount	2026 Current % over total	2027 Proposed Amount	2027 Proposed % over total	Variance Current vs Proposed	% change
	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						
External engagement and resource mobilization **Enabling area 20**	Total voluntary contributions or funds raised from public and private sector donors 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)	366,400	4%	335,766	5%	(30,635)	-8%
Leadership and Governance **Enabling area 21**	Proportion of evaluations completed annually on time as per rolling evaluation work plan (disaggregated centralized/decentralized) Median time taken to assess complaints Number of governance meetings organized during the year in a timely manner	27,173	0%	31,169	0%	3,995	15%
Subtotal Enabling areas		**876,832**	**10%**	**715,250**	**10%**	**(161,582)**	**-18%**
Subtotal programmes activities		**8,088,115**	**95%**	**6,785,577**	**95%**	**(1,302,538)**	**-16%**
Operational reserve (OR)		404,406	5%	339,279	5%	(65,127)	-16%
Junior Professional Officers		12,000	0%	12,000	0%	-	0%
Total		**8,504,521**	**100%**	**7,136,856**	**100%**	**(1,367,665)**	**-16%**

48. Table I.16 presents the relationship between the 2027 proposed budget and the sustainable development goals. Seventy-three per cent of the 2027 proposed budget contributes to ten goals. The overall decrease in the 2027 proposed budget compared to 2026 and the variances by outcome and enabling areas result in changes in the Office's contributions to the goals, with a 17 per cent reduction compared to 2026. Amounts have decreased, ranging from a 31 per cent decrease under sustainable cities and communities (goal 11) to 11 per cent increase under reduced inequalities (goal 10). UNHCR continues to contribute to the achievement of the sustainable development goals through working on core protection and lasting solutions, while fostering resilience and self-reliance among forcibly displaced and stateless populations.

Table I.16
Mapping of 2026 current budget and 2027 proposed budget according to the sustainable development goals
(In thousands of United States dollars)

	2026 Current		*2027 Proposed*			
Sustainable Development Goal	*Amount*	*Percentage over total*	*Amount*	*Percentage over total*	*Variance Current vs Proposed*	*Percentage change*
1: No poverty	1,605,610	19%	1,292,457	18%	(313,153)	-20%
3: Good health and well-being	372,941	4%	269,541	4%	(103,399)	-28%
4: Quality education	394,352	5%	279,043	4%	(115,309)	-29%
5: Gender equality	753,286	9%	699,587	10%	(53,700)	-7%
6: Clean water and sanitation	188,571	2%	162,570	2%	(26,002)	-14%
8: Decent work and economic growth	520,645	6%	372,403	5%	(148,243)	-28%
10: Reduced inequalities	551,824	6%	609,903	9%	58,079	11%
11: Sustainable cities and communities	872,292	10%	602,680	8%	(269,612)	-31%
16: Peace, justice and strong institutions	691,619	8%	619,239	9%	(72,381)	-10%
17: Partnerships for the goals	366,400	4%	335,766	5%	(30,635)	-8%
Subtotal for results mapped to sustainable development goals	**6,317,541**	**74%**	**5,243,188**	**73%**	**(1,074,353)**	**-17%**
Subtotal for results unmapped to sustainable development goals	**1,770,574**	**21%**	**1,542,389**	**22%**	**(228,185)**	**-13%**
Subtotal programmed activities	**8,088,115**	**95%**	**6,785,577**	**95%**	**(1,302,538)**	**-16%**
Operational reserve (OR)	404,406	5%	339,279	5%	(65,127)	-16%
Junior Professional Officers	12,000	0%	12,000	0%	-	0%
Total	**8,504,521**	**100%**	**7,136,856**	**100%**	**(1,367,665)**	**-16%**

49. Table I.17 illustrates budgets by population group. The overall distribution by group remains consistent with trends from previous years. However, as a result of the reduction in operational footprint, the budget for each population group is also reducing. The decreases indicate programmatic shifts in several operations, including a higher emphasis on refugees and asylum-seekers, stronger attention on return and timebound reintegration and a more focused response to internal displacement.

50. The 71% proportion of the planned budget for refugees and asylum seekers is slightly higher compared to previous years and expresses the Office's primary focus on protection and solutions for this population group. Statelessness remains a core mandated priority, despite the overall budget reduction, and the approach is shifting toward greater support for national systems and legal identity initiatives. In supporting returnees, UNHCR prioritizes protection-centered, initial and time-bound responses while catalyzing other actors for longer-term sustainable reintegration. The reduction in budgets for internally displaced persons is in line with the Office's inter-agency standing committee commitments, delineated complementary with other actors and stronger linkages to refugee programming in some operations.

Table I.17
2025 final budget, 2026 current budget and 2027 proposed budget – by population groups
(In thousands of United States dollars)

Population group	*2025 Final*	*% over total*	*2026 Current*	*% over total*	*2027 Proposed*	*% over total*
Refugees and asylum-seekers	7,305,868	69%	5,877,264	69%	5,040,664	71%
Stateless persons	149,081	1%	99,923	1%	94,356	1%
Returnees	1,168,650	11%	927,757	11%	857,041	12%
Internally displaced persons	1,508,767	14%	1,183,172	14%	793,515	11%
Subtotal programmed activities	**10,132,367**	**96%**	**8,088,115**	**95%**	**6,785,577**	**95%**
Operational reserve (OR)	459,833	4%	404,406	5%	339,279	5%
Junior Professional Officers	12,000	0%	12,000	0%	12,000	0%
Total	**10,604,200**	**100%**	**8,504,521**	**100%**	**7,136,856**	**100%**

51. Table I.18 provides an overview of the 2027 proposed budget by budget component. The proposed budget totals $7,136.9 million, of which $6,785.6 million is allocated for programmed activities, $339.3 million for the operational reserve and $12.0 million for Junior Professional Officers.

52. The relative share of requirements for the proposed budget ranges from 23 per cent for Eastern and Southern Africa to 7 per cent for the Americas. Country operational technical support represents 3 per cent of the proposed budget. The global programmes and headquarters components represent 5 per cent and 3 per cent, respectively.

Table I.18
2027 proposed budget – by budget component
(In thousands of United States dollars)

	Amount	*% over total*
West and Central Africa	991,930	14%
Eastern and Southern Africa	1,631,000	23%
Middle East and North Africa	1,432,065	20%
Asia and the Pacific	673,222	9%
Europe	823,876	12%
Americas	485,469	7%
Country operational technical support	187,889	3%
Subtotal country and regional programmes	**6,225,451**	**87%**
Global programmes	350,112	5%
Headquarters	210,014	3%
Subtotal programmed activities	**6,785,577**	**95%**
Operational reserve (OR)	339,279	5%
Junior Professional Officers	12,000	0%
Total	**7,136,856**	**100%**

53. Table I.19 compares the original and current budget for 2026 with the 2027 proposed budget by budget component, showing decreases in all the regions.

54. 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

2026 original and current budgets and 2027 proposed budget – by budget component

(In thousands of United States dollars)

	2026 budget				*2027*		*Variance Proposed vs Current*		*Variance Proposed vs Original*	
	Original		*Current*		*Proposed*					
	Amount	*Percentage over total*	*Amount*	*Percentage over total*	*Amount*	*Percentage over total*	*Amount*	*Percentage change*	*Amount*	*Percentage change*
West and Central Africa	1,259,429	15%	1,259,429	15%	991,930	14%	(267,499)	-21%	(267,499)	-21%
Eastern and Southern Africa	1,981,811	23%	1,981,811	23%	1,631,000	23%	(350,811)	-18%	(350,811)	-18%
Middle East and North Africa	1,628,497	19%	1,628,497	19%	1,432,065	20%	(196,432)	-12%	(196,432)	-12%
Asia and the Pacific	865,199	10%	865,199	10%	673,222	9%	(191,977)	-22%	(191,977)	-22%
Europe	942,293	11%	942,293	11%	823,876	12%	(118,416)	-13%	(118,416)	-13%
Americas	715,246	8%	715,246	8%	485,469	7%	(229,777)	-32%	(229,777)	-32%
Country Operational Technical Support	146,448	2%	149,404	2%	187,889	3%	38,486	26%	41,442	28%
Subtotal country and regional programmes	**7,538,922**	**89%**	**7,541,878**	**89%**	**6,225,451**	**87%**	**(1,316,427)**	**-17%**	**(1,313,471)**	**-17%**
Global programmes	344,299	4%	344,299	4%	350,112	5%	5,813	2%	5,813	2%
Headquarters	204,894	2%	201,938	2%	210,014	3%	8,076	4%	5,120	2%
Subtotal programmed activities	8,088,115	95%	8,088,115	95%	6,785,577	95%	(1,302,538)	-16%	(1,302,538)	-16%
Operational reserve (OR)	404,406	5%	404,406	5%	339,279	5%	(65,127)	-16%	(65,127)	-16%
Junior Professional Officers	12,000	0%	12,000	0%	12,000	0%	-	0%	-	0%
Total	**8,504,521**	**100%**	**8,504,521**	**100%**	**7,136,856**	**100%**	**(1,367,665)**	**-16%**	**(1,367,665)**	**-16%**

55. Table I.20 shows that there have been minimal budget adjustments between budget components in 2026 with only a transfer from Headquarters to Country Operational Technical Support related to the transfer of functions for the Global Shared Services.

Table I.20
2026 current budget and budget adjustments, 2026 original budget and 2027 proposed budget – by budget component
(In thousands of United States dollars)

		2026 budget adjustments							
	2026 Current Budget (1)	*Supplementary budgets*	*Budget transfers*	*Budget reduction*	*Total adjustments*	*2026 Original Budget*	*2027 Proposed Budget*	*Variance 2027 vs 2026 Original*	
	Amount	*Amount*	*Amount*	*Amount*		*Amount*	*Amount*	*Amount*	
	A.	*b1*	*b2*	*b3*	*B.*	*C. (A.+B.)*	*D.*	*E. (D.-C.)*	*%*
West and Central Africa	1,259,429	-	(0)	-	(0)	1,259,429	991,930	(267,499)	-21%
Eastern and Southern Africa	1,981,811	-	0	-	0	1,981,811	1,631,000	(350,811)	-18%
Middle East and North Africa	1,628,497	-	0	-	0	1,628,497	1,432,065	(196,432)	-12%
Asia and the Pacific	865,199	-	0	-	0	865,199	673,222	(191,977)	-22%
Europe	942,293	-	0	-	0	942,293	823,876	(118,416)	-13%
Americas	715,246	-	-	-	-	715,246	485,469	(229,777)	-32%
Country Operational Technical Support	149,404	-	2,956	-	2,956	146,448	187,889	41,442	28%
Subtotal country and regional programmes	**7,541,878**	-	**2,956**	-	**2,956**	**7,538,922**	**6,225,451**	**(1,313,471)**	**-17%**
Global programmes	344,299	-	-	-	-	344,299	350,112	5,813	2%
Headquarters	201,938	-	(2,956)	-	(2,956)	204,894	210,014	5,120	2%
Subtotal programmed activities	**8,088,115**	-	**0**	-	**0**	**8,088,115**	**6,785,577**	**(1,302,538)**	**-16%**
Operational reserve (OR)	404,406	-	-	-	-	404,406	339,279	(65,127)	-16%
Junior Professional Officers	12,000	-	-	-	-	12,000	12,000	-	0%
Total	**8,504,521**	-	-	-	**0**	**8,504,521**	**7,136,856**	**(1,367,665)**	**-16%**

(1) as at 31st May 2026

II. Programmed activities

56. 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 2027 programmed activities total $6,785.6 million, of which $6,225.5 million is allocated to country and regional programmes.

A. Country and regional programmes

57. This section presents the 2027 programme budget requirements in the regions and country operational technical support (tables II.1 to II.7), compared to the current 2026 budget. Supporting the High Commissioner's 50 by 35 vision, the regions and countries will work towards reducing dependency on humanitarian aid with a renewed focus on durable solutions and access to economic opportunities. Regional and country budget requirements reflect the protection and solutions needs and strategic priorities of each operation, while also taking into account the mandate, role, implementation capacities and organization-wide key priority areas, including route-based approaches and global action plan to end statelessness.

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

1. West and Central Africa

Table II.1
2026 current budget and 2027 proposed budget – West and Central Africa
(In thousands of United States dollars)

	2026	*2027*	*Variance 2027 vs 2026*	
	Current budget	*Proposed budget*		
	Amount	*Amount*	*Amount*	*Percentage change*
West and Central Africa total	**1,259,429**	**991,930**	**(267,499)**	**-21%**

59. In West and Central Africa, the number of forcibly displaced and stateless persons is projected to increase by 3 per cent to reach 23.6 million by the end of 2027 while refugees and asylum-seeker numbers are expected to remain broadly stable. This slight increase can be primarily attributed to an increase in return movements, primarily internally displaced returns, signaling emerging but highly conditional prospects for solutions, dependent on improvements in security, access to services, and political stability in areas of origin. When comparing the 2026 current and proposed 2027 budgets, there is a decrease of $267.5 million or 21 per cent. The planned budget reflects a focus on protection and durable solutions as well as efforts to support government leadership in inclusion in national systems and community empowerment. Access to asylum, registration, documentation and legal identity remain central in the region, for instance in Chad, Mali and Niger while investments in durable solutions continue with intensified efforts to support voluntary returns, particularly in the Central African Republic context. In return and displacement-affected regions such as the Lake Chad Basin, the Central African Republic, and parts of the Democratic Republic of Congo, there is scope for stronger engagement with development and peace actors to support area-based approaches while continuing targeted protection and assistance support.

2. Eastern and Southern Africa

Table II.2
2026 current budget and 2027 proposed budget – Eastern and Southern Africa
(In thousands of United States dollars)

	2026	*2027*	*Variance 2027 vs 2026*	
	Current budget	*Proposed budget*		
	Amount	*Amount*	*Amount*	*Percentage change*
East and Southern Africa total	**1,981,811**	**1,631,000**	**(350,811)**	**-18%**

60. The number of forcibly displaced and stateless persons is projected to increase by 4 per cent compared to 2026 to reach 31.5 million by the end of 2027. Increases are expected in internally displaced returnees, stateless people and asylum-seekers while the number of refugees, internally displaced persons and others of concern are expected to decrease. At the same time, the proposed 2027 budget of $1,631.0 million represents an 18 per cent decrease compared to 2026. The relative minor decrease in impact area 1 and an increase in impact area 4 shows the prioritization of protection and solutions in the region. In response to continuous large-scale displacement and emergencies in the region, UNHCR will continue to deliver lifesaving support, particularly in Ethiopia, South Sudan, the Sudan and Uganda while prioritizing core protection delivery and strengthening complementarity with other actors. The Office will strengthen its 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. Despite the ongoing emergencies, progress is being made in the region with policy reforms and development partnerships. In these contexts,

UNHCR is scaling up efforts to support self-reliance and government-led initiatives, including in Ethiopia, Kenya, Rwanda and Uganda while continuing its advocacy for greater support to host communities throughout the region.

3. Middle East and North Africa

Table II.3
2026 current budget and 2027 proposed budget – Middle East and North Africa
(In thousands of United States dollars)

	2026 Current budget	2027 Proposed budget	Variance 2027 vs 2026	
	Amount	Amount	Amount	Percentage change
Middle East and North Africa total	**1,628,497**	**1,432,065**	**(196,432)**	**-12%**

61. When comparing the 2026 current and proposed 2027 budgets in the region, there is a decrease of $196.4 million or 12 per cent, while the number of forcibly displaced and stateless persons is projected to decrease overall by 17 per cent to reach 15.8 million by the end of 2027. Expected decreases of people in displacement in the Syrian Arab Republic and Iraq, as well as returns to the Syrian Arab Republic, are partly offset by increases in Lebanon and Mauritania linked to active displacement and growing mixed movements along the Western Africa Atlantic route respectively. In 2027, UNHCR will continue to place protection at the core of its work in the region. Across the region, access to documentation, registration, asylum procedures and solutions will be prioritized. Advocacy for the implementation of strong asylum systems will be paired with targeted and transitional protection safety nets, particularly in Algeria, Egypt, Iraq, Morocco and Mauritania. Protection , child protection, responses to gender-based violence and access to justice will be prioritized alongside the promotion of access to solutions, including returns where voluntary. Reintegration support to refugee returnees will be timebound and protection-centered and accompanied by leveraging development investments in return areas, including Syrian Arab Republic. In advancing self-reliance, UNHCR will increasingly focus on policy engagement and technical support, again working closely with development actors in large operations such as Egypt, Jordan, Morocco, and Mauritania. The higher decrease in impact area 2 is due to UNHCR role shifting towards catalyzing other stakeholders engagement in Syrian Arab Republic, Jordan and Mauritania as well as reprioritizing impact area 4 in support of return and reintegration. The Office's engagement with internally displaced persons in Syrian Arab Republic and Yemen will be further aligned with its inter-agency responsibilities while its support to internally displaced persons in Lebanon will remain timebound. Given the volatile regional context, emergency preparedness will continue.

4. Asia and the Pacific

Table II.4
2026 current budget and 2027 proposed budget – Asia and the Pacific
(In thousands of United States dollars)

	2026 Current budget	2027 Proposed budget	Variance 2027 vs 2026	
	Amount	Amount	Amount	Percentage change
Asia and the Pacific total	**865,199**	**673,222**	**(191,977)**	**-22%**

62. In 2027, the Asia and Pacific region will be home to a projected 16.9 million forcibly displaced and stateless persons, which is a 4 per cent decrease compared to 2025. Comparing the current 2026 and proposed 2027 budgets, there is a decrease of $192.0 million or 22 per cent. The region foresees continued complex and protracted displacement dynamics coupled

with recurrent emergencies and onward movements along key routes. The strategic approach in Asia will continue to shift from large-scale humanitarian assistance to a more selective, protection-centered and solutions-oriented model, applying a two-track approach that prioritizes life-saving protection in high-pressure contexts (Afghanistan, Bangladesh and Myanmar,) and advances nationally-led solutions through a stronger catalytic role (India, Indonesia, Malaysia, Nepal, the Philippines, Thailand, and in Central Asia). Accordingly, while budgetary reductions are across all impact areas, the protection and solutions priorities are reflected in the smaller reduction for impact area 1 and 4. The Office’s work in Afghanistan is shifting towards time bound return and reintegration support while its internal displacement engagement in Afghanistan and Myanmar will be more aligned with its inter-agency accountabilities and complementarity with other actors. Work toward solutions and complementary pathways will remain prioritized.

5. Europe

Table II.5
2026 current budget and 2027 proposed budget – Europe
(In thousands of United States dollars)

	2026	*2027*	*Variance 2027 vs 2026*	
	Current budget	*Proposed budget*		
	Amount	*Amount*	*Amount*	*Percentage change*
Europe total	**942,293**	**823,876**	**(118,416)**	**-13%**

63. In Europe, the number of forcibly displaced and stateless persons is projected to decrease by 3 per cent compared to 2026 to reach 18.9 million by the end of 2027, and the 2027proposed budget decreased by $118.4 million or 13 per cent when comparing with the 2026 budget. This reduction represents further consolidation of the operational footprint, reduced direct assistance, while prioritizing protection, policy engagement, advocacy, and solutions-oriented interventions anchored in national systems, while remaining responsive to residual humanitarian needs.

This transition is particularly evident in countries neighboring Ukraine where the focus remains on supporting Governments and promoting increased self-reliance, while also preparing for returns. In the Republic of Moldova, for instance, UNHCR is providing technical support to the government strengthening refugee integration into national systems. Across the region, UNHCR has seen further reduction of operational presence in Greece, the Republic of Moldova and Romania. The organization maintains strong protection advocacy and technical support function across South-East Europe, with ongoing efforts to transition to advocacy and systems strengthening in Bulgaria, Greece, multi-country office Poland and Romania. Reductions in impact areas 2 and 3 are observed mainly in Türkiye where the operation refocused its new multi-year strategy on protection and solutions through facilitation of voluntary return, enhancement of socio-economic opportunities and access to protection for refugees and asylum seekers.

6. The Americas

Table II.6
2026 current budget and 2027 proposed budget – Americas
(In thousands of United States dollars)

	2026	*2027*	*Variance 2027 vs 2026*	
	Current budget	*Proposed budget*		
	Amount	*Amount*	*Amount*	*Percentage change*
Americas total	**715,246**	**485,469**	**(229,777)**	**-32%**

64. In the Americas, the number of forcibly displaced and stateless persons is projected to increase by 4 per cent compared to 2026 to 24.5 million. When comparing the current 2026 and proposed 2027 budgets, there is a decrease of $229.8 million or 32 per cent. The region will concentrate resources where UNHCR has a clear comparative advantage in protection and solutions, while progressively reducing direct assistance and service delivery where national systems, municipalities, development actors and other United Nations entities can lead broader responses. Priorities include supporting legal and policy frameworks, supporting inclusion in national systems, generating protection analysis, strengthening community engagement and catalyzing solutions as reflected in operational presence and structures. Reductions in impact areas 2 and 3 are largely attributed to new and refocused multi-year strategies in Canada, Colombia, El Salvador, Honduras and Peru. The region continues to focus on durable solutions, with increased investments in local integration, including socioeconomic inclusion, particularly in, Brazil, Colombia, Mexico and Peru.

7. Country operational technical support

Table II.7
2026 current budget and 2027 proposed budget – Country operational technical support
(In thousands of United States dollars)

	2026 Current budget	*2027 Proposed budget*	*Variance 2027 vs 2026*	
	Amount	*Amount*	*Amount*	*Percentage change*
Country Operational Technical Support total	**149,404**	**187,889**	**38,486**	**26%**

65. Country operational technical support includes activities that directly benefit the operations in achieving their intended results. These activities encompass global shared services, resettlement, educational projects, security supplies, emergency deployment services and information and communication technology. The proposed budget is expected to increase by $38.5 million, or 26 per cent. The largest increase is under Global Shared Services of $17.8 million to allow for the full complement of staff, support costs and transformation activities to implement the new ways of working. An increase of $10.3 million is driven by the Aiming Higher Initiative[6] to provide access to higher education for refugee students. An increase of $6.5 million is to accommodate deployment of staff contributed by stand-by partners to emergency operations. Information Technology Service has increased by $3.8 million for refugee-facing services support, as well as support to the field, emergency operations, and information security.

8. Regional bureaux

66. The proposed programme budget for 2027 of $95.5 million for the regional bureaux reflects a decrease of $12.1 million, or 11 per cent, compared to the 2026 current budget of $107.7 million.

B. Headquarters and global programmes

67. The 2026 current budget and 2027 proposed budget are shown in table II.8. A major impact on the 2027 budget for both Headquarters and Global Programmes is the increase in average cost per position, resulting in higher overall staff costs despite the reduction in the number of posts in these components.

[6] See UNHCR, 'Aiming Higher: Changing the Lives of Refugees through Higher Education' <unhcr.org>

1. Headquarters

68. The 2027 proposed budget of $210.0 million for Headquarters reflects a net increase of $8.1 million, or 4 per cent, compared to the 2026 current budget of $201.9 million. Headquarters as a percentage of the overall budget is 3 per cent in 2027, a slight increase over 2026 of 2%. Despite a 6 per cent reduction of posts under Headquarters, staffing costs in 2027 have increased by 13 percent. The main variances between the 2026 current budget and the 2027 proposed budget are described below:

(a) A $4.8 million, non-staff increase in Global Shared Services represents the continued rollout of the transformation activities, including extensive use of artificial intelligence, critical system changes aligning to the new operating model, and integrations for these processes in the areas of information technology, finance, people management, payroll and supply. Staffing to support the transformation has increased by 5 per cent or 2 posts;

(b) A $0.8 million, in the Office of the Ombudsman is primarily linked to an increase of 3 staff to address structural gaps and essential operational capacity in the context of ongoing organizational restructuring and heightened staff support requirements;

(c) A $0.5 million, increase in the Global Data Service will support the Data Protection Office;

(d) A $10.1 million decrease in the Information Technology Service is linked to planned equipment purchases in 2026 and not required for 2027, as well as the reallocation of budget to Global Programmes and Country Operational Technical Support to resource key projects in these areas.

2. Global programmes

69. Global programmes encompass activities led by Headquarters that benefit the entire organization, reflecting global leadership and strategic engagement. The proposed 2027 budget of $350.1 million for global programmes is a net increase of $5.8 million, or 2 per cent, compared to the current 2026 budget.

(a) Divisions and entities:

The divisions and entities budgets have increased by $2.8 million, or 2 per cent, in 2027 to $132.5 million. Despite a 20 per cent reduction of posts under Global Programmes the staffing costs in 2027 have only decreased by 2 percent. The main variances between the 2026 current budget and the 2027 proposed budget are described below:

(i) In the Information Technology Service, an increase of $6.9 million to strengthen areas of UN80 initiatives and fundraising in addition to strengthening data and reporting foundations, architecture and interoperability;

(ii) In the Division of Emergency and Programme Support a decrease of $3.2 million with the transfer of some functions related to operational support to Global Shared Services and a decrease in the UNHCR/WFP Joint Targeting hub following the decision to no longer maintain an independent hub and to embed these functions in the operations of each organization;

(iii) In the Division of External Relations a decrease of $2.8 million is primarily due to staff reductions under private sector partnerships which are offset by a corresponding increase under programme activities below.

(b) Programme activities:

Programme activities have increased in 2027 by $3.0 million, or 1 per cent, to $217.7 million. The programme activities with the most significant movement are:

(i) An increase of $3.5 million under Private Sector Partnerships reflecting a change in the resourcing through affiliate workforce in the Americas, Asia and Europe which has been mostly offset by a reduction in staffing levels under the Division of External Relations;

(ii) A decrease of $1.4 million under registration, data and knowledge management following a peak in development costs in 2026 for the Digital Gateway and a reduction in statistical survey support for sustainable responses.

Table II.8

Global programmes and Headquarters: 2026 current budget and 2027 proposed budget

(In thousands of United States dollars)

	2026 current budget			*2027 proposed budget*			*Variance 2027 vs 2026*					
Division and entities*	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***
Executive Direction and Management												
Executive Office	6,219	-	6,219	8,014	-	8,014	1,795	-	1,795	29%	0%	29%
New York Liaison Office	3,836	-	3,836	3,718	-	3,718	(118)	-	(118)	-3%	0%	-3%
Inspector General's Office, including audit services	9,348	-	9,348	9,990	-	9,990	642	-	642	7%	0%	7%
Legal Affairs Service	3,027	-	3,027	3,743	-	3,743	715	-	715	24%	0%	24%
Office of the Ombudsman	1,118	-	1,118	2,158	-	2,158	1,040	-	1,040	93%	0%	93%
Ethics Office	1,468	-	1,468	1,613	-	1,613	144	-	144	10%	0%	10%
Evaluation Office	1,642	679	2,322	1,845	699	2,543	202	19	222	12%	3%	10%
Design Development & Risk Management Service	5,958	2,262	8,220	6,772	2,457	9,228	814	195	1,008	14%	9%	12%
Governance Section	2,223	-	2,223	2,533	-	2,533	310	-	310	14%	0%	14%
Staff Council	1,716	-	1,716	1,937	-	1,937	221	-	221	13%	0%	13%
Global Data Service	2,462	14,494	16,956	3,220	14,507	17,727	758	13	771	31%	0%	5%
Subtotal Executive Direction and Management	**39,019**	**17,436**	**56,455**	**45,542**	**17,662**	**63,204**	**6,523**	**227**	**6,750**	**17%**	**1%**	**12%**
Division of External Relations	20,936	70,166	91,102	22,671	67,319	89,990	1,735	(2,847)	(1,112)	8%	-4%	-1%
Division of International Protection & Solutions	16,432	9,523	25,955	18,810	10,489	29,300	2,378	966	3,344	14%	10%	13%
Division of People Management	35,841	3,942	39,783	34,592	4,267	38,859	(1,249)	325	(924)	-3%	8%	-2%
Division of Emergency & Programme Support	12,798	6,784	19,582	13,987	3,617	17,604	1,189	(3,167)	(1,978)	9%	-47%	-10%
Sustainable Response Service	1,761	15,510	17,271	1,460	16,226	17,686	(301)	716	415	-17%	5%	2%
Information Technology Service	25,133	2,732	27,864	15,052	9,600	24,651	(10,081)	6,868	(3,213)	-40%	251%	-12%
Division of Resource Management	45,117	3,555	48,672	46,874	3,275	50,149	1,757	(280)	1,477	4%	-8%	3%
Global Shared Services	4,902	-	4,902	11,027	-	11,027	6,125	-	6,125	125%	0%	125%
Subtotal Headquarters and Global Programmes - Divisions and entities	**201,938**	**129,648**	**331,586**	**210,014**	**132,457**	**342,471**	**8,076**	**2,809**	**10,884**	**4%**	**2%**	**3%**

**** Division includes all cost centres regardless of location***

Continued Table II.8: Global Programmes and Headquarters: current budgets for 2026 and proposed budgets for 2027 *(in thousands of US dollars)*												
	2026 current budget (restated)			***2027 proposed budget***			***Variance 2027 vs 2026***					
programme activities	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***	***HQ***	***GP***	***Total***
Education related projects		6,300	6,300		6,100	6,100	-	(200)	(200)	-	0%	0%
Health-related projects		1,600	1,600		1,600	1,600	-	-	-	-	0%	0%
Innovation and environment related projects		9,705	9,705		9,771	9,771	-	65	65	-	1%	1%
Private-sector partnership		146,870	146,870		150,406	150,406	-	3,536	3,536	-	2%	2%
Protection-related projects		18,831	18,831		19,781	19,781	-	949	949	-	5%	5%
Public information and media projects		5,180	5,180		5,225	5,225	-	45	45	-	1%	1%
Registration, data and knowledge management		18,046	18,046		16,655	16,655	-	(1,391)	(1,391)	-	-8%	-8%
Research, evaluation and documentation		2,373	2,373		2,373	2,373	-	-	-	-	0%	0%
Self-reliance and economic inclusion related projects		5,745	5,745		5,745	5,745	-	-	-	-	0%	0%
Subtotal Global Programmes	-	**214,651**	**214,651**	-	**217,655**	**217,655**	-	**3,004**	**3,004**	-	**1%**	**1%**
Total Headquarters and Global Programmes	**201,938**	**344,299**	**546,237**	**210,014**	**350,112**	**560,126**	**8,076**	**5,813**	**13,889**	**4%**	**2%**	**3%**

3. United Nations regular budget

70. 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.

71. The United Nations appropriation reflected in the programme budget for 2027 amounts to $51.7 million; $0.5 million higher than the approved amount for 2026. The share of United Nations contributions to UNHCR management and administrative costs for 2027 is projected to be 26 per cent. Comparatively, it was 37 per cent during the 2010-2011 budget biennium.

4. Organizational structure

72. UNHCR implemented a new organizational structure on 1 October 2025. The corresponding organizational chart as at 31 May 2026 is presented in annex IV.

73. Headquarters functions are distributed across Budapest, Copenhagen, Geneva and New York, to support programme delivery, 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) and the Assistant High Commissioner (Operations). The Executive Office also includes 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 whom the Governance Section falls within the purview.

74. Reporting to the Deputy High Commissioner are the Divisions of People Management, Resource Management and External Relations together with the Information Technology Service, Global Shared Services, Headquarters Shared services, Legal Affairs Service and the Design, Development and Risk Management Service.

75. The Assistant High Commissioner (Protection) is responsible for the Division of International Protection and Solutions, the Global Data Service, the Data Protection Office and the Global Compact on Refugees Multistakeholder Section.

76. The Assistant High Commissioner (Operations) is responsible for the Division of Emergency and Programme Support, the six regional bureaux and country operations, the Climate Action Team, and the Sustainable Response Service.

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

A. Staff

77. 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.

78. 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.

79. Table III.1 presents a summary of posts by country and regional programmes, global programmes and Headquarters under the current budget and the 2027 proposed budget, with a current staffing level of 12,051 posts as at 31 May 2026. The requirements for 2027 are 8,540 posts, representing a net decrease of 3,511 posts, or 29 per cent, compared to 2026.

Table III.1
Overall summary of posts for 2026 and 2027 – by budget component
(In person years)

	2026 Current		2027 Proposed		Variance 2027 vs 2026	
	Posts	Percentage over total	Posts	Percentage over total	Posts	Percentage change
West and Central Africa	1,939	16%	1,228	14%	-711	-37%
Eastern and Southern Africa	3,064	25%	1,886	22%	-1,178	-38%
Middle East and North Africa	1,468	12%	1,322	15%	-146	-10%
Asia and the Pacific	1,695	14%	1,099	13%	-596	-35%
Europe	1,140	9%	913	11%	-227	-20%
The Americas	1,322	11%	774	9%	-548	-41%
Country operational technical support [(1)]	245	2%	286	3%	41	17%
Subtotal country and regional programmes	**10,873**	**90%**	**7,508**	**88%**	**-3,365**	**-31%**
Global programmes[(2)]	566	5%	454	5%	-112	-20%
Headquarters[(3)]	612	5%	578	7%	-34	-6%
Total	**12,051**	**100%**	**8,540**	**100%**	**-3,511**	**-29%**

[(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.

80. Variances in the number of posts between the 2026 current budget and 2027 proposed budget are explained below:

(a) In West and Central Africa, UNHCR posts are reduced despite the projected increase in the number of forcibly displaced and stateless persons primarily attributed to internally displaced persons returns. The largest reductions are foreseen in the Cameroon Multi-Country Office, the Central African Republic and the Democratic Republic of Congo. UNHCR will continue to support the transition towards government-led and development-oriented responses;

(b) In the Eastern and Southern Africa, while the number of forcibly displaced and stateless persons is projected to rise particularly for internally displaced persons returnees, stateless people and asylum seekers. The number of UNHCR posts is decreasing, primarily in Ethiopia, Rwanda, South Sudan and Uganda. The decreases are offset by a limited increase in the Sudan to sustain critical life-saving support. UNHCR will continue to support core protection delivery and enhanced complementarity with partners;

(c) In the Middle East and North Africa, post reductions are in parallel to the projected decrease in the number of forcibly displaced and stateless persons. The largest reductions are planned in Jordan and Egypt, while Lebanon reflects a targeted increase due to ongoing displacement dynamics and rising mixed movements;

(d) In Asia and the Pacific, the projected decrease in the number of forcibly displaced and stateless persons is accompanied by reductions in posts, reflecting continued streamlining efforts in the current operational context. The largest decreases of posts are foreseen in Islamic Republic of Iran and Myanmar;

(e) In Europe, posts are reduced in line with a projected decline in the number of forcibly displaced and stateless persons; with the largest decrease of posts in Türkiye.

(f) In the Americas, despite an increase in the projected number of forcibly displaced and stateless persons, a reduction in posts is proposed across the region. These reductions are primarily in the Panama Multi-Country Office and Mexico, UNHCR will focus on local integration and socioeconomic inclusion initiatives;

(g) At Headquarters, posts are proposed to decrease by 29 per cent overall, comprising a 20 per cent reduction in global programmes and a 6 per cent reduction in Headquarters functions. Part of this decrease reflects the continued centralization of people management functions, with related capacities being consolidated under Global Shared

Services. Accordingly, posts under Country Operational Technical Support are anticipated to increase by 17 per cent, driven primarily by the expansion of Global Shared Services;

(h) The reductions in global programmes are largely concentrated in private sector partnerships. The Division of People Management accounts for a considerable portion of the Headquarters reduction, reflecting the restructuring, consolidation, and transfer of functions in support of the ongoing centralization of people management services under Global Shared Services.

81. Table III.2 provides a summary of posts in 2025, 2026 and 2027 by grade groups. The table shows that of the total reduction in posts in the country and regional programmes, international professional staff represent approximately 25 per cent of the decrease of 3,365 staff. Of the decrease of 112 posts in global programmes, 25 per cent are international professional staff and of the decrease of 34 posts in Headquarters 37 per cent are international professional staff.

Table III.2
Overall summary of posts in 2025, 2026 and 2027 – by budget component
(In person years)

		Number of posts						Variance						
	Year	*USG/ ASG*	*D*	*P*	*NO*	*GS/ FS*	*Total*	*USG / ASG*	*D*	*P*	*NO*	*GS/ FS*	*Total*	
Country and regional programmes	2025	-	126	3,238	1,787	9,528	**14,679**							
	2026	-	100	2,159	1,563	7,051	**10,873**	-	-26	-1,079	-224	-2,477	**-3,806**	**-26%**
	2027	-	83	1,351	1,129	4,945	**7,508**	-	-17	-808	-434	-2,106	**-3,365**	**-31%**
Global Programmes	2025	-	6	306	72	197	**580**							
	2026	-	3	251	84	228	**566**	-	-3	-55	12	31	**-14**	**-2%**
	2027	-	3	223	65	163	**454**	-	0	-28	-19	-65	**-112**	**-20%**
Headquarters	2025	4	42	462	57	304	**867**							
	2026	4	25	356	40	187	**612**	-	-17	-105	-17	-117	**-256**	**-29%**
	2027	4	25	344	40	165	**578**	-	0	-12	0	-22	**-34**	**-6%**
Total	**2025**	**4**	**173**	**4,006**	**1,915**	**10,028**	**16,126**							
	2026	**4**	**128**	**2,767**	**1,687**	**7,465**	**12,051**	-	**-45**	**-1,239**	**-228**	**-2,563**	**-4,076**	**-25%**
	2027	**4**	**111**	**1,918**	**1,234**	**5,273**	**8,540**	-	**-17**	**-849**	**-453**	**-2,192**	**-3,511**	**-29%**

82. Table III.3 compares the distribution of posts in the 2026 current budget with the 2027 proposed budget by cost category. The decrease in programme, programme support and management and administration categories is as a result of the restructuring in 2025 and 2026 and mainstreaming of functions within the regions and divisions at Headquarters, as described above.

Table III.3
Overall summary of posts for 2026-2027 – by cost category
(In person years)

	2026 Current budget		*2027 Proposed budget*		*Variance 2027 vs 2026*	
	Posts	*% over total*	*Posts*	*% over total*	*Posts*	*Percentage change*
Programme	5,750	48%	3,756	44%	(1,995)	-35%
Programme support	5,709	47%	4,224	49%	(1,485)	-26%
Management and administration	592	5%	561	7%	(31)	-5%
Total	**12,051**	**100%**	**8,540**	**100%**	**(3,511)**	**-29%**

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

84. The term "staff in between assignments" refers to staff members who have completed their assignments and not yet been reassigned. In the past, the staff in-between-assignments period provided flexibility for both staff and the organization as part of its rotational system. Following the 2025 financial contraction and the downsizing exercise, the number of international staff has become disproportionate to the number of available positions. The High Commissioner activated the Staff Placement and Reduction in Force Policy for International Staff in May 2026 to address the situation in a structured and time-bound way.

Unassigned staff may compete for all available positions, and where no suitable placement is possible, the policy provides for separation in accordance with the applicable rules, including notice periods and termination indemnities.

85. As at 31 May 2026, there were 900 staff in between assignments, including 2 at D2 grade level, 13 at the D1 grade level, 76 at the P5 grade level, 267 at the P4 grade level, 396 at the P3 grade level and 146 at the P2 grade level.

86. As at 31 May 2026, there were 57 Junior Professional Officers, 38 of whom were in country and regional programmes and 19 at Headquarters.

B. Affiliate workforce

87. As at 31 May 2026, 2,935 colleagues were employed under an affiliate modality. This includes 2,043 UNOPS individual contractors, 399 United Nations Volunteers, 177 international deployees (anyone deployed or seconded to UNHCR), 225 UNHCR individual contractors, 82 consultants engaged in time-bound activities to provide specialized expertise, and 9 fellows.

Annexes

[English only]

Annex I

Detailed tables

Table 1
Overall budget summary by cost category: 2025 expenditure, 2026 current budget and 2027 proposed budget
(in thousands of United States dollars)

	2025 Expenditure		*2026 Current budget*		*2027 Proposed budget*		*Variance 2027 vs 2026*	
	Amount	*% over total*	*Amount*	*% over total*	*Amount*	*% over total*	*Amount*	*% change*
Programme								
Country and regional programmes	2,542,775	66%	6,770,793	80%	5,535,279	78%	(1,235,515)	-18%
Global programmes	178,478	5%	214,651	3%	217,655	3%	3,004	1%
Country operational technical support	45,536	1%	92,807	1%	105,801	1%	12,994	14%
Subtotal programme	**2,766,789**	**72%**	**7,078,251**	**83%**	**5,858,734**	**82%**	**(1,219,516)**	**-17%**
Programme support								
Country and regional programmes	616,106	16%	621,681	7%	502,283	7%	(119,398)	-19%
Global programmes	136,237	4%	129,648	2%	132,457	2%	2,809	2%
Country operational technical support	59,569	2%	56,597	1%	82,089	1%	25,492	45%
Headquarters: support divisions/services	29,665	1%	21,825	0%	13,046	0%	(8,779)	-40%
Subtotal programme support	**841,577**	**22%**	**829,751**	**10%**	**729,875**	**10%**	**(99,877)**	**-12%**
Management and administration								
Headquarters: annual budget	163,030	4%	128,978	2%	145,315	2%	16,337	13%
Headquarters: United Nations regular budget	50,458	1%	51,136	1%	51,653	1%	518	1%
Subtotal management and administration	**213,488**	**6%**	**180,113**	**2%**	**196,968**	**3%**	**16,855**	**9%**
Subtotal programmed activities	**3,821,853**	**100%**	**8,088,115**	**95%**	**6,785,577**	**95%**	**(1,302,538)**	**-16%**
Operational reserve (OR)		0%	404,406	5%	339,279	5%	(65,127)	-16%
Subtotal programmed activities and OR	**3,821,853**	**100%**	**8,492,521**	**100%**	**7,124,856**	**100%**	**(1,367,665)**	**-16%**
Junior Professional Officers	8,603	0%	12,000	0%	12,000	0%	-	0%
Total	**3,830,456**	**100%**	**8,504,521**	**100%**	**7,136,856**	**100%**	**(1,367,665)**	**-16%**

Table 2a
2026 current budget and 2027 proposed budget by budget component
(in thousands of United States dollars)

Region / subregion / operation	*2026 current budget*					*2027 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*
West and Central Africa										
Regional Bureau for West and Central Africa	4,415	6,700	2,733	2,956	16,804	4,372	5,855	2,433	3,226	15,886
Other Operations in West and Central Africa	24,816	1,222	3,550	14,354	43,942	14,223	-	3,936	6,545	24,705
Burkina Faso	42,517	32,444	18,374	7,112	100,447	37,764	12,860	16,960	8,368	75,953
Cameroon multi-country office	58,961	33,036	19,848	26,056	137,900	31,632	10,473	22,004	34,129	98,238
Central African Republic	7,173	34,909	46,435	24,140	112,657	4,484	17,130	17,470	33,510	72,595
Chad	59,000	159,093	112,869	21,689	352,650	55,417	118,050	120,396	28,366	322,230
Democratic Republic of the Congo	34,265	85,180	35,138	65,793	220,377	44,276	70,862	45,112	11,762	172,012
Mali	9,030	40,342	28,113	12,876	90,362	20,206	13,044	17,939	8,194	59,383
Niger	28,843	10,752	41,850	19,494	100,939	27,628	9,767	31,337	14,974	83,706
Nigeria	51,841	-	-	31,508	83,349	40,207	-	-	27,016	67,223
Subtotal West and Central Africa	**320,860**	**403,679**	**308,910**	**225,980**	**1,259,429**	**280,209**	**258,043**	**277,588**	**176,090**	**991,930**
Eastern and Southern Africa										
Regional Bureau for Eastern and Southern Africa	5,785	8,778	3,581	3,873	22,018	5,584	7,479	3,107	4,120	20,291
Other operations in Africa	2,871	232	-	247	3,350	2,671	282	-	-	2,954
Burundi	9,362	46,927	23,441	23,883	103,612	14,511	28,951	9,550	19,232	72,243
Djibouti	3,142	4,494	4,128	824	12,588	4,893	-	597	510	6,000
Eritrea	432	-	1,368	-	1,800	1,000	-	-	-	1,000
Ethiopia	94,366	190,286	47,053	9,191	340,896	107,137	128,072	21,787	9,738	266,734
Kenya	18,918	56,635	23,764	16,764	116,082	16,290	51,826	21,890	16,338	106,344
Mozambique multi-country office	23,184	7,537	10,652	19,924	61,297	18,966	2,627	10,809	12,971	45,373

Region / subregion / operation	2026 current budget					2027 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*
Rwanda	12,163	34,137	19,373	11,834	77,507	8,164	23,461	16,921	12,900	61,446
Somalia	27,198	42,494	13,693	26,615	110,000	24,247	14,405	5,381	15,967	60,000
South Africa multi-country office	8,113	12,671	14,189	-	34,973	6,754	7,621	9,603	-	23,978
South Sudan	26,838	41,799	182,320	35,888	286,846	33,171	50,073	114,730	42,594	240,569
Sudan	73,590	209,599	28,138	7,733	319,060	56,013	144,333	49,233	46,282	295,861
Uganda	82,628	228,270	41,246	8,808	360,952	83,192	213,925	30,900	9,278	337,294
United Republic of Tanzania	31,554	38,973	-	10,611	81,138	16,581	27,618	-	7,321	51,520
Zambia multi-country office	23,251	7,304	5,640	13,498	49,692	18,722	-	-	20,670	39,392
Subtotal Eastern and Southern Africa	**443,396**	**930,136**	**418,586**	**189,694**	**1,981,811**	**417,897**	**700,674**	**294,508**	**217,921**	**1,631,000**
Middle East and North Africa										
Regional Bureau for the Middle East and North Africa	5,566	8,445	3,445	3,726	21,182	5,608	7,511	3,121	4,138	20,379
Subtotal Middle East and North Africa overall	**5,566**	**8,445**	**3,445**	**3,726**	**21,182**	**5,608**	**7,511**	**3,121**	**4,138**	**20,379**
Middle East										
Other operations Middle East and North Africa	578	-	-	-	578	-	-	-	660	660
Iraq	20,046	-	-	40,595	60,641	12,256	-	-	42,885	55,140
Jordan	30,056	195,408	36,296	18,240	280,000	29,479	126,859	22,902	20,759	200,000
Lebanon	63,577	290,837	44,936	72,982	472,332	83,712	287,469	52,586	48,800	472,567
Saudi Arabia multi-country office	7,962	-	-	-	7,962	7,184	-	-	-	7,184
Syrian Arab Republic	46,906	186,792	66,963	23,213	323,874	44,760	101,461	61,900	108,995	317,116
Yemen	33,054	-	29,656	130,914	193,624	13,169	-	26,847	44,984	85,000
Subtotal Middle East	**202,179**	**673,036**	**177,851**	**285,945**	**1,339,011**	**190,560**	**515,788**	**164,236**	**267,084**	**1,137,668**

Region / subregion / operation	*2026 current budget*					*2027 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*
North Africa										
Algeria	2,311	20,894	7,060	210	30,475	2,918	17,022	8,822	205	28,967
Egypt	24,850	72,569	28,170	7,944	133,534	23,791	75,029	29,855	4,093	132,767
Libya	27,984	23,142	-	-	51,127	27,597	22,841	-	-	50,438
Mauritania	12,525	10,659	7,754	5,090	36,028	17,094	6,006	8,316	14,784	46,200
Morocco	2,644	4,891	1,576	-	9,111	2,968	4,372	1,242	-	8,582
Tunisia	8,031	-	-	-	8,031	7,064	-	-	-	7,064
Subtotal North Africa	**78,345**	**132,155**	**44,561**	**13,245**	**268,305**	**81,432**	**125,270**	**48,234**	**19,082**	**274,018**
Subtotal Middle East and North Africa	**286,089**	**813,636**	**225,857**	**302,916**	**1,628,497**	**277,600**	**648,570**	**215,591**	**290,304**	**1,432,065**
Asia and the Pacific										
Regional Bureau for Asia and the Pacific	3,926	5,956	2,430	2,628	14,940	3,366	4,508	1,873	2,484	12,230
Subtotal Asia overall	**3,926**	**5,956**	**2,430**	**2,628**	**14,940**	**3,366**	**4,508**	**1,873**	**2,484**	**12,230**
South-West Asia										
Afghanistan	38,280	82,217	42,202	53,696	216,395	43,082	45,920	32,146	49,899	171,046
Iran (Islamic Republic of)	9,277	123,588	-	7,135	140,000	8,339	100,616	-	6,045	115,000
Pakistan	14,594	-	61,351	17,855	93,800	10,000	-	31,157	8,950	50,107
Subtotal South-West Asia	**62,151**	**205,805**	**103,553**	**78,687**	**450,195**	**61,421**	**146,536**	**63,303**	**64,894**	**336,153**
Central Asia										
Kazakhstan multi-country office	4,071	-	-	3,847	7,917	3,976	-	-	3,305	7,280
Subtotal Central Asia	**4,071**	**-**	**-**	**3,847**	**7,917**	**3,976**	**-**	**-**	**3,305**	**7,280**
South Asia										
India	15,285	-	-	1,355	16,640	8,476	-	-	1,000	9,476

Region / subregion / operation	2026 current budget					2027 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*
Nepal	726	-	-	1,273	1,998	308	-	-	637	945
Subtotal South Asia	**16,011**	**-**	**-**	**2,628**	**18,639**	**8,784**	**-**	**-**	**1,636**	**10,421**
South-East Asia										
Bangladesh	23,884	133,652	36,382	6,697	200,615	25,225	109,170	39,121	7,050	180,566
Indonesia	3,810	11,736	-	1,623	17,170	3,034	3,911	-	1,219	8,165
Malaysia	6,688	3,402	6,394	1,471	17,954	6,083	974	2,580	530	10,167
Myanmar	66,587	-	25,370	-	91,957	52,085	-	29,368	-	81,454
Philippines	962	604	106	3,458	5,131	628	518	483	724	2,353
Thailand multi-country office	10,584	7,938	2,942	3,892	25,357	7,446	3,435	1,604	1,203	13,688
Subtotal South-East Asia	**112,517**	**157,332**	**71,195**	**17,141**	**358,185**	**94,501**	**118,009**	**73,156**	**10,726**	**296,392**
East Asia and the Pacific										
Australia multi-country office	4,477	-	-	-	4,477	3,916	-	-	-	3,916
China	3,287	1,140	-	126	4,553	2,048	223	-	58	2,330
Japan	4,265	-	-	-	4,265	2,405	-	-	-	2,405
Republic of Korea	591	-	630	807	2,028	613	-	655	827	2,094
Subtotal East Asia and the Pacific	**12,620**	**1,140**	**630**	**933**	**15,323**	**8,982**	**223**	**655**	**885**	**10,745**
Subtotal Asia and the Pacific	**211,294**	**370,233**	**177,807**	**105,864**	**865,199**	**181,030**	**269,275**	**138,987**	**83,929**	**673,222**
Europe										
Regional Bureau for Europe	4,023	6,104	2,490	2,693	15,311	4,214	5,644	2,345	3,109	15,311
Other operations in Europe	4,200	-	-	-	4,200	3,475	-	-	-	3,475

Region / subregion / operation	2026 current budget: Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	2027 proposed budget: Attaining Favourable Protection Environments	Realizing Basic Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Subtotal Europe overall	**8,223**	**6,104**	**2,490**	**2,693**	**19,511**	**7,689**	**5,644**	**2,345**	**3,109**	**18,787**
Eastern Europe										
Armenia	2,934	-	-	6,394	9,328	2,523	-	-	5,427	7,950
Georgia	715	-	3,985	-	4,700	611	-	3,489	-	4,100
Russian Federation multi-country office	4,446	-	-	3,331	7,777	5,493	-	-	2,107	7,600
Türkiye	57,350	38,074	25,207	89,368	210,000	68,417	9,309	-	115,697	193,423
Ukraine	78,098	296,131	-	95,771	470,000	77,936	289,774	-	82,290	450,000
Subtotal Eastern Europe	**143,543**	**334,206**	**29,193**	**194,864**	**701,805**	**154,980**	**299,084**	**3,489**	**205,520**	**663,073**
Northern, western, central and southern Europe										
Belgium multi-country office	10,586	-	-	-	10,586	9,100	-	-	-	9,100
Bulgaria	7,241	-	-	3,505	10,746	3,651	-	-	1,778	5,429
France	3,923	-	-	-	3,923	3,295	-	-	-	3,295
Germany	2,192	-	-	-	2,192	2,200	-	-	-	2,200
Greece	9,535	-	-	8,015	17,550	6,144	-	-	3,290	9,434
Hungary multi-country office	16,636	-	1,739	5,625	24,000	11,140	-	-	4,692	15,832
Italy multi-country office	14,732	-	-	6,219	20,952	15,290	-	-	5,910	21,201
Poland multi-country office	15,630	-	-	12,408	28,038	14,584	-	-	5,216	19,800
Republic of Moldova	55,023	-	-	8,977	64,000	21,750	-	-	10,586	32,336
Romania	16,269	-	-	7,131	23,400	6,389	-	-	3,092	9,481
Spain	3,818	-	-	1,198	5,016	2,308	-	-	1,792	4,100
Sweden multi-country office	4,702	-	-	2,871	7,573	3,871	-	-	3,201	7,072
United Kingdom of Great Britain and Northern Ireland	3,000	-	-	-	3,000	2,736	-	-	-	2,736

Region / subregion / operation	*2026 current budget*					*2027 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*
Subtotal Northern, western, central and southern Europe	**163,288**	**-**	**1,739**	**55,949**	**220,976**	**102,460**	**-**	**-**	**39,557**	**142,017**
Subtotal Europe	**315,054**	**340,310**	**33,422**	**253,506**	**942,293**	**265,129**	**304,727**	**5,834**	**248,187**	**823,876**
Americas										
Regional Bureau for Americas	4,569	6,933	2,829	3,059	17,390	3,151	4,221	1,754	2,325	11,451
Other Operations in Americas multi-country office	26,650	5,184	6,660	12,403	50,897	14,719	-	-	8,135	22,853
Other operations in the Americas	-	-	-	6,306	6,306	-	-	-	-	-
Subtotal Americas overall	**31,219**	**12,118**	**9,489**	**21,768**	**74,593**	**17,870**	**4,221**	**1,754**	**10,460**	**34,305**
North America and the Caribbean										
Canada	880	1,104	-	1,049	3,033	1,709	-	-	635	2,344
United States of America multi-country office	18,132	-	-	2,175	20,307	10,634	-	-	1,587	12,221
Subtotal North America and the Caribbean	**19,012**	**1,104**	**-**	**3,224**	**23,340**	**12,343**	**-**	**-**	**2,221**	**14,565**
Latin America										
Argentina multi-country office	27,410	-	-	28,584	55,995	15,965	-	-	13,035	29,000
Brazil	23,832	-	-	23,281	47,113	9,663	-	-	29,796	39,459
Colombia	63,952	19,260	9,724	14,744	107,680	47,375	-	-	37,825	85,200
Costa Rica	19,103	-	-	17,616	36,720	15,665	-	-	13,726	29,391
Ecuador	32,647	-	-	32,474	65,121	27,089	-	-	22,911	50,000
Honduras	5,363	6,772	6,981	3,884	23,000	15,436	-	-	2,139	17,575
Mexico	84,943	-	-	14,852	99,795	34,860	-	-	34,940	69,800
Panama multi-country office	24,675	-	-	42,085	66,760	27,726	-	-	13,993	41,719
Peru	32,625	15,416	20,959	1,475	70,475	23,915	-	-	19,241	43,156

Region / subregion / operation	*2026 current budget*					*2027 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*
Venezuela (Bolivarian Republic of)	16,056	-	-	28,597	44,653	9,170	-	-	22,129	31,299
Subtotal Latin America	**330,608**	**41,447**	**37,665**	**207,593**	**617,312**	**226,865**	**-**	**-**	**209,735**	**436,600**
Subtotal Americas	**380,838**	**54,669**	**47,154**	**232,585**	**715,246**	**257,078**	**4,221**	**1,754**	**222,416**	**485,469**
Country operational technical support	27,029	87,548	16,731	18,096	149,404	37,380	102,128	20,800	27,581	187,889
Subtotal Country and regional programmes	**1,984,562**	**3,000,210**	**1,228,467**	**1,328,639**	**7,541,878**	**1,716,323**	**2,287,638**	**955,062**	**1,266,428**	**6,225,451**
Global programmes	89,447	139,599	55,369	59,884	344,299	95,592	130,793	53,193	70,535	350,112
Headquarters	51,191	84,787	31,688	34,272	201,938	55,496	82,688	30,881	40,949	210,014
Subtotal Programmed activities	**2,125,200**	**3,224,596**	**1,315,524**	**1,422,795**	**8,088,115**	**1,867,411**	**2,501,119**	**1,039,136**	**1,377,911**	**6,785,577**
Operational reserve	-	-	-	-	404,406	-	-	-	-	339,279
Subtotal Programmed activities and operational reserve	**2,125,200**	**3,224,596**	**1,315,524**	**1,422,795**	**8,492,521**	**1,867,411**	**2,501,119**	**1,039,136**	**1,377,911**	**7,124,856**
Junior Professional Officers	-	-	-	-	12,000	-	-	-	-	12,000
Total	**2,125,200**	**3,224,596**	**1,315,524**	**1,422,795**	**8,504,521**	**1,867,411**	**2,501,119**	**1,039,136**	**1,377,911**	**7,136,856**

Table 2b

2026 current budget and 2027 proposed budget by budget component: variances

(in thousands of United States dollars)

	Variance 2027 vs 2026 Amount					*Variance 2027 vs 2026 Percentage*				
Region subregion/operation	*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*
West and Central Africa										
Regional Bureau for West and Central Africa	(44)	(844)	(301)	270	(919)	-1%	-13%	-11%	9%	-5%
Other operations in West and Central Africa	(10,593)	(1,222)	386	(7,808)	(19,237)	-43%	-100%	11%	-54%	-44%
Burkina Faso	(4,752)	(19,584)	(1,414)	1,255	(24,494)	-11%	-60%	-8%	18%	-24%
Cameroon multi-country office	(27,329)	(22,563)	2,156	8,072	(39,662)	-46%	-68%	11%	31%	-29%
Central African Republic	(2,688)	(17,779)	(28,965)	9,370	(40,062)	-37%	-51%	-62%	39%	-36%
Chad	(3,582)	(41,043)	7,528	6,677	(30,420)	-6%	-26%	7%	31%	-9%
Democratic Republic of the Congo	10,010	(14,318)	9,974	(54,031)	(48,365)	29%	-17%	28%	-82%	-22%
Mali	11,176	(27,298)	(10,175)	(4,682)	(30,979)	124%	-68%	-36%	-36%	-34%
Niger	(1,215)	(985)	(10,513)	(4,520)	(17,234)	-4%	-9%	-25%	-23%	-17%
Nigeria	(11,633)	-	-	(4,492)	(16,126)	-22%	-	-	-14%	-19%
Subtotal West and Central Africa	**(40,651)**	**(145,636)**	**(31,322)**	**(49,890)**	**(267,499)**	**-13%**	**-36%**	**-10%**	**-22%**	**-21%**
Eastern and Southern Africa										
Regional Bureau for Eastern and Southern Africa	(201)	(1,299)	(474)	247	(1,727)	-3%	-15%	-13%	6%	-8%
Other operations in Africa	(200)	51	-	(247)	(396)	-7%	22%	-	-100%	-12%
Burundi	5,148	(17,976)	(13,891)	(4,651)	(31,369)	55%	-38%	-59%	-19%	-30%
Djibouti	1,751	(4,494)	(3,531)	(314)	(6,588)	56%	-100%	-86%	-38%	-52%
Eritrea	568	-	(1,368)	-	(800)	131%	-	-100%	-	-44%
Ethiopia	12,771	(62,214)	(25,266)	548	(74,161)	14%	-33%	-54%	6%	-22%
Kenya	(2,628)	(4,810)	(1,874)	(427)	(9,738)	-14%	-8%	-8%	-3%	-8%
Mozambique multi-country office	(4,218)	(4,910)	157	(6,953)	(15,924)	-18%	-65%	1%	-35%	-26%

Region subregion/operation	Variance 2027 vs 2026 Amount					Variance 2027 vs 2026 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	(3,998)	(10,676)	(2,452)	1,066	(16,060)	-33%	-31%	-13%	9%	-21%
Somalia	(2,951)	(28,089)	(8,312)	(10,648)	(50,000)	-11%	-66%	-61%	-40%	-45%
South Africa multi-country office	(1,360)	(5,050)	(4,586)	-	(10,995)	-17%	-40%	-32%	-	-31%
South Sudan	6,333	8,274	(67,590)	6,706	(46,277)	24%	20%	-37%	19%	-16%
Sudan	(17,576)	(65,266)	21,095	38,549	(23,199)	-24%	-31%	75%	498%	-7%
Uganda	564	(14,345)	(10,347)	470	(23,658)	1%	-6%	-25%	5%	-7%
United Republic of Tanzania	(14,973)	(11,355)	-	(3,291)	(29,618)	-47%	-29%	-	-31%	-37%
Zambia multi-country office	(4,529)	(7,304)	(5,640)	7,172	(10,300)	-19%	-100%	-100%	53%	-21%
Subtotal Eastern and Southern Africa	**(25,499)**	**(229,462)**	**(124,078)**	**28,227**	**(350,811)**	**-6%**	**-25%**	**-30%**	**15%**	**-18%**
Middle East and North Africa										
Regional Bureau for Middle East and North Africa	43	(933)	(324)	412	(803)	1%	-11%	-9%	11%	-4%
Subtotal Middle East and North Africa overall	**43**	**(933)**	**(324)**	**412**	**(803)**	**1%**	**-11%**	**-9%**	**11%**	**-4%**
Middle East										
Other operations in the Middle East and North Africa multi-country office	(578)	-	-	660	83	-100%	-	-	-	14%
Iraq	(7,790)	-	-	2,290	(5,500)	-39%	-	-	6%	-9%
Jordan	(577)	(68,549)	(13,394)	2,519	(80,000)	-2%	-35%	-37%	14%	-29%
Lebanon	20,135	(3,368)	7,650	(24,183)	234	32%	-1%	17%	-33%	0%
Saudi Arabia multi-country office	(777)	-	-	-	(777)	-10%	-	-	-	-10%
Syrian Arab Republic	(2,146)	(85,331)	(5,063)	85,782	(6,758)	-5%	-46%	-8%	370%	-2%
Yemen	(19,885)	-	(2,809)	(85,930)	(108,624)	-60%	-	-9%	-66%	-56%
Subtotal Middle East	**(11,619)**	**(157,248)**	**(13,615)**	**(18,861)**	**(201,343)**	**-6%**	**-23%**	**-8%**	**-7%**	**-15%**

Region subregion/operation	*Variance 2027 vs 2026 Amount* — *Attaining Favourable Protection Environments*	*Realizing Rights in Safe Environments*	*Empowering Communities and Achieving Gender Equality*	*Securing Solutions*	*Total*	*Variance 2027 vs 2026 Percentage* — *Attaining Favourable Protection Environments*	*Realizing Rights in Safe Environments*	*Empowering Communities and Achieving Gender Equality*	*Securing Solutions*	*Total*
North Africa										
Algeria	607	(3,872)	1,762	(5)	(1,508)	26%	-19%	25%	-3%	-5%
Egypt	(1,059)	2,459	1,685	(3,852)	(767)	-4%	3%	6%	-48%	-1%
Libya	(387)	(301)	-	-	(688)	-1%	-1%	-	-	-1%
Mauritania	4,569	(4,653)	562	9,694	10,172	36%	-44%	7%	190%	28%
Morocco	324	(519)	(334)	-	(529)	12%	-11%	-21%	-	-6%
Tunisia	(967)	-	-	-	(967)	-12%	-	-	-	-12%
Subtotal North Africa	**3,087**	**(6,884)**	**3,674**	**5,837**	**5,713**	**4%**	**-5%**	**8%**	**44%**	**2%**
Subtotal Middle East and North Africa	**(8,489)**	**(165,065)**	**(10,266)**	**(12,612)**	**(196,432)**	**-3%**	**-20%**	**-5%**	**-4%**	**-12%**
Asia and the Pacific										
Regional Bureau for Asia and the Pacific	(560)	(1,448)	(557)	(145)	(2,710)	-14%	-24%	-23%	-6%	-18%
Subtotal Asia overall	**(560)**	**(1,448)**	**(557)**	**(145)**	**(2,710)**	**-14%**	**-24%**	**-23%**	**-6%**	**-18%**
South-West Asia										
Afghanistan	4,801	(36,297)	(10,056)	(3,798)	(45,350)	13%	-44%	-24%	-7%	-21%
Iran (Islamic Republic of)	(938)	(22,972)	-	(1,090)	(25,000)	-10%	-19%	-	-15%	-18%
Pakistan	(4,594)	-	(30,193)	(8,905)	(43,693)	-31%	-	-49%	-50%	-47%
Subtotal South-West Asia	**(730)**	**(59,269)**	**(40,250)**	**(13,793)**	**(114,042)**	**-1%**	**-29%**	**-39%**	**-18%**	**-25%**
Central Asia										
Kazakhstan multi-country office	(95)	-	-	(542)	(637)	-2%	-	-	-14%	-8%

Region subregion/operation	*Variance 2027 vs 2026 Amount*					*Variance 2027 vs 2026 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 Central Asia	**(95)**	**-**	**-**	**(542)**	**(637)**	**-2%**	**-**	**-**	**-14%**	**-8%**
South Asia										
India	(6,809)	-	-	(355)	(7,164)	-45%	-	-	-26%	-43%
Nepal	(418)	-	-	(636)	(1,054)	-58%	-	-	-50%	-53%
Subtotal South Asia	**(7,226)**	**-**	**-**	**(992)**	**(8,218)**	**-45%**	**-**	**-**	**-38%**	**-44%**
South-East Asia										
Bangladesh	1,341	(24,481)	2,739	353	(20,049)	6%	-18%	8%	5%	-10%
Indonesia	(776)	(7,825)	-	(404)	(9,005)	-20%	-67%	-	-25%	-52%
Malaysia	(605)	(2,428)	(3,814)	(941)	(7,787)	-9%	-71%	-60%	-64%	-43%
Myanmar	(14,502)	-	3,998	-	(10,503)	-22%	-	16%	-	-11%
Philippines	(335)	(86)	376	(2,734)	(2,779)	-35%	-14%	354%	-79%	-54%
Thailand multi-country office	(3,138)	(4,504)	(1,338)	(2,689)	(11,669)	-30%	-57%	-45%	-69%	-46%
Subtotal South-East Asia	**(18,015)**	**(39,324)**	**1,962**	**(6,415)**	**(61,793)**	**-16%**	**-25%**	**3%**	**-37%**	**-17%**
East Asia and the Pacific										
Australia multi-country office	(561)	-	-	-	(561)	-13%	-	-	-	-13%
China	(1,239)	(917)	-	(68)	(2,223)	-38%	-80%		-54%	-49%
Japan	(1,861)	-	-	-	(1,861)	-44%	-	-	-	-44%
Republic of Korea	22	-	25	19	66	4%	-	4%	2%	3%
Subtotal East Asia and the Pacific	**(3,638)**	**(917)**	**25**	**(48)**	**(4,578)**	**-29%**	**-80%**	**4%**	**-5%**	**-30%**
Subtotal Asia and the Pacific	**(30,265)**	**(100,958)**	**(38,820)**	**(21,935)**	**(191,977)**	**-14%**	**-27%**	**-22%**	**-21%**	**-22%**

Region subregion/operation	Variance 2027 vs 2026 Amount Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Variance 2027 vs 2026 Percentage Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Europe										
Regional Bureau for Europe	191	(461)	(146)	416	(0)	5%	-8%	-6%	15%	0%
Other operations in Europe	(725)	-	-	-	(725)	-17%	-	-	-	-17%
Subtotal Europe overall	**(534)**	**(461)**	**(146)**	**416**	**(725)**	**-6%**	**-8%**	**-6%**	**15%**	**-4%**
Eastern Europe										
Armenia	(411)	-	-	(967)	(1,378)	-14%	-	-	-15%	-15%
Georgia	(104)	-	(496)	-	(600)	-15%	-	-12%	-	-13%
Russian Federation multi-country office	1,047	-	-	(1,224)	(177)	24%	-	-	-37%	-2%
Türkiye	11,067	(28,765)	(25,207)	26,329	(16,577)	19%	-76%	-100%	29%	-8%
Ukraine	(161)	(6,357)	-	(13,481)	(20,000)	0%	-2%	-	-14%	-4%
Subtotal Eastern Europe	**11,437**	**(35,122)**	**(25,703)**	**10,656**	**(38,732)**	**8%**	**-11%**	**-88%**	**5%**	**-6%**
Northern, western, central and southern Europe										
Belgium multi-country office	(1,486)	-	-	-	(1,486)	-14%	-	-	-	-14%
Bulgaria	(3,590)	-	-	(1,727)	(5,316)	-50%	-	-	-49%	-49%
France	(628)	-	-	-	(628)	-16%	-	-	-	-16%
Germany	8	-	-	-	8	0%	-	-	-	0%
Greece	(3,391)	-	-	(4,725)	(8,116)	-36%	-	-	-59%	-46%
Hungary multi-country office	(5,496)	-	(1,739)	(933)	(8,168)	-33%	-	-100%	-17%	-34%
Italy multi-country office	558	-	-	(309)	249	4%	-	-	-5%	1%
Poland multi-country office	(1,046)	-	-	(7,192)	(8,238)	-7%	-	-	-58%	-29%
Republic of Moldova	(33,272)	-	-	1,608	(31,664)	-60%	-	-	18%	-49%
Romania	(9,880)	-	-	(4,039)	(13,919)	-61%	-	-	-57%	-59%
Spain	(1,510)	-	-	594	(916)	-40%	-	-	50%	-18%

Region subregion/operation	Variance 2027 vs 2026 Amount: Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	Variance 2027 vs 2026 Percentage: Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Sweden multi-country office	(831)	-	-	330	(501)	-18%	-	-	11%	-7%
United Kingdom of Great Britain and Northern Ireland	(264)	-	-	-	(264)	-9%	-	-	-	-9%
Subtotal Northern, western, central and southern Europe	**(60,829)**	**-**	**(1,739)**	**(16,392)**	**(78,960)**	**-37%**	**-**	**-100%**	**-29%**	**-36%**
Subtotal Europe	**(49,926)**	**(35,583)**	**(27,588)**	**(5,320)**	**(118,416)**	**-16%**	**-10%**	**-83%**	**-2%**	**-13%**
Americas										
Regional Bureau for the Americas	(1,418)	(2,712)	(1,075)	(734)	(5,939)	-31%	-39%	-38%	-24%	-34%
Other operations in Americas multi-country office	(11,931)	(5,184)	(6,660)	(4,268)	(28,044)	-45%	-100%	-100%	-34%	-55%
Other operations in the Americas	-	-	-	(6,306)	(6,306)	-	-	-	-100%	-100%
Subtotal Americas overall	**(13,349)**	**(7,897)**	**(7,735)**	**(11,308)**	**(40,289)**	**-43%**	**-65%**	**-82%**	**-52%**	**-54%**
North America and the Caribbean										
Canada	829	(1,104)	-	(414)	(689)	94%	-100%	-	-39%	-23%
United States of America multi-country office	(7,498)	-	-	(588)	(8,086)	-41%	-	-	-27%	-40%
Subtotal North America and the Caribbean	**(6,669)**	**(1,104)**	**-**	**(1,003)**	**(8,775)**	**-35%**	**-100%**	**-**	**-31%**	**-38%**
Latin America										
Argentina multi-country office	(11,445)	-	-	(15,550)	(26,995)	-42%	-	-	-54%	-48%
Brazil	(14,169)	-	-	6,515	(7,654)	-59%	-	-	28%	-16%
Colombia	(16,577)	(19,260)	(9,724)	23,081	(22,481)	-26%	-100%	-100%	157%	-21%
Costa Rica	(3,438)	-	-	(3,891)	(7,329)	-18%	-	-	-22%	-20%
Ecuador	(5,558)	-	-	(9,563)	(15,121)	-17%	-	-	-29%	-23%
Honduras	10,073	(6,772)	(6,981)	(1,745)	(5,425)	188%	-100%	-100%	-45%	-24%

Region subregion/operation	*Variance 2027 vs 2026 Amount* Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total	*Variance 2027 vs 2026 Percentage* Attaining Favourable Protection Environments	Realizing Rights in Safe Environments	Empowering Communities and Achieving Gender Equality	Securing Solutions	Total
Mexico	(50,083)	-	-	20,088	(29,995)	-59%	-	-	135%	-30%
Panama multi-country office	3,051	-	-	(28,091)	(25,041)	12%	-	-	-67%	-38%
Peru	(8,710)	(15,416)	(20,959)	17,766	(27,318)	-27%	-100%	-100%	1204%	-39%
Venezuela (Bolivarian Republic of)	(6,886)	-	-	(6,469)	(13,355)	-43%	-	-	-23%	-30%
Subtotal Latin America	**(103,742)**	**(41,447)**	**(37,665)**	**2,142**	**(180,713)**	**-31%**	**-100%**	**-100%**	**1%**	**-29%**
Subtotal Americas	**(123,760)**	**(50,448)**	**(45,400)**	**(10,169)**	**(229,777)**	**-32%**	**-92%**	**-96%**	**-4%**	**-32%**
Country operational technical support	10,351	14,580	4,069	9,486	38,486	38%	17%	24%	52%	26%
Subtotal Country and regional programmes	**(268,239)**	**(712,572)**	**(273,405)**	**(62,211)**	**(1,316,427)**	**-14%**	**-24%**	**-22%**	**-5%**	**-17%**
Global programmes	6,144	(8,806)	(2,176)	10,651	5,813	7%	-6%	-4%	18%	2%
Headquarters	4,305	(2,100)	(807)	6,677	8,076	8%	-2%	-3%	19%	4%
Subtotal Programmed activities	**(257,789)**	**(723,477)**	**(276,388)**	**(44,884)**	**(1,302,538)**	**-12%**	**-22%**	**-21%**	**-3%**	**-16%**
Operational reserve					(65,127)					-16%
Subtotal Programmed activities and operational reserve					**(1,367,665)**					**-16%**
Junior Professional Officers					-					0%
Total					**(1,367,665)**					**-16%**

Table 3
Posts in 2025, 2026 and 2027: summary of post levels by cost category and budget component

		Programme								*Programme support*								*Management and administration*									
	Year	*D-2*	*D-1*	*P-5*	*P-3 / P-4*	*P-1 / P-2*	*NO*	*GS / FS*	*Total*	*D-2*	*D-1*	*P-5*	*P-3 / P-4*	*P-1 / P-2*	*NO*	*GS / FS*	*Total*	*USG / ASG*	*D-2*	*D-1*	*P-5*	*P-3 / P-4*	*P-1 / P-2*	*NO*	*GS / FS*	*Total*	*Grand total*
West and Central Africa [b]	2025	-	1	10	280	111	172	627	**1,201**	3	12	38	157	60	50	941	**1,262**	-	-	-	-	-	-	-	-	-	**2,462**
	2026	-	1	6	203	84	157	485	**936**	3	10	26	111	43	63	747	**1,003**	-	-	-	-	-	-	-	-	-	**1,939**
	2027	-	1	3	90	33	85	353	**565**	2	9	15	58	42	37	500	**663**	-	-	-	-	-	-	-	-	-	**1,228**
East and Horn of Africa and the Great Lakes [b]	2025	-	3	18	377	139	376	1,167	**2,080**	5	18	52	185	95	119	1,396	**1,870**	-	-	-	-	-	-	-	-	-	**3,950**
	2026	-	2	10	268	99	344	931	**1,654**	5	12	32	125	61	109	1,066	**1,410**	-	-	-	-	-	-	-	-	-	**3,064**
	2027	-	2	11	127	46	199	542	**927**	5	12	23	97	36	77	709	**959**	-	-	-	-	-	-	-	-	-	**1,886**
Southern Africa [b]	2025	-	-	3	18	2	4	8	**35**	1	2	5	10	2	4	13	**37**	-	-	-	-	-	-	-	-	-	**72**
	2026	-							**-**								**-**									-	**-**
	2027	-							**-**								**-**									-	**-**
Middle East and North Africa [b]	2025	-	3	8	212	79	239	1,064	**1,605**	5	13	35	110	30	82	680	**954**	-	-	-	-	-	-	-	-	-	**2,559**
	2026	-	3	2	116	27	169	510	**826**	4	9	24	74	15	53	463	**642**	-	-	-	-	-	-	-	-	-	**1,468**
	2027	-	3	2	106	25	150	441	**727**	4	9	23	68	12	49	430	**595**	-	-	-	-	-	-	-	-	-	**1,322**
Asia and the Pacific [b]	2025	-	1	10	197	75	174	753	**1,210**	4	16	28	81	29	75	545	**778**	-	-	-	-	-	-	-	-	-	**1,988**
	2026	-	1	7	142	37	171	668	**1,026**	4	14	18	72	21	70	470	**669**	-	-	-	-	-	-	-	-	-	**1,695**
	2027	-	1	6	82	18	124	421	**652**	3	11	9	60	12	49	304	**448**	-	-	-	-	-	-	-	-	-	**1,099**
Europe [b]	2025	-	-	11	166	40	180	682	**1,079**	3	17	32	115	26	86	528	**807**	-	-	-	-	-	-	-	-	-	**1,886**
	2026	-	-	6	89	12	126	395	**627**	3	12	19	62	19	57	341	**513**	-	-	-	-	-	-	-	-	-	**1,140**
	2027	-	-	7	65	10	116	294	**492**	3	9	17	51	16	53	273	**421**	-	-	-	-	-	-	-	-	-	**913**
Americas [b]	2025	-	-	4	117	62	140	579	**901**	3	13	20	85	41	76	488	**725**	-	-	-	-	-	-	-	-	-	**1,626**
	2026	-	-	3	90	40	121	427	**682**	2	13	18	71	34	75	428	**641**	-	-	-	-	-	-	-	-	-	**1,322**
	2027	-	1	1	32	18	71	270	**393**	2	4	11	40	9	59	256	**381**	-	-	-	-	-	-	-	-	-	**774**
Country operational technical support [c]	2025	-	-	-	-	-	-	-	**-**	-	3	15	42	9	11	57	**137**	-	-	-	-	-	-	-	-	-	**137**
	2026	-	-	-	-	-	-	-	**-**	-	2	11	56	8	48	120	**245**	-	-	-	-	-	-	-	-	-	**245**

		Programme								Programme support								Management and administration									
	2027	-	-	-	-	-	-	-	-	-	2	10	54	8	60	152	**286**	-	-	-	-	-	-	-	-	-	**286**
Subtotal country and regional programmes	2025	-	8	64	1,366	508	1,284	4,880	**8,110**	24	94	225	784	292	502	4,648	**6,569**	-	-	-	-	-	-	-	-	-	**14,679**
	2026	-	7	34	907	299	1,088	3,415	**5,750**	21	72	148	570	201	475	3,635	**5,122**	-	-	-	-	-	-	-	-	-	**10,873**
	2027	-	8	30	502	150	745	2,321	**3,756**	19	56	108	428	134	384	2,624	**3,753**	-	-	-	-	-	-	-	-	-	**7,508**
Global programmes [d]	2025	-	-	-	-	-	1	2	**3**	1	5	33	226	47	71	195	**577**	-	-	-	-	-	-	-	-	-	**580**
	2026	-	-	-	-	-	-	-	**-**	-	3	18	181	52	84	228	**566**	-	-	-	-	-	-	-	-	-	**566**
	2027	-	-	-	-	-	-	-	**-**	-	3	19	171	33	65	163	**454**	-	-	-	-	-	-	-	-	-	**454**
Headquarters [e]	2025	-	-	-	-	-	-	-	**-**	1	2	2	35	1	1	16	**57**	4	10	29	77	315	32	56	288	**810**	**867**
	2026	-	-	-	-	-	-	-	**-**	-	-	-	12	1	-	7	**20**	4	10	15	51	262	31	40	180	**592**	**612**
	2027	-	-	-	-	-	-	-	**-**	-	-	-	11	1	-	5	**17**	4	10	15	50	247	35	40	160	**561**	**578**
Total	**2025**	**-**	**8**	**64**	**1,366**	**508**	**1,285**	**4,882**	**8,113**	**26**	**101**	**260**	**1,045**	**339**	**574**	**4,858**	**7,203**	**4**	**10**	**29**	**77**	**315**	**32**	**56**	**288**	**810**	**16,126**
	2026	**-**	**7**	**34**	**907**	**299**	**1,088**	**3,415**	**5,750**	**21**	**75**	**166**	**764**	**254**	**559**	**3,870**	**5,709**	**4**	**10**	**15**	**51**	**262**	**31**	**40**	**180**	**592**	**12,051**
	2027	**-**	**8**	**30**	**502**	**150**	**745**	**2,321**	**3,756**	**19**	**59**	**127**	**610**	**168**	**449**	**2,792**	**4,224**	**4**	**10**	**15**	**50**	**247**	**35**	**40**	**160**	**561**	**8,540**

[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 2027 United Nations regular budget

Organizational unit	USG / ASG	D-2	D-1	P-5	P-4	P-3	P-2	GS PL(2)	GS OL(3)	Total
Executive direction and management										
Office of High Commissioner	2	1	–	1	3	3	–	2	2	**14**
Ethics Office	–	–	–	1	–	2	–	–	1	**4**
Evaluation Section	–	–	–	1	1	–	–	–	–	**2**
Governance Section	–	–	–	1	1	1	2	–	3	**8**
Inspector General's Office	–	–	–	–	1	2	1	–	–	**4**
Investigation Service	–	–	1	–	2	–	–	1	–	**4**
Legal Affairs Service	–	–	1	2	3	–	1	1	1	**9**
Liaison Office New York	–	–	1	–	–	1	–	1	1	**4**
Ombudsman's Office	–	–	–	1	–	–	–	–	1	**2**
Design, Development and Risk Service										
Design and Development Service	–	–	1	2	2	2	–	–	–	**7**
Enterprise Risk Management	–	–	–	–	–	2	1	–	1	**4**
Division of External Relations										
Director's Office	–	1	–	–	1	–	1	–	3	**6**
Global Public Partnerships and Financing Service	–	–	1	1	5	8	3	1	6	**25**
Global Communications Service	–	–	1	2	2	1	3	1	2	**12**
Interagency and Coordination Section	–	–	–	1	1	–	–	–	–	**2**
Information Technology Service										
Office of the Director	–	–	1	–	1	2	–	–	3	**7**
Division of People Management										
Protection from sexual exploitation and abuse, and sexual harassment	–	–	–	1	1	–	–	–	–	**2**
Integrated Talent Management Service	–	–	–	1	1	2	5	5	3	**17**
Director's Office	–	1	1	–	3	–	1	–	2	**8**
Policy, Planning & Digital Skills	–	–	–	1	1	1	1	–	2	**6**
Human Resources Staff Services	–	–	–	–	–	–	–	–	1	**1**
Staff Health & Well-being Service	–	–	–	–	1	1	–	–	–	**2**
Division of Resource Management										
Global Budget and Resource Allocation Service	–	–	1	2	6	3	–	1	5	**18**
Global Mobility and Infrastructure Service	–	–	–	–	–	–	–	1	6	**7**
Finance Service	–	–	–	1	1	–	–	3	6	**11**
Office of the Controller	–	1	1	–	1	1	1	–	1	**6**
Treasury Service	–	–	–	1	4	2	–	–	1	**8**
Division of Emergency and Programme Support										
Programme and Technical Support Service	–	–	–	2	1	2	2	2	–	**9**
Global Shared Services										
GSS Management Unit Budapest	–	–	–	–	–	3	1	2	4	**10**
GSS Front Office	–	–	1	–	–	–	–	–	–	**1**
Total	**2**	**4**	**11**	**22**	**43**	**39**	**23**	**21**	**55**	**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 2027 under the United Nations regular budget.

Table 5

Expenditure in 2024, 2025, 2026 (year to date and forecast), 2026 current budget and 2027 proposed budget by chapter of expenditure

(in thousands of United States dollars)

	2024 expenditure		*2025 expenditure*		*2026 current expenditure year-to-date*[a]		*2026 forecasted expenditure*		*2026 current budget*[a]		*2027 proposed budget*		*Variance 2026 vs 2027*	
	Amount	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*
A. Programme [b]														
Staff costs [c]	644,396	13%	562,080	15%	176,081	12%	301,512	11%	522,743	6%	341,949	5%	-180,794	-35%
Other staff costs [d]	56,868	1%	39,366	1%	9,467	1%	25,343	1%	65,699	1%	51,246	1%	-14,452	-22%
Consultants	19,567	0%	14,811	0%	2,832	0%	11,605	0%	36,663	0%	30,934	0%	-5,729	-16%
Travel	43,649	1%	23,204	1%	7,091	0%	22,775	1%	62,705	1%	50,948	1%	-11,757	-19%
Contractual services	590,439	12%	495,131	13%	238,662	16%	445,800	17%	1,265,774	15%	1,065,519	15%	-200,254	-16%
Operating expenses	172,178	3%	126,962	3%	48,407	3%	246,769	9%	297,703	4%	245,851	3%	-51,852	-17%
Supplies and materials	318,949	6%	145,525	4%	53,660	4%	85,214	3%	575,414	7%	485,169	7%	-90,245	-16%
Furniture and equipment	105,313	2%	39,472	1%	8,736	1%	23,124	1%	153,534	2%	127,687	2%	-25,847	-17%
Cash-based interventions	627,884	13%	406,406	11%	83,152	6%	267,686	10%	1,340,884	16%	1,132,392	16%	-208,492	-16%
Joint United Nations contributions	16,824	0%	16,581	0%	9,181	1%	5,194	0%	18,378	0%	14,434	0%	-3,944	-21%
Other expenditure [e]	1,222,058	25%	897,251	23%	474,334	31%	525,550	20%	2,738,753	32%	2,312,604	32%	-426,149	-16%
Subtotal programme	**3,818,125**	**77%**	**2,766,789**	**72%**	**1,111,602**	**74%**	**1,960,573**	**73%**	**7,078,251**	**83%**	**5,858,734**	**82%**	**-1,219,516**	**-17%**
B. Programme support														
Staff costs [c]	622,101	13%	639,127	17%	218,266	14%	404,940	15%	502,587	6%	420,872	6%	-81,716	-16%
Other staff costs [d]	79,470	2%	55,545	1%	14,776	1%	40,217	1%	90,099	1%	85,098	1%	-5,002	-6%
Consultants	1,497	0%	1,570	0%	32	0%	2,898	0%	1,545	0%	1,459	0%	-86	-6%
Travel	30,187	1%	13,710	0%	4,431	0%	14,386	1%	31,781	0%	30,017	0%	-1,764	-6%
Contractual services	61,722	1%	57,342	1%	24,816	2%	39,426	1%	84,277	1%	79,599	1%	-4,678	-6%
Operating expenses	53,090	1%	41,289	1%	25,924	2%	47,653	2%	67,216	1%	63,485	1%	-3,731	-6%
Supplies and materials	5,957	0%	4,361	0%	2,208	0%	3,774	0%	7,600	0%	7,179	0%	-422	-6%
Furniture and equipment	27,183	1%	13,232	0%	7,138	0%	6,358	0%	26,817	0%	25,329	0%	-1,489	-6%
Joint United Nations contributions	12,079	0%	13,753	0%	8,597	1%	5,093	0%	12,965	0%	12,245	0%	-720	-6%

	2024 expenditure		2025 expenditure		2026 current expenditure year-to-date[a]		2026 forecasted expenditur e		2026 current budget[a]		2027 proposed budget		Variance 2026 vs 2027	
	Amount	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*	*Amount*	*%*
Other expenditure [e]	5,190	0%	1,648	0%	142	0%	1,959	0%	4,863	0%	4,593	0%	-270	-6%
Subtotal programme support	**898,476**	**18%**	**841,577**	**22%**	**306,330**	**20%**	**566,704**	**21%**	**829,751**	**10%**	**729,875**	**10%**	**-99,876**	**-12%**
C. Management and administration														
Staff costs [c]	139,305	3%	157,696	4%	61,603	4%	114,369	4%	112,884	1%	127,856	2%	14,971	13%
Other staff costs [d]	18,048	0%	14,630	0%	4,250	0%	10,996	0%	15,227	0%	15,654	0%	427	3%
Consultants	1,140	0%	1,015	0%	14	0%	1,194	0%	818	0%	841	0%	23	3%
Travel	3,667	0%	1,444	0%	520	0%	1,770	0%	2,775	0%	2,853	0%	78	3%
Contractual services	19,439	0%	14,848	0%	8,107	1%	16,615	1%	22,648	0%	23,282	0%	634	3%
Operating expenses	17,429	0%	16,696	0%	5,955	0%	7,519	0%	16,995	0%	17,471	0%	476	3%
Supplies and materials	16	0%	0	0%	-	0%			8	0%	9	0%		3%
Furniture and equipment	4,815	0%	2,996	0%	871	0%	523	0%	4,009	0%	4,122	0%	112	3%
Joint United Nations contributions	3,069	0%	3,762	0%	3,382	0%	3,287	0%	2,648	0%	2,722	0%	74	3%
Other expenditure [e]	627	0%	401	0%	351	0%	660	0%	2,101	0%	2,160	0%	59	3%
Subtotal Management and administration	**207,556**	**4%**	**213,488**	**6%**	**85,053**	**6%**	**156,932**	**6%**	**180,113**	**2%**	**196,968**	**3%**	**16,855**	**9%**
Total Programmed activities	**4,924,158**	**100%**	**3,821,853**	**100%**	**1,502,985**	**100%**	**2,684,209**	**100%**	**8,088,115**	**95%**	**6,785,577**	**95%**	**-1,302,537**	**-16%**
Operational reserve	**-**	**0%**	**-**	**0%**	**-**	**0%**	**-**	**0%**	**404,406**	**5%**	**339,279**	**5%**	**-65,127**	**-16%**
Subtotal Programmed activities and operational reserve	**4,924,158**	**100%**	**3,821,853**	**100%**	**1,502,985**	**100%**	**2,684,209**	**100%**	**8,492,521**	**100%**	**7,124,856**	**100%**	**-1,367,664**	**-16%**
Junior Professional Officers	**8,394**	**0%**	**8,603**	**0%**	**4,239**	**0%**	**-**	**0%**	**12,000**	**0%**	**12,000**	**0%**	**-**	**0%**
Staff costs [c]	8,230	0%	8,457	0%	4,158	0%	-	0%	11,798	0%	11,798	0%	-	0%
Travel	115	0%	109	0%	52	0%	-	0%	115	0%	115	0%	-	0%
Contractual services	48	0%	37	0%	29	0%	-	0%	87	0%	87	0%	-	0%
Total	**4,932,551**	**100%**	**3,830,456**	**100%**	**1,507,224**	**100%**	**2,684,209**	**100%**	**8,504,521**	**100%**	**7,136,856**	**100%**	**-1,367,664**	**-16%**

[a] As of 31 May 2026.
[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 expend

Table 6
2026 supplementary budgets at 31 May 2026*
(in thousands of United States dollars)

Region/subregion	*Total*
Subtotal	**-**
Total	**-**

* No supplementary budgets had been established in 2026 as of 31 May 2026.

Annex II

Follow-up to the observations of the Advisory Committee on Administrative and Budgetary Questions on the programme budget 2026

1. This annex provides an update on issues raised by the Advisory Committee on Administrative and Budgetary Questions in its report (A/AC.96/76/6) on the annual programme budget for 2026 of the Office of the United Nations High Commissioner for Refugees.

Paragraph 8. The Advisory Committee notes that the funding gap has increased from 42% to 48% to 52% from 2022 to 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 WFP, that already adopts this approach while maintaining its needs-driven budget.

Review of the presentation of budgetary and prioritization information.

2. As part of this work, UNHCR reviewed WFP's budget presentation and also examined practices in the following United Nations and related organizations, the International Organization for Migration (IOM), the United Nations Children's Fund (UNICEF), the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the World Health Organization (WHO) and the International Committee of the Red Cross (ICRC). This review took into account differences in mandates, governance arrangements and funding profiles of the respective organisations.

3. Building on this work, UNHCR undertook a series of informal consultations with Member States from November 2025 through June 2026, providing opportunities for exchange and for the integration of their views and feedback. These consultations covered the following main topics: the definition of the budget (needs-driven versus income-based), strategic directions and prioritization, the management of risks in voluntarily funded organizations including through operational reserves, and an overview of the Financial Rules, which also served to enhance transparency. Based on the review and the consultations with Member States, and with a view to strengthening the presentation of its budgetary and prioritization information, a consensus was reached to implement a dual-track approach . This would show cost requirements driven by needs, complemented by a new income-aligned presentation. This presentation will also be informed by a detailed discussion on prioritization based on expected funding levels. It is envisaged that this will apply to the 2028 budget cycle.

4. The budget decision, as part of the budget document, will provide for the approval by the Executive Committee of needs-driven programmes and budgets for country and regional programmes, global programmes and headquarters, as presented by the High Commissioner.

Revision of the approach to the UNHCR operational reserve.

5. In addition, it should be noted that UNHCR aims to revise its approach to the operational reserve. Currently UNHCR only has US$10 million of funding in the reserve. UNHCR has considered the Joint Inspection Unit report (JIU/REP/2024/3) on budgeting in organizations of the United Nations system, as well as the report of the United Nations Finance and Budget Network working group on operational reserves presented at its 37th meeting in November 2021. UNHCR conducted a benchmarking and comparative analysis of other similarly voluntarily funded organizations (UNICEF, UNFPA, UNDP, IOM, WFP). This review showed that there is significant variation in the types and levels of reserves set aside by UN entities; however, UNHCR is the only entity without a materially funded operational reserve or similar modality.

6. Upon review of these documents, and following discussions with Member States, and in the absence of a currently funded operational reserve, UNHCR proposes to increase the

operational reserve to bring it in line with established target levels. The Operational Reserve shall be used to cover any unforeseen or unplanned expenditure, including staff terminations. The Reserve will also act as a liquidity mechanism pending collection of voluntary contributions.

7. It is proposed to merge the current Working Capital Fund (which currently has a ceiling of $100 million) into an operational reserve with a broader scope as explained above. The operational reserve of UNHCR would be funded to a target level sufficient to cover one and half months of its average expenditure, and a related conference room paper will propose the required financial rules changes to facilitate this.

Paragraph 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)

8. As part of the dialogue and consultations on budget reforms referred to in the response to paragraph 8, UNHCR is reflecting on the format and information requirements to be included in the budget document.

9. UNHCR provides chapter of expenditure evolution in table 5 of annex 1 of the programme budget document, including current year to date and projected expenditure, in addition to the proposed budget and the two prior years' budgets. The chapters of expenditure (staff costs, other staff costs, consultants, travel, contractual services, operating expenses, supplies and materials, furniture and equipment, cash-based interventions, joint United Nations contributions, and other expenditure) are also broken down into the cost categories (programme, programme support, and management and administration).

10. Staffing information for budgeted posts for the proposed budget and two prior years' budgets are provided by budget component and by grade in table 3 of annex 1 of the programme budget document. The staffing requirements are developed based upon the needs assessment. Actual staffing levels are determined within this framework and based upon resources available. The Global Workforce dashboard has been developed to provide live data on people analytics and workforce distribution, historical headcount, location, classification and nationality. The UNHCR Global Report also provides workforce information.

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

11. In 2026, the Office's efforts focus on embedding value for money across the organization so that a greater share of funding directly supports forcibly displaced populations. UNHCR continues to advance its approach to delivering better by maximizing impact and ensuring efficiency, while upholding its protection, solutions and humanitarian mandate.

12. Measurable financial impacts of cost-containment and efficiency measures are already being observed. In 2025, UNHCR generated over $130 million in total measured benefits from asset sales, cost savings and quantified efficiency gains. Key results included $41 million in estimated net revenue from the sale of more than 1,800 vehicles and other assets; $37 million in cost savings through reduced travel, alongside $1.8 million in efficiency gains from improved travel services; and a 46 per cent reduction in potential surplus stock, amounting to $28.5 million in cost reductions achieved through optimized inventory levels, improved visibility over contingency stocks, and the closure of 87 low-turnover warehouses. Additional savings included $10.2 million in recurring annual savings from fleet reductions, $2 million in efficiency gains from a global ride-sharing and

carpooling programme, $4.3 million in treasury efficiency gains through digital banking connectivity, $5 million in information technology cost savings through contract renegotiation and infrastructure modernization, and $1 million in savings from transitioning offices to solar energy.

13. Building on these results, efficiencies expected in 2026 estimates will continue to be generated across enabling functions. These include, inter alia, fleet management, which contributes to both cost savings and emission reductions; the solarization of offices, reducing both energy costs and CO_2 emissions; and ongoing reforms to travel services. Further efficiency gains are anticipated through the Digital Hub of Treasury Solutions and through the alignment of VSAT connectivity services with other humanitarian agencies.

14. In addition, structural transformation initiatives are expected to contribute to efficiencies. The Global Shared Services function in Budapest, launched in October 2025, is designed to deliver reliable, high-quality and consistent transactional services in the areas of finance, people management, information technology, and supply. Once fully operational, the organization expects efficiency gains of around 30 per cent on global transactions, driven by economies of scale, standardization and automation. These reforms are also expected to generate additional benefits, including improved compliance, auditability and monitoring, reduced risk of fraud, and enhanced use of technology.

Paragraph 17. 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 on private funding mobilization and its rate of return.

15. Over these years, PSP has demonstrated a strong and improving rate of return, as its cost-to-income ratio evolved from 33.9 percent in 2015 to 27.0 per cent in 2025. Over the past decade, private sector fundraising has demonstrated strong growth and efficiency gains. Income has more than doubled, from $284 million in 2015 to $697 million in 2025 (cash and in-kind contributions). Flexible funding, including unearmarked as well as softly earmarked) has grown from $197 million in 2015 to $416 million in 2025. During this time period, UNHCR has generated $6.3 billion in income (cash and in-kind) from $1.7 billion in investment, with a resulting rate of $3.8 of income returned for each $1 invested. UNHCR has, thus, demonstrated a strong and improving rate of return.

Paragraph 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.

16. Throughout 2025, UNHCR broadened its engagement across the donor network through clearer communication on needs, results, integrity, and impact. On the public sector side, this included at least 18 annual consultations, 22 donor briefings, and multi-donor missions to Mauritania and Uganda, demonstrating the critical role of flexible funding for emergency response, protracted crises, and multiyear planning. UNHCR also contributed to system-wide discussions on predictable and quality humanitarian financing, including the Grand Bargain.

17. Unearmarked funding totalled $728 million in 2025, down 5% from 2024. The top five government donors of unearmarked funding were Sweden, Norway, the United Kingdom, the Netherlands (Kingdom of the), and Denmark. A substantial share also came from private sector partners and individual donors, who altogether contributed more than $302 million. This included España con ACNUR, Japan for UNHCR, and private donors in the Republic of Korea and Italy, all of whom ranked among the top 10 donors of unearmarked funding.

18. UNHCR made notable progress in diversifying its funding base. In addition to continued outreach to the private sector, partnerships with development actors deepened, including operationalization of the Joint Action Plan with the African Development Bank

and development funding reached 10% of total income. Efforts continued to access multilateral climate funds in partnership with UN Agencies. Additional gains came through funding for route-based approaches and expanded outreach to small and mid-range donors.

19. Despite these advances, funding remains concentrated among a limited donor group, creating volatility. Nevertheless, strengthened partnerships, improved outreach, engagement with climate and development actors, and innovative financing initiatives contribute towards a more resilient foundation.

Paragraph 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 possible relocation of staff to lower cost duty stations (see para. 11 above).

20. In response to the funding crisis in 2025, UNHCR introduced a number of specific measures including an early separation programme for international staff. These processes were focussed on positions not individuals, with the aim of ensuring fairness, objectivity and alignment with operational priorities.

21. The workforce reduction included the natural termination of contracts with 35 per cent of the 8,075 separations in 2025 due to the expiry of affiliate workforce contracts, 22% of separations were due to the expiry of contracts of staff members, whereas the abolition of posts represented 29 per cent of separations. The table below indicates the basis for discontinuation and separation in 2025.

Basis for discontinuation and separation	**Number impacted**
End of affiliate contract	2,815
End of contract of staff member	1,779
Resignation for other reasons than retirement	463
Separation for other reasons	242
Abolition of post	2,341
Voluntary separation programme	264
Agreed termination	123
Termination for other reasons	48
Total	**8,075**

22. Costs incurred in 2025 related to the restructuring exercise were as follows: $110 million for staff-in-between-assignment, $79.1 million for termination costs and $33 million for the early separation programme.

23. UNHCR has relocated 50 positions (local and international) from our HQ locations to more economic locations in 2025 (with some changes being effective in 2026). Some 14 additional positions are under consideration for relocation

Paragraph 26. While noting the indicated reduction on the number of staff in-between assignment, 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 assignment 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)

24. In the past, the staff in-between-assignment period provided flexibility for both staff and the organization in the context of its rotational system. However, following the 2025 financial contraction and the downsizing exercise, the number of international staff has become disproportionate to the number of available positions. To address this, the High Commissioner decided to activate a staff placement and reduction in force policy for international staff in May 2026. This is being conducted in a structured and time-bound way in, providing unassigned staff with an opportunity to compete for all available positions. Where no suitable placement is possible, the policy provides for separation in accordance with applicable rules, including notice periods and termination indemnities.

UNHCR includes the number of SIBA by grade each year under part III.Workforce and will continue to do so.

Paragraph 27. 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).

25. UNHCR continues to prioritize a diverse and representative workforce, recognizing its role in enhancing decision-making, strengthening humanitarian response, and improving community engagement. 152 nationalities are currently represented at UNHCR and Global Workforce dashboard launched to member states with live data on people analytics including gender and geographical representation to support transparency efforts. It is worth noting that a freeze on external recruitment remains in place as a staff support measure during downsizing and restructuring.

Paragraph 32. The Advisory Committee recalls that it previously encouraged UNHCR to continue its efforts to cooperate with other UN 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.

(a) Procurement from developing countries and countries with economies in transition

26. As part of its proximity sourcing project, UNHCR has diversified global frame agreements for eight eco-friendly core relief items, progressing from market assessment to supplier engagement and contracting. Since 2025, targeted field missions have validated supplier capacity and supported product developments across regions. To date, UNHCR has contracted suppliers in Egypt, Kenya, and South Africa, while negotiations continue with other suppliers. UNHCR is expanding the scope of these efforts to include the Americas, and engagement in Latin America continues.

27. Each year, UNHCR submits a comprehensive procurement data set to the United Nations Office for Project Services (UNOPS) for inclusion in its annual system-wide statistical report on procurement. The calculations are done by UNOPS for each reporting organization, and the dashboard concerning developing countries is publicly available.[7]

(b) **Collaboration and coordination with United Nations entities**

28. UNHCR remains fully committed to advancing system-wide efficiencies, in line with the humanitarian reset and broader United Nations reform efforts. Building on the High Commissioner's strategic directions, UNHCR has taken forward extensive measures that operationalize the humanitarian reset's ambition to deliver faster and fairer, and in a protection-centred and locally led manner. The Office is implementing reset priorities, including cluster streamlining, simplification of planning and appeals, scaling up of multipurpose cash, measures to advance localization, and coordination refinement in mixed population settings comprised of both refugees and internally displaced persons, together with the Office for the Coordination of Humanitarian Affairs (OCHA).

29. As global protection lead, UNHCR has been working with partners under the Inter-Agency Standing Committee to roll-out the consolidated protection cluster under the

[7] Available from https://www.ungm.org/Shared/KnowledgeCenter/Pages/asr_country_developing.

humanitarian reset. This includes the consolidation of child protection (UNICEF), gender-based violence prevention and response efforts (UNFPA) and mine action (UNMAS) capacity and expertise into one single protection cluster structure, allowing for streamlined coordination while preserving specialized child protection, GBV and mine action expertise. The consolidation is completed at the global level and is progressing at the country level. The humanitarian programme cycle 2026 and country humanitarian needs and response plans already reflect this simplification. Operational guidance has been issued, and protection partners were convened to support consistent field roll-out, in line with the reset principles.

30. UNHCR is closely engaged in the transition to the new shelter, land and site coordination cluster leadership arrangement. While global leadership was transferred to IOM and the International Federation of the Red Cross in January 2026, UNHCR continues to lead or co-lead coordination in a significant number of complex emergencies, helping to ensure operational continuity and reinforcing national coordination systems.

31. UNHCR and OCHA are advancing streamlined mixed-settings arrangements in 16 countries, reducing duplication, improving interoperability/alignment, and safeguarding refugee accountability. while safeguarding the centrality of protection. UNHCR has supported OCHA's efforts to simplify appeals and reporting processes, advocating the use of templates and tools that preserve the centrality of protection and strengthen transparency and credibility, in line with core reset expectations. Under the 2026 global humanitarian overview, UNHCR led or co-led major refugee response plans, representing 20 per cent of the total global humanitarian overview requirements and 21 per cent of hyper-prioritized needs, in addition to having participated in 19 humanitarian needs and response plans.

32. As a core component of the humanitarian reforms, UNHCR pursues localization as a strategic priority. It promotes a real shift in decision-making power and resources to local and national actors, including refugee- and women-led organizations. In doing so, UNHCR supports local ecosystems, comprising civil society organizations, municipalities and local authorities, national Red Cross and Red Crescent Societies, faith actors, universities, and local private sector partners to ensure sustainable protection and solutions outcomes. It is also supporting Humanitarian Coordinators and humanitarian country teams to deliver against localization benchmarks anchored in the humanitarian reset. In 2025, 87 per cent of UNHCR funded partners were local or national actors, and 59 per cent of partner funding went to local organizations.

33. UNHCR leads cash coordination in refugee settings and co-chairs the Cash Advisory Group with OCHA, supporting 37 countries in the transition to the IASC model. Nearly half of the cash working groups co-led by local and national actors and 89 per cent of members report having met their terms of reference.

34. UNHCR has participated in joint efforts to strengthen solutions and align humanitarian-development approaches. Together with IOM and UNDP, UNHCR served as a United Nations "solutions champion for internal displacement". These efforts supported Resident Coordinators, United Nations country teams to reduce fragmentation and promote coherent, development-driven solutions that assist States.

35. Under the United Nations common pledge 2.0, co-led with OCHA and the United Nations Development Coordination Office, UNHCR is promoting the system-wide inclusion of refugees in national plans and United Nations frameworks, while preserving mandate clarity and refugee accountability. Updated partnerships, such as the recently signed Joint Collaboration Framework with UNDP, help align the full weight of the UN system toward enhancing self-reliance and enabling durable solutions.

36. UNHCR has continued to strengthen its partnership with UNICEF under a global agreement to promote the inclusion of refugee children and their families in national plans, budgets, datasets, and service delivery systems. UNHCR has also continued to cooperate with WFP in the provision of food assistance, non-food items and cash assistance to food-insecure refugees and other persons of concern.

Paragraph 33. The Advisory Committee notes UNHCR has funding set aside progressively to fund the after-service health insurance liability (at a rate of three 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 liabilities coverage as well as on possible impact of staffing reductions on such liabilities.

37. The situation as at 31 December 2025 of liabilities and funding in respect to the UNHCR Staff Benefit Fund, covering after-service health insurance as well as other end-of-service and post-retirement benefits, is presented in the table below. UNHCR charges the current-year cost of the actuarially valued after-service health insurance and repatriation post-retirement benefits (service and interest cost, net of funded curtailments gains resulted from the reduction in workforce), as well as the catch-up amounts for the two components of post-retirement benefits, to the annual budget for staff costs. The catch-up amount for the prior period of after-service health insurance is calculated as 3 per cent of the net base salary of all professional and relevant general Service staff, and the catch-up for the repatriation liability is established at a fixed yearly amount of $3.0 million.

38. As reflected in the table below, as at 31 December 2025, the ASHI liability was funded at 78% ($984.6M funded against a liability of $1,255M), while the repatriation liability was funded at 50% ($65.1M against a liability of $131.3M). All other employee benefit liabilities are fully funded (100% funded) in the year the costs are incurred.

39. No funds have been set aside so far to cover payments of compensation in lieu of the notice period nor termination indemnities in case staff employment is terminated before the expiration of contract. Discussions are ongoing with the Executive Committee to explore possibilities for establishing such a reserve as another component within the Staff Benefits Fund.

Analysis of Staff Benefits Fund as at 31 Dec 2025
(Thousands of United States dollars)

	31 December 2025			*31 December 2024*		
	Liabilities	*Funding*	*Un funded balance*	*Liabilities*	*Funding*	*Unfunded balance*
After-service health insurance	(1 255 044)	984 610	(270 436)	(1 340 109)	828 022	(512 087)
Repatriation	(131 252)	65 117	(66 136)	(143 824)	56 050	(87 774)
Annual leave	(107 569)	107 569	-	(122 064)	122 064	–
Service-related insurance	(1 149)	1 149	-	(7 323)	7 323	–
Other separation benefits	(3 858)	3 858	-	(3 410)	3 410	–
Total	**(1 498 875)**	**1 162 303**	**(336 572)**	**(1 616 730)**	**1 016 869**	**(599 861)**

Paragraph 34. The Advisory Committee trusts that more information on the impact of the 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.

40. The Global Shared Services roll-out is proceeding in phases as per the plan with phase 1 focussing on mature, transactional, location-independent and system-supported services scheduled to be completed in the second half of 2026. Phase 2 and Phase 3 introducing progressively more complex and sensitive processes will be completed at the end of 2026. Considering the above, the full impact of the Global Shared Services on staffing requirements will be fully measurable in 2027. A methodology is being developed to measure the foreseen and already achieved workforce reduction as a result of the model. This methodology will allow to preliminary measure some gains realised in some areas such as IT and Finance which will need to be fine-tuned and validated with more data becoming increasingly available with the roll-out of the model.

Paragraph 35. (*sustainable programming*) The Advisory Committee looks forward to an update in the next report.

41. In line with the Global Compact on Refugees, UNHCR through sustainable responses continues to support government-led inclusion of refugees in national systems, including health, education and social protection, while expanding opportunities for self-reliance through access to employment, financial services and skills development. These efforts are supported through partnerships with development actors and international financial institutions, including the World Bank, aimed at aligning humanitarian and development investments with national priorities. Updated partnerships, such as the recently signed Joint Collaboration Framework with UNDP, help align the full weight of the UN system toward enhancing self-reliance and enabling durable solutions. Collaboration with the private sector, including through the joint International Finance Corporation–UNHCR initiative, which supports companies to extend services, investment and employment opportunities to forcibly displaced populations and host communities, including through blended finance mechanisms and targeted support to small enterprises. Equal emphasis is placed on advancing durable solutions, particularly sustainable voluntary return, through increased development investment and enhanced cooperation in countries of origin. Overall, these efforts are framed within the High Commissioner's "50 by 35" vision, which aims to halve reliance on humanitarian assistance in protracted situations by 2035.

42. Progress has been reported in the inclusion of refugees in national systems, although structural barriers remain. Across 110 reporting countries, 88 reported that more than three quarters of refugees enjoyed freedom of movement, while only 63 of 101 reporting countries indicated similar access to the right to work. Financial inclusion also remained limited, with 46 per cent of refugees and asylum-seekers in 64 reporting countries holding a bank or mobile money account. These constraints continue to limit opportunities for self-reliance and increase dependence on assistance. At the same time, low- and middle-income countries continue to host the majority of refugees, highlighting the importance of international burden- and responsibility-sharing.

43. In the health sector, the transition towards nationally led service delivery is advancing, supported by strengthened partnerships and increased focus on system integration, although access and quality remain uneven across contexts. UNHCR-supported operations delivered nearly 13 million outpatient consultations in 2025, while the proportion of births attended by skilled health personnel reached 93 per cent. Partnerships, including those supported through Global Refugee Forum pledges and collaboration with the World Health Organization, contributed to strengthening national capacities and expanding refugee access to public health services. Evidence from operations points to integrated governance arrangements, sustainable financing, adequate health workforce capacity and inclusive legal frameworks as important enablers of health inclusion. Malnutrition remained a concern, with one in ten refugee children under five experiencing acute malnutrition, while treatment coverage declined by 39 per cent compared with 2024.

44. Notwithstanding these advances, progress remains vulnerable to funding constraints. Under-financing resulted in a 34 per cent reduction in UNHCR-supported health programmes and a 17 per cent decline in outpatient consultations compared with 2024. Reduced resources affected both humanitarian service delivery and support to national health systems, at a time when many host countries faced declining health expenditures. While policy inclusion continued to expand, effective access to services remained constrained in several contexts by legal, financial, administrative and geographic barriers.

45. In education, progress towards inclusion continue, although access remained insufficient, with approximately half of refugee children enrolled in school globally. Partnerships remained central to expanding access and strengthening national education systems. Initiatives supported through the Global Refugee Forum and the Global Partnership for Education contributed to increased investments in refugee-hosting countries, while the INSPIRE initiative supported policy reforms, systems strengthening and mobilization of additional education financing. Despite these efforts, access remains uneven and increasingly under pressure in high-demand and fragile settings, where rapid influxes of refugees and funding shortfalls are placing significant strain on already overstretched national education systems.46. Data and evidence continued to play an important role in supporting inclusion policies and investment decisions. Through the World Bank–UNHCR Joint Data Center on Forced Displacement, 25 countries included forcibly displaced populations in national

surveys in 2025, compared with 18 countries in the previous year. Improved data availability supported national planning processes and contributed to more informed policy and financing decisions aligned with national systems.

46. Development financing remains an important enabler of inclusion and self-reliance efforts. Under the International Development Association (IDA21) Window for Host Communities and Refugees, the World Bank allocated $2.4 billion to support inclusion and self-reliance initiatives across multiple countries. Regional development banks have also increased their engagement, including through support for employment and education opportunities in displacement contexts. The financing outlook nevertheless remains increasingly constrained. Projections by the Organisation for Economic Co-operation and Development indicate a decline of 6.9 per cent in official development assistance in 2026, in addition to reductions in humanitarian funding. Such trends may affect the ability of host countries and partners to sustain progress in inclusion and self-reliance efforts.

47. Early evidence from UNHCR operations suggests that funding shortfalls are already affecting service delivery and inclusion outcomes in a number of contexts. Without predictable financing and stronger alignment among humanitarian, development and peace actors, there is a risk that progress achieved in refugee inclusion may not be sustained, resulting in increased pressure on host countries, greater dependence on humanitarian assistance and slower progress towards durable solutions.

Paragraph 36. The Advisory Committee trusts that the recommendations of the Joint Inspection Unit will be implemented in a timely manner.

48. UNHCR values the Joint Inspection Unit’s review and recognizes the benefits of the recommendations set out in its report (JIU/REP/2024/3) on budgeting in organizations of the United Nations system. UNHCR is currently engaged with Member States in consultations on budget reforms, and the review serves as a useful reference in this regard. Recommendation 1 is addressed to the Executive Head of UNHCR, while recommendations 2 and 3 are addressed to the governing bodies of Joint Inspection Unit participating organizations.

49. It should be noted that recommendations 1 and 2, which refer respectively to the updating of the glossary of financial and budgetary terms as a reference document across United Nations system organizations, and the revision of the standard classification of objects of expenditure, with a view to making it publicly available as a reference for budgeting, are addressed to participating Joint Inspection Unit organizations. These recommendations require collective efforts from participating organizations, and their implementation is dependent on agreement among members of the Finance and Budget Network. Should there be agreement to pursue these initiatives, UNHCR would endeavour to contribute within its available capacity, taking into account the considerations outlined below.

50. Regarding recommendation 1 (paragraph 86 of JIU/REP/2024/3), while UNHCR sees some potential benefit in updating the glossary of financial and budgetary terms as a reference document for budgeting across organizations, it anticipates challenges and complexities in harmonizing definitions as further described below. The original glossary was established by the United Nations at a time when it reported based on the United Nations Accounting Standards; however, the financial reporting framework has since evolved with the adoption of the International Public Sector Accounting Standards, which provide authoritative standards and a glossary of financial terms. Updating the glossary at this stage would need to be conducted with due regard to mitigating the risks of creating inconsistencies with the International Public Sector Accounting Standards glossary, thereby potentially undermining the standardization this glossary intended to achieve. While the International Public Sector Accounting Standards provide standardized financial terminology, it does not cover budgetary terms. United Nations entities have, therefore, developed their own definitions and terminology, as reflected in their respective rules, regulations, and legislative frameworks. These differences reflect distinct mandates, governance arrangements, funding modalities, and operational environments. Updating the glossary would, therefore, need to be made with due regard to the specificities of each organization.

51. Regarding recommendation 2 (paragraph 145 of JIU/REP/2024/3), which calls for revising the standard classification of objects of expenditure with a view to making it publicly

available as a reference for budgeting, UNHCR notes that it has recently reviewed its budget accounts and expenditure categories. Significant efforts have been made to align with United Nations expenditure classifications while retaining certain specificities that reflect mandate and operational modalities of UNHCR. UNHCR supports this recommendation to the extent that the harmonization process continues to facilitate consistent inter-agency reporting, rather than driving an alignment of budgeting categories and charts of accounts among entities with different mandates and operational modalities. Given the diversity of United Nations organizational structures and business models, further harmonization of expenditure classifications may be impractical and potentially misaligned with internal financial reporting frameworks.

52. Regarding recommendation 3 (paragraph 167 of JIU/REP/2024/3), which calls for refraining from reducing the level of detail currently provided for budget consideration, starting with the next budget cycle, in order to ensure a meaningful decision-making process, UNHCR notes that it has not reduced the level of budgetary detail provided. On the contrary, the level of detail in the budgetary information provided to Member States has increased in recent years, including with respect to demonstrating trends across multiple years. As also indicated in the response to the observation in paragraph 8, dialogue and consultations with Member States on budget reforms, as well as on strengthening the presentation of budgetary and prioritization information in relation to available resources, have taken place. Consultations with Member States began in November 2025 and continued through to June 2026, providing opportunities for continued exchanges with Member States and partners. As part of the ongoing consultations with Executive Committee members on budget reforms, UNHCR will ensure that information relevant for budget consideration is maintained and, where appropriate, further enhanced.

Paragraph 37. 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.

53. UNHCR is aligned with inter-agency principles on costing and pricing. In 2021 UNHCR established the Self-Financing Activities Fund. The fund was initially introduced to manage UNHCR vehicle fleet activities previously managed under the Annual Programme Fund. The Self-Financing Activities Fund is maintained by revenue from inter-fund charges for vehicle rental and insurance and income from vehicle auction sales and external vehicle fleet revenue of UN Fleet. From 2026 onwards, the “UNHCR Shop” will form part of the Self-Financing Activities Fund, generating both internal and external revenue through the sale of promotional and visibility items to UNHCR operations and external partners.

54. UN Fleet, established as a collaborative initiative between UNHCR and WFP, operates on a cost recovery basis.

55. Global disposals within the Self-Financing Activities Fund manage the sale of UNHCR assets, particularly vehicles, primarily through competitive auctions. These disposal services are also offered to other United Nations entities on a percentage fee of sales revenue.

Annex III

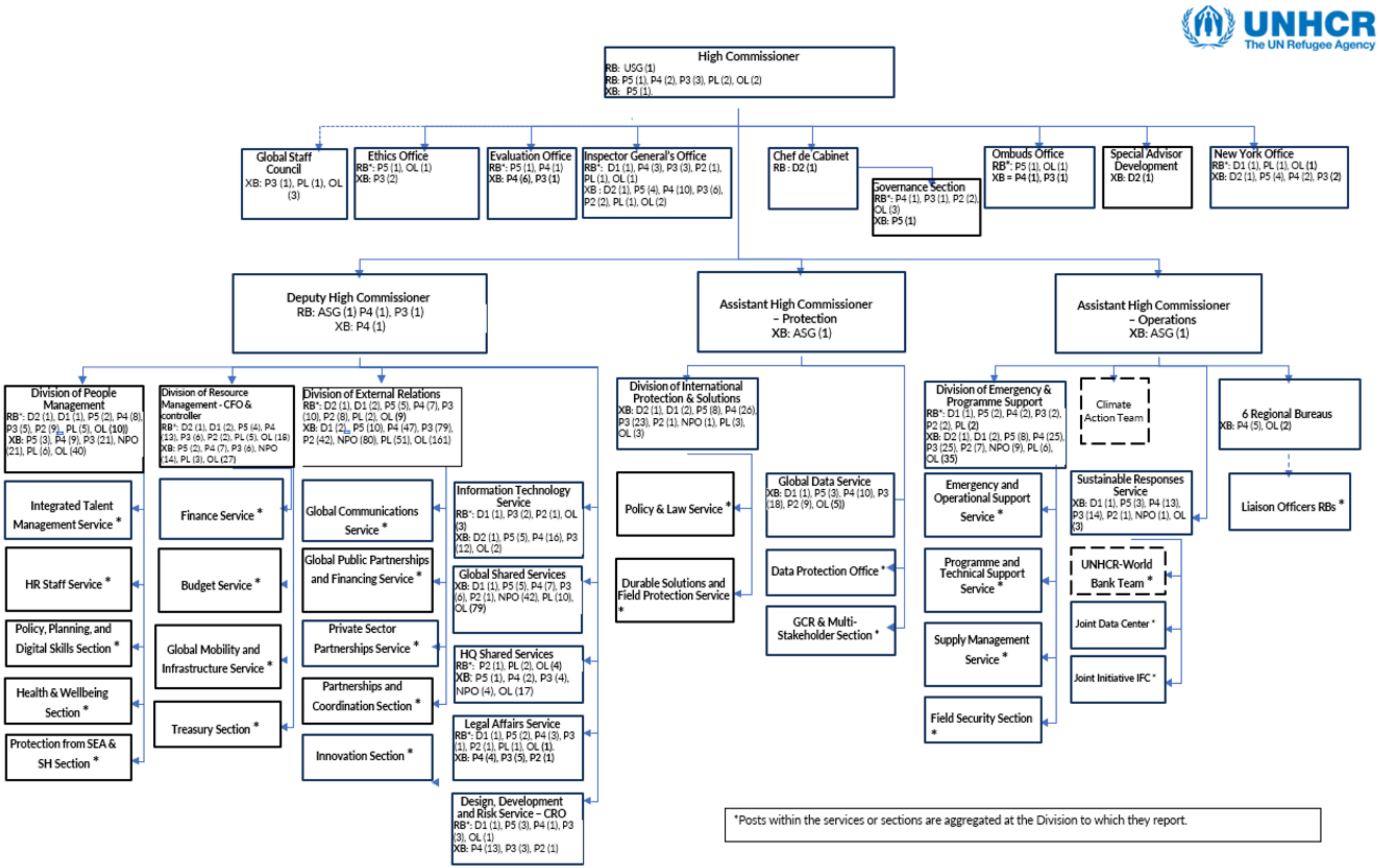
Number of forcibly displaced and stateless persons 2025-2027 by region

Region	Year	Refugees[1]	Asylum seekers (pending cases)	Returnees (arrivals during 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	2025 actual	3,561,664	243,015	51,460	931,073	13,839,437	3,943,885	512,906	-	23,083,440
	2026 current	3,639,845	213,602	170,375	1,042,093	14,397,141	3,332,397	43,969	-	22,839,422
	2027 projections	3,731,552	186,023	190,904	1,056,005	11,376,249	6,966,892	48,525	-	23,556,150
East and Southern Africa	2025 actual	5,640,704	701,926	882,317	110,714	16,610,804	3,001,622	46,193	-	26,994,280
	2026 current	6,608,707	619,434	981,937	341,350	19,560,562	1,963,990	305,256	-	30,381,236
	2027 projections	6,423,917	666,160	636,493	456,143	16,953,213	6,333,016	30,588	-	31,499,530
Middle East and North Africa	2025 actual	2,621,251	1,114,829	1,341,386	363,471	11,432,752	2,053,360	56,722	-	18,983,771
	2026 current	2,836,732	1,271,242	1,622,000	364,235	9,676,550	1,912,180	28,558	-	17,711,497
	2027 projections	2,500,225	1,303,183	1,000,000	334,200	8,285,012	2,414,076	3,456	-	15,840,152
Asia and the Pacific	2025 actual	3,734,356	365,526	1,947,653	1,067,729	7,463,141	730,644	1,171,080	1,134,767	17,614,896
	2026 current	2,862,463	355,068	1,213,897	1,035,765	7,353,276	765,313	2,793,790	538,426	16,917,998
	2027 projections	2,938,982	364,090	61,674	1,017,874	7,359,054	820,879	3,837,151	531,533	16,931,237
Europe	2025 actual	11,489,486	1,402,523	139,299	390,750	4,973,843	579,056	780,034	-	19,754,991
	2026 current	11,494,215	1,332,634	140,005	443,432	4,502,539	809,095	793,500	-	19,515,420
	2027 projections	10,825,244	1,220,617	143,005	436,657	4,697,439	825,095	752,500	-	18,900,557
The Americas	2025 actual	1,413,845	5,170,272	-	11,756	9,919,375	-	390,090	6,042,706	22,948,044
	2026 current	1,471,265	5,421,415	-	105,537	10,301,225	-	283,230	6,053,825	23,636,497
	2027 projections	1,520,613	5,978,175	-	13,507	10,742,474	-	238,025	6,026,874	24,519,668
Total	2025 actual	28,461,306	8,998,091	4,362,115	2,875,493	64,239,352	10,308,567	2,957,025	7,177,473	129,379,422
	2026 current	28,913,227	9,213,395	4,128,214	3,332,412	65,791,293	8,782,975	4,248,303	6,592,251	131,002,070
	2027 projections	27,940,533	9,718,248	2,032,076	3,314,386	59,413,441	17,359,958	4,910,245	6,558,407	131,247,294

(1) Includes people in refugee-like situations.
(2) In 2025, the figure excludes 1.6 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 of 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.

Annex IV

Organizational structure at 31 May 2026



Summary of UNHCR Operations by Region

As of 31 May 2026

Regional Bureau for the Americas (Panama City)	Regional Bureau for Asia & Pacific (Bangkok)	Regional Bureau for East & Southern Africa (Nairobi)	Regional Bureau for Europe (Geneva)	Regional Bureau for Middle East & North Africa (Amman)	Regional Bureau for West & Central Africa (Dakar)
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 (5):** Belize, Chile, Dominican Republic, Haiti, Uruguay **Presence (3):** Bahamas, Bolivia (Plurinational State of), Cuba	**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 **Office of the Chief of Mission (1):** India **National Offices (3):** Philippines, Kyrgyzstan, Tadjikistan **Presence (2) :** Cambodia, Vietnam	**Multi-Country Offices (3):** Mozambique, South Africa, Zambia **Country Offices (10):** Burundi, Djibouti, Ethiopia, Kenya, Rwanda, Somalia, South Sudan, Sudan, United Republic of Tanzania, Uganda **National Offices (4):** Angola, Eritrea, Malawi, Zimbabwe **Presence (2):** Botswana, Namibia	**Multi-Country Offices (6):** Belgium, Hungary, Italy, Poland, Russian Federation, Sweden **Country Offices (13):** Armenia, Bulgaria, Cyprus, France, Georgia, Germany, Greece, Moldova, Romania, Spain, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland **National Offices (11):** Albania, Austria, Belarus, Bosnia & Herzegovina, Czechia, Ireland, Malta, Netherlands (Kingdom of the), Serbia, Slovakia, Switzerland & Liechtenstein **Presence (10):** Croatia, Estonia, Kosovo, Latvia, Lithuania, Luxembourg, Montenegro, North Macedonia, Portugal, Slovenia	**Multi-Country Offices (1):** Saudi Arabia **Country Offices (12):** Algeria, Egypt, Iraq, Jordan, Kuwait, Lebanon, Mauritania, Morocco, Qatar, Syrian Arab Republic, Tunisia, Yemen **Office of the Chief of Mission (1):** Libya **National Offices (2):** Israel, United Arab Emirates **Presence (1):** Western Sahara	**Multi-Country Offices (1):** Cameroon **Country Offices (7):** Burkina Faso, Central African Republic, Chad, Democratic Republic of Congo, Mali, Niger, Nigeria **National Offices (6):** Benin, Cote d'Ivoire, Ghana, Republic of Congo, Senegal, Togo **Presence (1):** Gabon
XB: D2 (2), D1 (13), P5 (21), P4 (54), P3 (107), P2 (75), PL (98), NPO (196), OL (757)	XB: D2 (4), D1 (15), P5 (25), P4 (90), P3 (124), P2 (58), PL (116), NPO (241), OL (1,022)	XB: D2 (5), D1(14), P5 (42), P4 (114), P3 (279), P2 (160), PL (95), NPO (453), OL (1,901), FS (1)	XB: D2 (3), D1 (12), P5 (25), P4 (66), P3 (85), P2 (31), PL (116), NPO (183), OL (620)	XB: D2 (4), D1 (12), P5 (26), P4 (75), P3 (115), P2 (42), PL (119), NPO (222), OL (854)	XB: D2 (3), D1 (11), P5 (32), P4 (108), P3 (206), P2 (127), PL (52), NPO (220), OL (1,175), FS (6)

Annex V

Draft general decision on administrative, financial and programme matters

The Executive Committee,

(a) Recalls that the Executive Committee, at its seventy-sixth session, approved programmes and budgets for the country and regional programmes, global programmes and headquarters under the annual programme budget 2026, as set out in document A/AC.96/76/5, amounting to $8,504,520,939 for 2026; approves the total current requirements for 2026 amounting to $8,504,520,939 as at 31 May 2026, with no supplementary budgets 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 2027, as set out in document A/AC.96/77/5, 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 2027 programme budget as set out in document A/AC.96/77/5, amounting to $$7,136,855,859 for 2027 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 2025 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 2025 (A/81/5/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.96/77/4/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 2027; 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 2027 programme budget and to ensure that the Office is resourced in a timely and predictable manner, while keeping earmarking to a minimum level.