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**United Nations
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**Executive Board of the United Nations
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Item 7 of the provisional agenda*

**Consideration and possible approval of the draft work
programme of UN-Habitat and the draft budget of the
United Nations Habitat and Human Settlements Foundation
for 2026**

Draft work programme of UN-Habitat and draft budget of the United Nations Habitat and Human Settlements Foundation for 2026

Report of the Executive Director

1. The present report comprises two parts. The proposed programme plan for 2026 of the United Nations Human Settlements Programme (UN-Habitat) and the programme performance in 2024 are recalled in part I, and part II provides details of the proposed post and non-post resource requirements for 2026.
2. There are two annexes to the report. Annex I provides a summary of the follow-up action taken to implement relevant recommendations of advisory and oversight bodies, and annex II provides an illustration of the organizational structure of UN-Habitat and the post distribution for 2026.
3. In line with operating procedures, part I was reviewed by the Committee for Programme and Coordination of the Economic and Social Council during its sixty-fifth session, held on 15 May 2025,¹ and part II was reviewed by the Advisory Committee on Administrative and Budgetary Questions on 11 July 2025.

I. Proposed programme plan for 2026 and programme performance in 2024

4. For the sake of efficiency, and to avoid the duplicate production of the same information, reference is made to the proposed programme plan of UN-Habitat for 2026 and the programme performance in 2024 are set out in document A/80/6 (Sect. 29D), which incorporates the prior input of the Executive Board and was reviewed by the Committee for Programme and Coordination of the Economic and Social Council at its sixty-fourth session.²

* HSP/EB.2025/16.

¹ See E/AC.51/2025/L.4/Add.13.

² See E/AC.51/2024/L.4/Add.12.

II. Proposed post and non-post resource requirements for 2026

A. Overall financial structure

5. The financial framework of UN-Habitat comprises the following three broad sources of funding:

(a) Allocations from the United Nations regular budget,³ which are approved by the General Assembly;

(b) Contributions to the United Nations Habitat and Human Settlements Foundation, with budget allocations from non-earmarked contributions approved by the Executive Board and budget allocations from earmarked contributions⁴ approved by the Executive Director;

(c) Technical cooperation contributions, from which the budget allocations are also approved by the Executive Director.

6. Appropriations from the regular budget of the United Nations fall into the following four categories:

(a) Section 15 (Human settlements), which are direct allocations to UN-Habitat from the assessed contributions;

(b) Section 23 (Regular programme of technical cooperation), which are indirect allocations for sectoral advisory services in the field of human settlements and sustainable urban development;

(c) Section 35 (Development Account), which is related to specified development projects administered through the Department of Economic and Social Affairs of the United Nations Secretariat;

(d) Other resources from the regular budget allocated to UN-Habitat through section 2 (General Assembly and Economic and Social Council affairs, and conference management) in support of UN-Habitat-mandated components of conferences, and a small training fund for language courses, allocated through the United Nations Office at Nairobi (section 29D (Administration, Nairobi)).

7. Technical cooperation contributions are earmarked voluntary resources from Governments and non-government donors for the implementation of specific, technical, country-level activities consistent with the mandate of UN-Habitat and its programme of work and strategic plan.

8. Programme support revenue is earned through the expenditure of earmarked funds and is a percentage of the total expenditure on direct programme costs, in line with the administrative instruction on programme support accounts.⁵

9. For management purposes, the non-earmarked account of the Foundation and the regular budget are considered the core resources of UN-Habitat.

10. In line with General Assembly resolution [75/233](#), every effort has been made to consolidate projected core and non-core resources within an integrated budgetary framework on the basis of the priorities of the UN-Habitat strategic plan 2020–2025.

B. Resource plan

11. The overall resource requirements for UN-Habitat for 2026 are projected to be \$190.3 million, which represents an increase of 6.1 per cent compared with the \$179.3 million approved for 2025. This projection for 2026 is a reflection of the delivery levels based on the 2024 actuals. Programme activities account for \$172.2 million (90.5 per cent), while \$1.2 million (0.7 per cent) is dedicated to the servicing of policymaking organs. Activities related to executive direction and management and programme support account for \$5.0 million (2.6 per cent) and \$11.9 million (6.2 per cent), respectively.

³ All figures in the present document that relate to the regular budget of UN Habitat are taken from section 15, on human settlements, of the programme budget of the United Nations.

⁴ Budget allocations from earmarked contributions are also known as “special-purpose allocations”.

⁵ ST/AI/286.

12. The allocation of resources across the four subprogrammes of the strategic plan 2020–2025 is based on an analysis of resource requirements in each strategic area on the basis of the deliverables for each subprogramme for the budget year and the strategic priorities of UN-Habitat.

13. 2026 will be a transitional year in which the subprogrammes from the strategic plan 2020–2025 will be used, as the strategic plan 2026–2029 was only approved in May 2025. The new subprogrammes will therefore be implemented from the year 2027 onward.

14. Tables 1 to 8 show the overall financial and human resource requirements for 2026, with data relating to 2024 and 2025 for comparison, where appropriate.

Table 1

Overview of resource requirements 2024–2026, by source of funding

(Thousands of United States dollars/number of posts)

Source of funding	Resources				Estimate 2026	Posts		
	Actual 2024	Approved 2025	Change amount	Change (percentage)		2025	Change	2026
Core funds								
Foundation non-earmarked								
Post	2 415.0	3 684.7	(199.1)	(5.4)	3 485.6	19	–	19
Non-post	1 217.1	1 002.5	507.2	50.6	1 509.7	–	–	–
Subtotal, Foundation non-earmarked	3 632.1	4 687.2	308.1	6.6	4 995.3	19	–	19
Regular budget								
Post	11 627.6	13 469.8	–	–	13 469.8	82	–	82
Non-post	207.3	1 585.2	(65.1)	(4.1)	1 520.1	–	–	–
Subtotal, regular budget	11 834.9	15 055.0	(65.1)	(0.4)	14 989.9	82	–	82
Total, core funds	15 467.0	19 742.2	243.0	1.2	19 985.2	101	–	101
Earmarked funds (including trust funds)								
Foundation earmarked								
Post	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-post	46 722.1	54 049.5	(5 932.7)	(11.0)	48 116.8	–	–	–
Subtotal, Foundation earmarked	46 722.1	54 049.5	(5 932.7)	(11.0)	48 116.8	–	–	–
Technical cooperation								
Post	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-post	115 199.8	94 283.1	15 654.5	16.6	109 937.6	–	–	–
Subtotal, technical cooperation	115 199.8	94 283.1	15 654.5	16.6	109 937.6	–	–	–
Total, earmarked funds	161 921.9	148 332.6	9 721.8	6.6	158 054.4	–	–	–
Programme support funds								
Post	5 763.8	8 247.6	(601.0)	(7.3)	7 646.6	55	(8)	47
Non-post	6 447.2	2 989.0	1 621.5	54.2	4 610.5	–	–	–
Subtotal, programme support funds	12 211.0	11 236.6	1 020.5	9.1	12 257.1	55	(8)	47
All funds								
Post	19 806.4	25 402.1	(800.1)	(3.1)	24 602.0	156	(8)	148
Non-post	169 793.5	153 909.3	11 785.4	7.7	165 694.7	–	–	–
Grand total	189 599.9	179 311.4	10 985.3	6.1	190 296.7	156	(8)	148

Table 2
Overview of resource requirements 2024–2026, by strategic area
 (Thousands of United States dollars/number of posts)

Strategic area	Resources				Posts			
	Actual 2024	Approved 2025	Change amount	Change (percentage)	Estimate 2026	2025	Change	2026
Subprogramme 1								
Post	3 309.3	4 827.7	(1 805.6)	(37.4)	3 022.1	26	(8)	18
Non-post	55 308.1	51 612.2	2 403.0	4.7	54 015.2	–	–	–
Subtotal, subprogramme 1	58 617.4	56 439.9	597.4	1.1	57 037.3	26	(8)	18
Subprogramme 2								
Post	2 622.2	4 321.2	(585.1)	(13.5)	3 736.1	26	(4)	22
Non-post	22 242.0	17 365.2	4 707.3	27.1	22 072.5	–	–	–
Subtotal, subprogramme 2	24 864.2	21 686.4	4 122.2	19.0	25 808.6	26	(4)	26
Subprogramme 3								
Post	2 169.8	3 589.6	(458.8)	(12.8)	3 130.8	23	(5)	18
Non-post	31 065.0	21 262.7	8 814.0	41.5	30 076.7	–	–	–
Subtotal, subprogramme 3	33 234.8	24 852.3	8 355.2	33.6	33 207.5	23	(5)	18
Subprogramme 4								
Post	3 076.1	3 494.8	(458.4)	(13.1)	3 036.4	23	(3)	20
Non-post	54 184.1	59 391.2	(6 309.0)	(10.6)	53 082.2	–	–	–
Subtotal, subprogramme 4	57 260.2	62 886.0	(6 767.4)	(10.8)	56 118.6	23	(3)	20
Policymaking organs								
Post	718.2	773.9	–	–	773.9	6	–	6
Non-post	539.0	606.6	(134.3)	(22.1)	472.3	–	–	–
Subtotal, policymaking organs	1 257.2	1 380.5	(134.3)	(9.7)	1 246.2	6	–	6
Executive direction and management								
Post	4 196.8	3 620.9	478.3	13.2	4 099.2	20	3	23
Non-post	1 005.1	1 080.0	(180.2)	(16.7)	899.8	–	–	–
Subtotal, executive direction and management	5 201.9	4 700.9	298.1	6.3	4 999.0	20	3	20
Programme support								
Post	3 714.0	4 774.0	2 029.5	42.5	6,803.5	32	9	41
Non-post	5 450.2	2 591.4	2 484.6	95.9	5 076.0	–	–	–
Subtotal, programme support	9 164.2	7 365.4	4 514.1	61.3	11 879.5	32	9	41
All strategic areas								
Post	19 806.4	25 402.1	(800.1)	(3.1)	24 602.0	156	(8)	148
Non-post	169 793.5	153 909.3	11 785.4	7.7	165 694.7	–	–	–
Grand total	189 599.9	179 311.4	10 985.3	6.1	190 296.7	156	(8)	148

Table 3

Revised estimates for 2025 and requirements for 2026, by source of funding and strategic area

(Thousands of United States dollars)

<i>Strategic area</i>	<i>Foundation non-earmark</i>	<i>Regular budget</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Programme support</i>	<i>Total</i>	<i>Post</i>	<i>Non-post</i>
2025 revised estimates								
Subprogramme 1	383.4	2 549.6	32 436.9	18 415.6	2 299.3	56 084.8	4 472.6	51 612.2
Subprogramme 2	1 118.1	2 769.3	10 637.5	6 125.2	978.5	21 628.6	4 263.4	17 365.2
Subprogramme 3	531.0	2 679.6	4 079.3	16 591.8	1 055.1	24 936.8	3 674.1	21 262.7
Subprogramme 4	829.1	2 704.3	5 815.5	52 864.2	1 001.3	63 214.4	3 823.2	59 391.2
Polymaking organs	163.0	823.1	394.4	—	—	1 380.5	773.9	606.6
Executive direction and management	1 368.7	2 002.3	327.8	286.0	716.1	4 700.9	3 620.9	1 080.0
Programme support	293.9	1 526.8	358.1	0.3	5 186.3	7 365.4	4 774.0	2 591.4
Total, 2025	4 687.2	15 055.0	54 049.5	94 283.1	11 236.6	179 311.4	25 402.1	153 909.3
Post	3 684.7	13 469.8	—	—	8 247.6	25 402.1	25 402.1	—
Non-post	1 002.5	1 585.2	54 049.5	94 283.1	2 989.0	153 909.3	—	153 909.3
Total, 2025	4 687.2	15 055.0	54 049.5	94 283.1	11 236.6	179 311.4	25 402.1	153 909.3
2026 estimates								
Subprogramme 1	652.8	2 484.5	22 697.9	30 729.1	473.0	57 037.3	3 022.1	54 015.2
Subprogramme 2	1 006.6	2 769.3	13 775.1	7 844.9	412.7	25 808.6	3 736.1	22 072.5
Subprogramme 3	422.5	2 679.7	4 689.7	24 951.8	463.8	33 207.5	3 130.8	30 076.7
Subprogramme 4	288.5	2 704.1	6 158.4	46 387.4	580.2	56 118.6	3 036.4	53 082.2
Polymaking organs	160.0	823.4	262.8	—	—	1 246.2	773.9	472.3
Executive direction and management	1 318.7	2 002.0	320.1	8.8	1 349.4	4 999.0	4 099.2	899.8
Programme support	1 146.2	1 526.9	212.8	15.6	8 978.0	11 879.5	6 803.5	5 076.0
Total, 2026	4 995.3	14 989.9	48 116.8	109 937.6	12 257.1	190 296.7	24 602.0	165 694.7
Post	3 485.6	13 469.8	—	—	7 646.6	24 602.0	24 602.0	—
Non-post	1 509.7	1 520.1	48 116.8	109 937.6	4 610.5	165 694.7	—	165 694.7
Total, 2026	4 995.3	14 989.9	48 116.8	109 937.6	12 257.1	190 296.7	24 602.0	165 694.7

Table 4

Breakdown of resources required 2024–2026, by subcategory of expenditure

(Thousands of United States dollars)

<i>Subcategory of expenditure</i>	<i>Approved 2024</i>	<i>Actual 2024</i>	<i>Approved 2025</i>	<i>Change amount</i>	<i>Change (percentage)</i>	<i>Estimate 2026</i>
Posts	21 495.7	19 806.4	25 402.1	(800.1)	(3.1)	24 602.0
Other staff costs	55 410.0	61 368.9	49 376.2	11 634.7	23.6	61 010.9
Hospitality	3.3	—	3.4	0.3	8.8	3.7
Experts	73.7	—	101.8	(23.5)	(23.1)	78.3
Consultants	341.4	124.1	384.2	(16.2)	(4.2)	368.0
Travel of representatives	11.6	—	12.0	—	—	12.0
Travel of staff	3 098.9	9 528.4	7 242.8	(2 107.4)	(29.1)	5 135.4
Contractual services	25 782.0	30 304.6	28 548.4	(101.2)	(0.4)	28 447.2
General operating expenses	14 707.4	17 666.9	11 529.9	6 667.2	57.8	18 197.1
Supplies and materials	837.7	1 424.4	1 958.0	(1 290.3)	(65.9)	667.7
Furniture and equipment	2 310.9	2 518.8	3 604.5	(1 142.5)	(31.7)	2 462.0
Grants and contributions	51 021.8	46 872.2	51 148.1	(2 757.1)	(5.4)	48 391.0
Improvement of premises	604.8	5.7	—	900.6	—	900.6
Other costs	0.3	20.5	—	20.8	—	20.8
Total	175 699.5	189 599.9	179 311.4	10 985.3	6.1	190 296.7

Table 5
Breakdown of resources required for 2026, by subcategory of expenditure and source of funding
 (Thousands of United States dollars)

<i>Subcategory of expenditure</i>	<i>Foundation non-earmarked</i>	<i>Regular budget</i>	<i>Foundation earmarked</i>	<i>Technical cooperation</i>	<i>Programme support</i>	<i>Total</i>
Posts	3 485.6	13 469.8	-	-	7 646.6	24 602.0
Other staff costs	-	407.8	25 732.5	34 850.6	20.0	61 010.9
Hospitality	-	3.7	-	-	-	3.7
Experts	-	78.3	-	-	-	78.3
Consultants	-	143.3	-	-	224.7	368.0
Travel of representatives	-	12.0	-	-	-	12.0
Travel of staff	165.9	125.0	3 047.2	1 577.0	220.3	5 135.4
Contractual services	982.6	408.4	3 125.5	23 592.6	338.1	28 447.2
General operating expenses	255.0	246.3	2 299.7	11 611.3	3 784.8	18 197.1
Supplies and materials	-	19.5	68.0	557.6	22.6	667.7
Furniture and equipment	56.2	75.8	812.7	1 517.3	-	2 462.0
Grants and contributions	50.0	-	12 984.6	35 356.4	-	48 391.0
Improvement of premises	-	-	46.6	854.0	-	900.6
Other costs	-	-	-	20.8	-	20.8
Total	4 995.3	14 989.9	48 116.8	109 937.6	12 257.1	190 296.7

Table 6
Breakdown of resources required for 2026, by subcategory of expenditure and strategic area
 (Thousands of United States dollars)

<i>Subcategory of expenditure</i>	<i>SP 1</i>	<i>SP 2</i>	<i>SP 3</i>	<i>SP 4</i>	<i>PMO</i>	<i>EDM</i>	<i>PS</i>	<i>Total</i>
Posts	3 022.1	3 736.1	3 130.8	3 036.4	773.9	4 099.2	6 803.5	24 602.0
Other staff costs	22 476.8	11 550.6	8 910.5	17 546.3	45.5	309.3	171.9	61 010.9
Hospitality	-	-	-	-	3.7	-	-	3.7
Experts	19.9	20.2	19.1	19.1	-	-	-	78.3
Consultants	86.1	87.1	71.5	71.4	-	51.9	-	368.0
Travel of representatives	3.7	3.7	2.3	2.3	-	-	-	12.0
Travel of staff	1 265.0	2 213.8	492.9	837.7	40.7	207.0	78.3	5 135.4
Contractual services	6 691.2	2 088.7	4 783.9	13 526.2	255.2	83.9	1 018.1	28 447.2
General operating expenses	5 171.9	1 242.9	3 148.1	4 704.8	74.9	127.7	3 726.8	18 197.1
Supplies and materials	165.2	50.7	47.3	398.1	0.3	5.5	0.6	667.7
Furniture and equipment	445.4	248.5	323.7	1 368.8	9.9	53.9	11.8	2 462.0
Grants and contributions	17 688.8	4 539.3	12 121.4	13 873.5	38.9	60.6	68.5	48 391.0
Improvement of premises	1.2	27.0	156.0	713.2	3.2	-	-	900.6
Other costs	-	-	-	20.8	-	-	-	20.8
Total	57 037.3	25 808.6	33 207.5	56 118.6	1 246.2	4 999.0	11 879.5	190 296.7

Abbreviations: SP – subprogramme; PMO – policymaking organs; EDM – executive direction and management; PS – programme support.

Table 7
Distribution of posts for 2025–2026, by source of funding

Source of funding	Professional and higher categories								Subtotal	NPO	General Service and related categories		Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/I			LL	OL	
2025													
Foundation non-earmarked	–	1	–	5	2	–	2	2	12	–	7	–	19
Regular budget	1	–	1	5	9	21	15	5	57	–	23	2	82
Programme support	–	–	–	–	7	13	5	2	27	1	27	–	55
Total, 2025	1	1	1	10	18	34	22	9	96	1	57	2	156
Change from 2025 to 2026 (decrease)/increase													
Foundation non-earmarked	–	–	–	–	–	–	1	(1)	–	–	–	–	–
Regular budget	–	–	–	–	–	–	–	–	–	–	–	–	–
Programme support	–	–	–	–	–	(4)	5	–	1	1	(10)	–	(8)
Net change	–	–	–	–	–	(4)	6	(1)	1	1	(10)	–	(8)
2026													
Foundation non-earmarked	–	1	–	5	2	–	3	1	12	–	7	–	19
Regular budget	1	–	1	5	9	21	15	5	57	–	23	2	82
Programme support	–	–	–	–	7	9	10	2	28	2	17	–	47
Total, 2026	1	1	1	10	18	30	28	8	97	2	47	2	148

Abbreviations: USG – Under-Secretary-General; ASG – Assistant Secretary-General; D – Director; P – Professional; NPO – National Professional Officer; LL – Local level; OL – Other level.

Table 8
Distribution of posts required in 2026, by strategic area

Strategic area	Professional and higher categories								Subtotal	NPO	General Service and related categories		Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/I			LL	OL	
Subprogramme 1	–	–	1	2	2	3	3	1	12	–	6	–	18
Subprogramme 2	–	–	–	2	4	4	3	3	16	–	6	–	22
Subprogramme 3	–	–	–	1	3	5	3	1	13	–	5	–	18
Subprogramme 4	–	–	–	1	2	4	5	1	13	–	7	–	20
Policymaking organs	–	–	–	1	–	–	2	–	3	–	3	–	6
Executive direction and management	1	1	–	2	4	4	3	1	16	–	5	2	23
Programme support	–	–	–	1	3	10	9	1	24	2	15	–	41
Total	1	1	1	10	18	30	28	8	97	2	47	2	148

Abbreviations: USG – Under-Secretary-General; ASG – Assistant Secretary-General; D – Director; P – Professional; NPO – National Professional Officer; LL – Local level; OL – Other level.

C. United Nations Habitat and Human Settlements Foundation

1. Introduction

15. There are two kinds of contributions to the United Nations Habitat and Human Settlements Foundation: non-earmarked contributions and earmarked contributions.

16. Non-earmarked contributions to the Foundation are voluntary contributions made by Governments, which are allocated to the annual Foundation non-earmarked budget, as approved by the

Executive Board in accordance with agreed priorities, to support the implementation of the approved UN-Habitat programme of work.

17. Earmarked contributions to the Foundation are voluntary contributions from Governments and other donors for the implementation of specific activities. These contributions generally cover global, thematic and multi-country projects and include trust funds. The contributions are project-based, and the funds are raised by the Executive Director through bilateral project proposals to donors.

18. Tables 9 to 12 relate to the use of resources from non-earmarked contributions to the United Nations Habitat and Settlements Foundation.

Table 9

Breakdown of resources required for 2026 from non-earmarked contributions to the Foundation, by subcategory of expenditure

(Thousands of United States dollars)

<i>Subcategory of expenditure</i>	<i>SP 1</i>	<i>SP 2</i>	<i>SP 3</i>	<i>SP 4</i>	<i>PMO</i>	<i>EDM</i>	<i>PS</i>	<i>Total</i>
Posts	636.5	971.2	398.1	272.8	—	1 141.7	65.3	3 485.6
Travel of staff	6.2	13.9	9.7	11.5	11.0	105.6	8.0	165.9
Contractual services	2.9	7.1	7.5	0.3	140.0	6.5	818.3	982.6
General operating expenses	4.2	10.5	4.2	—	3.0	30.5	202.6	255.0
Furniture and equipment	3.0	3.9	3.0	3.9	6.0	34.4	2.0	56.2
Grants and contributions	—	—	—	—	—	—	50.0	50.0
Total	652.8	1 006.6	422.5	288.5	160.0	1 318.7	1 146.2	4 995.3
Post	636.5	971.2	398.1	272.8	—	1 141.7	65.3	3 485.6
Non-post	16.3	35.4	24.4	15.7	160.0	177.0	1 080.9	1 509.7
Total	652.8	1 006.6	422.5	288.5	160.0	1 318.7	1 146.2	4 995.3

Abbreviations: SP – subprogramme; PMO – policymaking organs; EDM – executive direction and management; PS – programme support.

Table 10

Distribution of 2026 posts to be funded from non-earmarked contributions to the Foundation, by strategic area

<i>Strategic area</i>	<i>Professional and higher categories</i>					<i>Subtotal</i>	<i>General Service</i>	<i>Total</i>
	<i>ASG</i>	<i>D-1</i>	<i>P-5</i>	<i>P-3</i>	<i>P-2/1</i>		<i>Local level</i>	
Subprogramme 1	—	1	—	1	—	2	2	4
Subprogramme 2	—	1	1	1	1	4	1	5
Subprogramme 3	—	1	—	—	—	1	1	2
Subprogramme 4	—	1	—	—	—	1	1	2
Executive direction and management	1	1	1	—	1	4	1	5
Programme support	—	—	—	—	—	—	1	1
Total	1	5	2	2	2	12	7	19

Abbreviations: ASG – Assistant Secretary-General; D – Director; P – Professional.

Table 11

Summary of changes 2025–2026 in posts funded from non-earmarked contributions to the Foundation, by grade

<i>Description</i>	<i>Professional and higher categories</i>						<i>Subtotal</i>	<i>General Service</i>	<i>Total</i>
	<i>ASG</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2/1</i>		<i>Local level</i>	
Posts in 2025	1	5	2	—	2	2	12	7	19
Change from 2025 to 2026 (decrease)/increase	—	—	—	—	—	—	—	—	—
Posts in 2026	1	5	2	—	2	2	12	7	19

Abbreviations: ASG – Assistant Secretary-General; D – Director; P – Professional.

Table 12

Comparison of voluntary contributions to the Foundation and the budget stemming from non-earmarked contributions 2020–2024

(Thousands of United States dollars)

<i>Description</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
Voluntary contributions received	4 861	2 556	7 564	4 404	5 782
Approved budget	18 927	10 000	11 979	3 152	3 974
<i>Variance</i>	<i>(14 066)</i>	<i>(7 444)</i>	<i>(4 415)</i>	<i>1 252</i>	<i>1 808</i>

2. General financial reserve

19. In accordance with rule 304.2 (b) of the Financial Regulations of the United Nations for the United Nations Habitat and Human Settlements Foundation, and Financial Rules of the United Nations Habitat and Human Settlements Foundation and of Other Extrabudgetary Resources of UN-Habitat (ST/SGB/2015/4, annex II), the level of the general financial reserve and its composition shall be determined from time to time by the Governing Council (now the Executive Board) upon the recommendation of the Executive Director. The purpose of the reserve is to ensure the financial liquidity of the non-earmarked fund of the Foundation, to compensate for uneven cash flows and to meet other requirements for the prudent management of the fund.

20. Pursuant to decision 2022/5 of the Executive Board on implementation of the strategic plan for the period 2020–2023, financial, budgetary and administrative matters of UN-Habitat, the report of the Joint Inspection Unit on the findings of its review of the management and administration of UN Habitat, and the draft work programme and budget for 2023 (see HSP/EB.2022/22), it is the policy of UN-Habitat to set the minimum level of the financial resources in the Foundation non-earmarked budget at \$3.0 million or 20.0 per cent of the approved budget of the following financial year, whichever is higher. As 20.0 per cent of the proposed budget of \$5.0 million (\$1.0 million) is lower than \$3.0 million, the reserves for 2026 will amount to \$3.0 million.

3. Subprogramme 1: Reduced spatial inequality and poverty in communities across the urban-rural continuum

21. Tables 13 and 14 show the 2026 resource requirements for subprogramme 1, including the changes compared with 2025.

Table 13

Resource requirements 2025–2026 for subprogramme 1, by source of funding

<i>Source of funding</i>	<i>Resources (thousands of US dollars)</i>			<i>Posts</i>	
	<i>2025</i>	<i>Change</i>	<i>2026</i>	<i>2025</i>	<i>2026</i>
Foundation non-earmarked					
Post	288.8	347.7	636.5	4	4
Non-post	94.6	(78.3)	16.3	–	–
Subtotal, Foundation non-earmarked	383.4	269.4	652.8	4	4
Regular budget					
Post	2 156.4	–	2 156.4	13	13
Non-post	393.2	(65.1)	328.1	–	–
Subtotal, regular budget	2 549.6	(65.1)	2 484.5	13	13
Foundation earmarked					
Post	–	–	–	–	–
Non-post	32 436.9	(9 739.0)	22 697.9	–	–
Subtotal, Foundation earmarked	32 436.9	(9 739.0)	22 697.9	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	18 415.6	12 313.5	30 729.1	–	–

<i>Source of funding</i>	<i>Resources</i> (thousands of US dollars)			<i>Posts</i>	
	2025	Change	2026	2025	2026
Subtotal, technical cooperation	18 415.6	12 313.5	30 729.1	–	–
Programme support					
Post	2 027.4	(1 798.2)	229.2	9	1
Non-post	271.9	(28.1)	243.8	–	–
Subtotal, programme support	2 299.3	(1 826.3)	473.0	9	1
Total by category					
Post	4 472.6	(1 450.5)	3 022.1	26	18
Non-post	51 612.2	2 403.0	54 015.2	–	–
Grand total	56 084.8	952.5	57 037.3	26	18

Table 14
Post requirements 2025–2026 for subprogramme 1, by source of funding

<i>Source of funding</i>	<i>Professional and higher categories</i>						<i>Subtotal</i>	<i>General Service</i>	<i>Total</i>
	<i>D-2</i>	<i>D-1</i>	<i>P-5</i>	<i>P-4</i>	<i>P-3</i>	<i>P-2/1</i>		<i>Local level</i>	
Posts in 2025									
Foundation non-earmarked	–	1	–	–	1	–	2	2	4
Regular budget	1	1	1	3	2	1	9	4	13
Programme support	–	–	2	5	1	–	8	1	9
Total, 2025	1	2	3	8	4	1	19	7	26
Change from 2025 to 2026 (decrease)/increase									
Foundation non earmarked	–	–	–	–	–	–	–	–	–
Regular budget	–	–	–	–	–	–	–	–	–
Programme support	–	–	(1)	(5)	(1)	–	(7)	(1)	(8)
Net change	–	–	(1)	(5)	(1)	–	(7)	(1)	–
Posts in 2026									
Foundation non-earmarked	–	1	–	–	1	–	2	2	4
Regular budget	1	1	1	3	2	1	9	4	13
Programme support	–	–	1	–	–	–	1	–	1
Total, 2026	1	2	2	3	3	1	12	6	18

Abbreviations: D – Director; P – Professional.

4. Subprogramme 2: Enhanced shared prosperity of cities and regions

22. Tables 15 and 16 show the 2026 resource requirements for subprogramme 2, including the changes compared with 2025.

Table 15
Resource requirements 2025–2026 for subprogramme 2, by source of funding

<i>Source of funding</i>	<i>Resources</i> (thousands of US dollars)			<i>Posts</i>	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	995.1	(23.9)	971.2	5	5
Non-post	123.0	(87.6)	35.4	–	–
Subtotal, Foundation non-earmarked	1 118.1	(111.5)	1 006.6	5	5
Regular budget					

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Post	2 505.0	–	2 505.0	16	16
Non-post	264.3	–	264.3	–	–
Subtotal, regular budget	2 769.3	–	2 769.3	16	16
Foundation earmarked					
Post	–	–	–	–	–
Non-post	10 637.5	3 137.6	13 775.1	–	–
Subtotal, Foundation earmarked	10 637.5	137.6	13 775.1	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	6 125.2	1 719.7	7 844.9	–	–
Subtotal, technical cooperation	6 125.2	1 719.7	7 844.9	–	–
Programme support					
Post	763.3	(503.4)	259.9	5	1
Non-post	215.2	(62.4)	152.8	–	–
Subtotal, programme support	978.5	(565.8)	412.7	5	1
Total by category					
Post	4 263.4	(527.3)	3 736.1	26	22
Non-post	17 365.2	4 707.3	22 072.5	–	–
Grand total	21 628.6	4 180.0	25 808.6	26	22

Table 16
Post requirements 2025–2026 for subprogramme 2, by source of funding

Source of funding	Professional and higher categories					Subtotal	General Service		Total
	D-1	P-5	P-4	P-3	P-2/1		Local level		
Posts in 2025									
Foundation non-earmarked	1	1	–	1	1	4	1	5	
Regular budget	1	2	4	2	2	11	5	16	
Programme support	–	1	1	-	–	2	3	5	
Total, 2025	2	4	5	3	3	17	9	26	
Change from 2025 to 2026 (decrease)/increase									
Foundation non-earmarked	–	–	–	–	–	–	–	–	
Programme support	–	–	(1)	–	–	(1)	(3)	(4)	
Net change	–	–	(1)	–	–	(1)	(3)	(4)	
Posts in 2026									
Foundation non-earmarked	1	1	–	1	1	4	1	5	
Regular budget	1	2	4	2	2	11	5	16	
Programme support	–	1	–	–	–	1	–	1	
Total, 2026	2	4	4	3	3	16	6	22	

Abbreviations: D – Director; P – Professional.

5. Subprogramme 3: Strengthened climate action and improved urban environment

23. Tables 17 and 18 show the 2026 resource requirements for subprogramme 3, including the changes compared with 2025.

Table 17
Resource requirements 2025–2026 for subprogramme 3, by source of funding

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	434.6	(36.5)	398.1	2	2
Non-post	96.4	(72.0)	24.4	–	–
Subtotal, Foundation non-earmarked	531.0	(108.5)	422.5	2	2
Regular budget					
Post	2 419.4	–	2 419.4	14	14
Non-post	260.2	0.1	260.3	–	–
Subtotal, regular budget	2 679.6	0.1	2 679.7	14	14
Foundation earmarked					
Post	–	–	–	–	–
Non-post	4 079.3	610.4	4 689.7	–	–
Subtotal, Foundation earmarked	4 079.3	610.4	4 689.7	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	16 591.8	8 360.0	24 951.8	–	–
Subtotal, technical cooperation	16 591.8	8 360.0	24 951.8	–	–
Programme support					
Post	820.1	(506.8)	313.3	7	2
Non-post	235.0	(84.5)	150.5	–	–
Subtotal, programme support	1 055.1	(591.3)	463.8	7	2
Total by category					
Post	3 674.1	(543.3)	3 130.8	23	18
Non-post	21 262.7	8 814.0	30 076.7	–	–
Grand total	24 936.8	8 270.7	33 207.5	23	18

Table 18
Post requirements 2024–2025 for subprogramme 3, by source of funding

Source of funding	Professional and higher categories					Subtotal	General Service	Total
	D-1	P-5	P-4	P-3	P-2/1		Local level	
Posts in 2025								
Foundation non-earmarked	1	–	–	–	–	1	1	2
Regular budget	–	2	5	3	1	11	3	14
Programme support	–	2	–	–	–	2	5	7
Total, 2025	1	4	5	3	1	14	9	23
Change from 2025 to 2026 (decrease)/increase								
Foundation non-earmarked	–	–	–	–	–	–	–	–
Regular budget	–	–	–	–	–	–	–	–
Programme support	–	(1)	–	–	–	(1)	(4)	(5)
Net change	–	(1)	–	–	–	(1)	(4)	(5)
Posts in 2026								
Foundation non-earmarked	1	–	–	–	–	1	1	2
Regular budget	–	2	5	3	1	11	3	14
Programme support	–	1	–	–	–	1	1	2
Total, 2026	1	3	5	3	1	13	5	18

Abbreviations: D – Director; P – Professional.

6. Subprogramme 4: Effective urban crisis prevention and response

24. Tables 19 and 20 show the 2026 resource requirements for subprogramme 4, including the changes compared with 2025.

Table 19

Resource requirements 2025–2026 for subprogramme 4, by source of funding

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	699.3	(426.5)	272.8	2	2
Non-post	129.8	(114.1)	15.7	–	–
Subtotal, Foundation non-earmarked	829.1	(540.6)	288.5	2	2
Regular budget					
Post	2 347.7	–	2 347.7	15	15
Non-post	356.6	(0.2)	356.4	–	–
Subtotal, regular budget	2 704.3	(0.2)	2 704.1	15	15
Foundation earmarked					
Post	–	–	–	–	–
Non-post	5 815.5	342.9	6 158.4	–	–
Subtotal, Foundation earmarked	5 815.5	342.9	6 158.4	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	52 864.2	(6 476.8)	46 387.4	–	–
Subtotal, technical cooperation	52 864.2	(6 476.8)	46 387.4	–	–
Programme support					
Post	776.2	(360.3)	415.9	6	3
Non-post	225.1	(60.8)	164.3	–	–
Subtotal, programme support	1 001.3	(421.1)	580.2	6	3
Total by category					
Post	3 823.2	(786.8)	3 036.4	23	20
Non-post	59 391.2	(6 309.0)	53 082.2	–	–
Grand total	63 214.4	(7 095.8)	56 118.6	23	20

Table 20

Post requirements 2025–2026 for subprogramme 4, by source of funding

Source of funding	Professional and higher categories					Subtotal	General Service		Total
	D-1	P-5	P-4	P-3	P-2/I		NPO	LL	
Posts in 2025									
Foundation non-earmarked	1	–	–	–	–	1	–	1	2
Regular budget	–	1	4	5	1	11	–	4	15
Programme support	–	2	–	–	–	2	–	4	6
Total, 2025	1	3	4	5	1	14	–	9	23
Change from 2025 to 2026 (decrease)/increase									
Foundation non-earmarked	–	–	–	–	–	–	–	–	–
Regular budget	–	–	–	–	–	–	–	–	–
Programme support	–	(1)	–	–	–	(1)	–	(2)	(3)
Net change	–	(1)	–	–	–	(1)	–	(2)	(3)

Posts in 2026									
Foundation non-earmarked	1	–	–	–	–	1	–	1	2
Regular budget	–	1	4	5	1	11	–	4	15
Programme support	–	1	–	–	–	1	–	2	3
Total, 2026	1	2	4	5	1	13	–	7	20

Abbreviations: D – Director; P – Professional; NPO – National Professional Officer; LL – Local level.

7. Policymaking organs

25. Tables 21 and 22 show the 2026 resource requirements for the strategic area of policymaking organs, including the changes compared with 2025.

Table 21

Resource requirements 2025–2026 for policymaking organs, by source of funding

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	–	–	–	–	–
Non-post	163.0	(3.0)	160.0	–	–
Subtotal, Foundation non-earmarked	163.0	(3.0)	160.0	–	–
Regular budget					
Post	773.9	–	773.9	6	6
Non-post	49.2	0.3	49.5	–	–
Subtotal, regular budget	823.1	0.3	823.4	6	6
Foundation earmarked					
Post	–	–	–	–	–
Non-post	394.4	(131.6)	262.8	–	–
Subtotal, Foundation earmarked	394.4	(131.6)	262.8	–	–
Total by category					
Post	773.9	–	773.9	6	6
Non-post	606.6	(134.3)	472.3	–	–
Grand total	1 380.5	(134.3)	1 246.2	6	6

Table 22

Post requirements 2024–2025 for policymaking organs, by source of funding

Source of funding	Professional and higher categories			General Service	
	D-1	P-3	Subtotal	Local level	Total
Posts in 2025					
Regular budget	1	2	3	3	6
Total, 2025	1	2	3	3	6
Change from 2025 to 2026 (decrease)/increase					
Regular budget	–	–	–	–	–
Net change	–	–	–	–	–
Posts in 2026					
Regular budget	1	2	3	3	6
Total, 2026	1	2	3	3	6

Abbreviations: D – Director; P – Professional.

8. Executive direction and management

26. Tables 23 and 24 show the 2026 resource requirements for the strategic area of executive direction and management, including the changes compared with 2025.

Table 23
Resource requirements 2025–2026 for executive direction and management, by source of funding

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	1 205.6	(63.9)	1 141.7	5	5
Non-post	163.1	13.9	177.0	–	–
Subtotal, Foundation non-earmarked	1 368.7	(50.0)	1 318.7	5	5
Regular budget					
Post	1 785.9	–	1 785.9	9	9
Non-post	216.4	(0.3)	216.1	–	–
Subtotal, regular budget	2 002.3	(0.3)	2 002.0	9	9
Foundation earmarked					
Post	–	–	–	–	–
Non-post	327.8	(7.7)	320.1	–	–
Subtotal, Foundation earmarked	327.8	(7.7)	320.1	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	286.0	(277.2)	8.8	–	–
Subtotal, technical cooperation	286.0	(277.2)	8.8	–	–
Programme support					
Post	629.4	542.2	1 171.6	6	9
Non-post	86.7	91.1	177.8	–	–
Subtotal, programme support	716.1	633.3	1 349.4	6	9
Total by category					
Post	3 620.9	478.3	4 099.2	20	23
Non-post	1 080.0	(180.2)	899.8	–	–
Grand total	4 700.9	298.1	4 999.0	20	23

Table 24
Post requirements 2025–2026 for executive direction and management, by source of funding

Source of funding	Professional and higher categories								NPO	General Service		Total
	USG	ASG	D-1	P-5	P-4	P-3	P-2/1	Subtotal		LL	OL	
Posts in 2025												
Foundation non-earmarked	–	1	1	1	–	–	1	4	–	1	–	5
Regular budget	1	–	1	2	2	–	–	6	–	1	2	9
Programme support	–	–	–	–	1	2	–	1	1	4	–	6
Total, 2025	1	1	2	3	3	–	1	11	1	6	2	20
Change from 2025 to 2026 (decrease)/increase												
Foundation non-earmarked	–	–	–	–	–	1	(1)	–	–	–	–	–
Programme support	–	–	–	1	1	2	1	5	(1)	(1)	–	3
Net change	–	–	–	1	1	3	–	5	(1)	(1)	–	3
Posts in 2026												

Source of funding	Professional and higher categories								NPO	General Service		Total
	USG	ASG	D-1	P-5	P-4	P-3	P-2/1	Subtotal		LL	OL	
Foundation non-earmarked	–	1	1	1	–	1	–	4	–	1	–	5
Regular budget	1	–	1	2	2	–	–	6	–	1	2	9
Programme support	–	–	–	1	2	2	1	6	–	3	–	9
Total, 2026	1	1	2	4	4	3	1	16	–	5	2	23

Abbreviations: USG – Under-Secretary-General; ASG – Assistant Secretary-General; D – Director; P – Professional; NPO – National Professional Officer; LL – Local level; OL – Other level.

9. Programme support

27. Tables 25 and 26 show the 2026 resource requirements for the strategic area of programme support, including the changes compared with 2025.

Table 25

Resource requirements 2025–2026 for programme support, by source of funding

Source of funding	Resources (thousands of US dollars)			Posts	
	2025	Change	2026	2025	2026
Foundation non-earmarked					
Post	61.3	4.0	65.3	1	1
Non-post	232.6	848.3	1 080.9	–	–
Subtotal, Foundation non-earmarked	293.9	852.3	1 146.2	1	1
Regular budget					
Post	1 481.5	–	1 481.5	9	9
Non-post	45.3	0.1	45.4	–	–
Subtotal, regular budget	1 526.8	0.1	1 526.9	9	9
Foundation earmarked					
Post	–	–	–	–	–
Non-post	358.1	(145.3)	212.8	–	–
Subtotal, Foundation earmarked	358.1	(145.3)	212.8	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	0.3	15.3	15.6	–	–
Subtotal, technical cooperation	0.3	15.3	15.6	–	–
Programme support					
Post	3 231.2	2 025.5	5 256.7	22	31
Non-post	1 955.1	1 766.2	3 721.3	–	–
Subtotal, programme support	5 186.3	3 791.7	8 978.0	22	31
Total by category					
Post	4 774.0	2 029.5	6 803.5	32	41
Non-post	2 591.4	2 484.6	5 076.0	–	–
Grand total	7 365.4	4 514.1	11 879.5	32	41

Table 26

Post requirements 2025–2026 for programme support, by source of funding

Source of funding	Professional and higher categories					Subtotal	General Service		Total
	D-1	P-5	P-4	P-3	P-2/1		NPO	LL	
Posts in 2025									
Foundation non-earmarked	—	—	—	—	—	—	—	1	1
Regular budget	1	1	3	1	-	6	—	3	9
Programme support	—	—	5	4	2	11	1	10	22
Total, 2025	1	1	8	5	2	17	1	14	32
Change from 2025 to 2026 (decrease)/increase									
Foundation non-earmarked	—	—	—	—	—	—	—	—	—
Regular budget	—	—	—	—	—	—	—	—	—
Programme support	—	2	2	4	(1)	7	1	1	9
Net change	—	2	2	4	(1)	7	1	1	9
Posts in 2026									
Foundation non-earmarked	—	—	—	—	—	—	—	1	1
Regular budget	1	1	3	1	-	6	—	3	9
Programme support	—	2	7	8	1	18	2	11	31
Total, 2026	1	3	10	9	1	24	2	15	41

Abbreviations: D – Director; P – Professional; NPO – National Professional Officer; LL – Local level.

Annex I

Summary of follow-up action taken to implement relevant recommendations of advisory and oversight bodies

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
Board of Auditors A/73/5/Add.9, chap. II, para. 32 The Board recommended that UN-Habitat: (a) ensure that funds are released to implementing partners on time so that the planned activities can be completed within the scheduled period; and (b) establish a risk-based fast-track payment process for emergency and high-priority countries, as proposed by the country office in the Syrian Arab Republic.	Status: implemented The grantor module of Umoja (enterprise resource planning) has improved the management of payments to implementing partners. The revised policy on implementing partner management has also established a timeline requirement on the issuance of payments to implementing partner projects.
A/74/5/Add.9, chap. II, para. 22 The Board recommended that UN-Habitat evaluate the application of impairment provisions to advances accounts.	Status: under implementation UN-Habitat, in coordination with the United Nations Office at Nairobi, is establishing a procedure to evaluate impairment provisions to long-outstanding advances to implementing partners. Implementation date: fourth quarter of 2025
A/74/5/Add.9, chap. II, para. 23 The Board recommended that UN-Habitat enhance project supervision and internal control in the UN-Habitat policy for implementing partners to prevent grants under which no accounting transactions have been made for an extended period from remaining in force.	Status: under implementation The implementing partner policy is being updated and will include policy guidance on preventing inactive grants. Implementation date: fourth quarter of 2025
A/74/5/Add.9, chap. II, para. 42 The Board recommended that UN-Habitat establish a framework and methodology for full cost recovery in accordance with General Assembly resolution 67/226 applicable in all units of the entity and inform its hubs and offices of its application.	Status: implemented UN-Habitat, as part of the United Nations Secretariat, will apply the most recent Headquarters cost-recovery policy and guidelines.
A/74/5/Add.9, chap. II, para. 128 The Board recommended that UN-Habitat perform periodic and timely reviews of the leave system to identify absences and, if relevant, apply charges on the monthly salary of the staff.	Status: implemented UN-Habitat has established a network of time administrators for each unit who have undergone training and are responsible for, among other things, serving as focal points for staff time management matters.
A/75/5/Add.9, chap. II, para. 195 The Board recommended that UN-Habitat update the information contained in the Umoja report on equipment in accordance with the SC119 Umoja property management overview course, assigning for each item the location and/or user responsible.	Status: under implementation The process of enriching the asset master data of UN-Habitat is ongoing. To date, all property locations have been updated, and the user responsible is being updated. Implementation date: fourth quarter of 2025
A/75/5/Add.9, chap. II, para. 196 The Board recommended that the assigned staff member responsible for the operational equipment be a staff member of UN-Habitat.	Status: under implementation The process of enriching the asset master data of UN-Habitat is ongoing. Standard practice at UN-Habitat is to assign all operational equipment to United Nations staff members. Implementation date: fourth quarter of 2025

Body and brief description of the recommendation	Action taken to implement the recommendation
A/75/5/Add.9, chap. II, para. 207 The Board recommended that UN-Habitat headquarters take measures to monitor the proper registration of the capitalization and disposal of property, plant and equipment items, from the time when the assets are received by the entity and according to the information indicated in the corresponding delivery note or when the disposal is approved. A/75/5/Add.9, chap. II, para. 208 The Board recommended that UN-Habitat consider the depreciation of its assets when they are available for use, pursuant to the delivery principle of the United Nations corporate guidance for the International Public Sector Accounting Standards (IPSAS) on the delivery principle and paragraph 71 of IPSAS 17.	Status: under implementation The first asset management training was conducted in the third quarter of 2023 by the United Nations Office at Nairobi. The next refresher training involving headquarters and all regional focal points is set to be conducted in the second quarter of 2025. In addition, the UN-Habitat Oversight and Internal Controls Unit has taken up the task of property management and will, in collaboration with the Office, ensure that assets are registered in time and, in turn, will ensure proper determination of the beginning of the depreciation period that follows IPSAS principles. Implementation date: fourth quarter of 2025
A/75/5/Add.9, chap. II, para. 292 The Board recommended that UN-Habitat hold the Information and Communications Technology Committee meetings periodically in order to achieve the objectives and purposes established in Secretary-General's bulletin ST/SGB/2003/17 and the Committee's terms of reference.	Status: under implementation The UN-Habitat Information and Communications Technology Committee met once in 2024 and plans to hold three meetings in 2025. Implementation date: fourth quarter of 2025
A/76/5/Add.9, chap. II, para. 101 The Board reiterated the former recommendation that UN-Habitat avoid the ex post facto situation prior to the signing of new contracts.	Status: implemented A standard operating procedure has been implemented to transmit a contract expiry reminder to project managers on a quarterly basis with effect from the fourth quarter of 2024.
A/76/5/Add.9, chap. II, para. 107 The Board recommended that UN-Habitat perform its duties on contract management to ensure that comprehensive evaluations of vendor performance are conducted before processing any extension to existing contracts.	Status: implemented Payments to contractors and suppliers are processed only after a contractor performance report is completed by a project manager.
A/76/5/Add.9, chap. II, para. 132 The Board recommended that UN-Habitat, in collaboration with the United Nations Office for Project Services (UNOPS), amend the individual contractor agreement by further specifying the scope of entitlement in compliance with the above-mentioned administrative instruction.	Status: implemented UN-Habitat has no authority to influence and amend UNOPS individual contractor instruments and entitlements. Furthermore, owing to its dependence on field operations, the UN-Habitat business model relies on UNOPS human resources services. Given that this implementation is not under the control of UN-Habitat, the Board of Auditors is requested to close the recommendation.
A/76/5/Add.9, chap. II, para. 172 The Board recommended that UN-Habitat generate barcodes for all assets under its control, in order to keep all assets traceable, and fill in the acquisition dates that represent the beginning of the useful life of the assets.	Status: implemented All UN-Habitat assets without barcodes have been identified and coded.
A/76/5/Add.9, chap. II, para. 181 The Board recommended that UN-Habitat strengthen its travel planning process to ensure that the booking and purchase of tickets be finalized 16 calendar days in advance of the commencement of official travel.	Status: implemented UN-Habitat is monitoring compliance with the rule.
A/77/5/Add.9, chap. II, para. 45 The Board recommended that UN-Habitat regularly communicate with donors about the possibility of recollecting voluntary contributions receivable, especially for grants with closing status, and start the write-off or write-down process in time when eligible.	Status: implemented This recommendation has been overtaken by events. UN-Habitat is in the process of applying for IPSAS 47: Revenue, which will address the issue from with effect from 1 January 2026. UN-Habitat is requesting the Board to close this recommendation.

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/77/5/Add.9, chap. II, para. 66 The Board recommended that UN-Habitat review its post distribution and human resources regularly to further analyse its employment priorities and resources distribution and to facilitate the selection process when the necessary funding is in place.	Status: implemented UN-Habitat has since undertaken a review of its resource distribution, including post distribution. With the support of the Executive Office of the Secretary-General, UN-Habitat analysed its employment priorities and resource distribution, which were reflected in subsequent work programmes and budgets. Furthermore, UN-Habitat adopted an internal measure of scalability model that will inform the scaling up and down of employment priorities.
A/77/5/Add.9, chap. II, para. 109 The Board recommended that UN-Habitat establish a mechanism that gathers and cross-checks the data and hiring records of non-staff personnel, in compliance with further clarified Secretariat requirements, giving due consideration to the principle of obtaining the best value for the money.	Status: under implementation UN-Habitat is in the process of establishing a mechanism that gathers and cross-checks the data and hiring records of non-staff personnel. This process is ongoing. The Human Resources and Training Unit has resolved issues on staffing, and the task has been assigned for implementation. Implementation date: fourth quarter of 2025
A/77/5/Add.9, chap. II, para. 153 The Board recommended that UN-Habitat review its implementing partner policy and standard operating procedures for implementing partner selection to ensure that implementing partner selection is compliant with the general principles of fairness, integrity, transparency and effective competitiveness set by the Financial Regulations and Rules of the United Nations; and any necessary waiver should provide, among others, programmatic and financial justifications and detail the exceptional circumstances.	Status: under implementation The revision of the implementing partners policy is under way. The updated policy is designed to address gaps and risks identified by oversight bodies: internal audit (OIOS); external auditors (Board of Auditors); and other United Nations oversight bodies (e.g. Joint Inspection Unit). It also provides clarity on grey areas identified internally by UN-Habitat. It is intended to continue to sustain a strategic and risk-based approach to implementing partner management, aligned to the UN-Habitat strategic framework, taking into consideration recommendations from the oversight bodies and best practices employed by other United Nations entities. Implementation date: fourth quarter of 2025
A/77/5/Add.9, chap. II, para. 154 The Board recommended that UN-Habitat take necessary actions, including but not limited to reviewing its implementing partner policy and standard operating procedures for implementing partner selection to avoid splitting contracts.	
A/77/5/Add.9, chap. II, para. 162 The Board recommended that UN-Habitat build up and maintain a database of properly screened implementing partners for all of UN-Habitat to facilitate the implementing partner selection process and link it to the Umoja Implementing Partner Management Module to strengthen implementing partner data-sharing.	
A/77/5/Add.9, chap. II, para. 170 The Board recommended that UN-Habitat improve its standard operating procedures for implementing partner selection by setting up guidance for selecting prospective implementing partners and the threshold for accepting recommended implementing partners.	
A/77/5/Add.9, chap. II, para. 221 The Board recommended that UN-Habitat further clarify the laptop/computer allocation rules and standards to optimize laptop/computer procurement and allocation and reduce related operational costs.	Status: under implementation UN-Habitat is comparing the number of staff against the number of operational laptops. Thereafter, a memo will be issued in which the guidelines for issuing laptops will be reiterated. Implementation date fourth quarter of 2025

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/78/5/Add.9, chap. II, para. 31 The Board recommended that UN-Habitat strengthen the review of the budget for the information and communications technology strategy by submitting the information and communications technology budget to the Office of Information and Communications Technology for further consideration.	Status: implemented The UN-Habitat Information and Communications Technology Committee will convene in February 2025 to review the updated information and communications technology strategy and related budget for 2025.
A/78/5/Add.9, chap. II, para. 48 The Board recommended that UN-Habitat develop guidance on unearmarked grants to ensure the efficient and effective management of funds.	Status: under implementation UN-Habitat will develop guidance on unearmarked grants to ensure the efficient and effective management of funds. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 49 The Board recommended that UN-Habitat comply with the cash management policy, put in place a repayment plan for overdue loans, and ensure that internal loans are repaid in a timely manner.	Status: implemented UN-Habitat and the United Nations Office at Nairobi have a joint ongoing and regular monitoring process in place by reviewing overdue loans and taking the necessary action.
A/78/5/Add.9, chap. II, para. 57 The Board recommended that UN-Habitat develop a policy and establish a mechanism to ensure that programme support cost rates are in line with the United Nations policy and that exceptions to standard rates are properly reviewed and approved.	Status: implemented The Controller at United Nations Headquarters is in the process of finalizing a revised programme support cost policy to guide all Secretariat entities, including UN-Habitat. The first draft is under circulation for review and comments.
A/78/5/Add.9, chap. II, para. 65 The Board recommended that UN-Habitat take actions to strengthen the control of grants, including cleaning up deficit balances in grants accounts and settling the liability of closing grants, to ensure that projects are operationally and financially closed in a timely manner.	Status: under implementation UN-Habitat is designing a mechanism to regularly follow up on and correct grants with deficit balances. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 104 The Board recommended that UN-Habitat clarify the roles of the various offices in relation to implementing partner management, and designate a unit or office responsible for the overall coordination, oversight and management of implementing partners, including supervising the use of the implementing partners module.	Status: under implementation The revision of the implementing partners policy is under way. The updated policy is designed to address gaps and risks identified by oversight bodies: internal audit (OIOS); external auditors (Board of Auditors); and other United Nations oversight bodies (e.g. Joint Inspection Unit). It also provides clarity on grey areas identified internally by UN-Habitat. It is intended to continue to sustain a strategic and risk-based approach to implementing partner management, aligned to the UN-Habitat strategic framework, taking into consideration recommendations from the oversight bodies and best practices employed by other United Nations entities. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 105 The Board recommended that UN-Habitat strengthen the uploading of documents related to the selection of implementing partners, including review documents of the Implementing Partners Selection Committee, and improve the maintenance of the payment schedule and report schedule functions in the implementing partner module of Umoja.	
A/78/5/Add.9, chap. II, para. 115 The Board recommended that UN-Habitat appoint the members of the Implementing Partners Selection Committee through official documents signed by the person designated in the terms of reference of the Committee.	
A/78/5/Add.9, chap. II, para. 116 The Board recommended that UN-Habitat review various options to solve the issue of not meeting the quorum and ensure that only appointed members and designated alternates can participate in meetings.	

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/78/5/Add.9, chap. II, para. 117 The Board recommended that each member of the Implementing Partners Selection Committee sign a non-conflict of interest statement at every meeting prior to the review of proposals.	
A/78/5/Add.9, chap. II, para. 127 The Board recommended that UN-Habitat ensure that the information and communications technology requirements of all divisions and offices are effectively coordinated and consolidated in the development of applications.	Status: implemented The UN-Habitat Information and Communications Technology Committee will be considering the establishment of an entity-wide information and communications technology network of focal points from headquarters, divisions, regions and at the country level, which will be tasked with supporting the coordination and consolidation of the information and communications technology initiative entity-wide.
A/78/5/Add.9, chap. II, para. 162 The Board recommended that UN-Habitat continue to develop a clear strategy regarding the total number of core operational staff who are under UNDP and UNOPS contracts, implement the “lift and shift” project and move core operational staff with UNDP and UNOPS contracts to United Nations Secretariat contracts.	Status: under implementation UN-Habitat has overseen the transition of all UNOPS fixed-term staff to Secretariat contracts and is in the process of the conversion of United Nations Development Programme contracts as part of the Secretariat “lift and shift” project. UNOPS confirms a declining trend in fixed-term staff contracts since 2021, with the final ongoing contract ending in April 2025. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 167 The Board recommended that UN-Habitat strengthen its management of consultants and individual contractors by further clearly defining their roles, responsibilities and authorization levels within the agency’s hierarchy to ensure that they do not exceed their delegation of authority.	Status: under implementation Delegation of authority has recently been taken up by the Risk and Compliance Unit and will henceforth be managed by that unit. Regular reviews will be undertaken. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 172 The Board recommended that UN-Habitat follow strictly break-in-service regulations and develop mechanisms to ensure that the reappointment of staff fully meets the break-in-service requirement.	Status: under implementation UN-Habitat, in collaboration with the United Nations Office at Nairobi, will strengthen its compliance through a break-in-service policy. The Human Resources and Training Unit will closely monitor staff members on temporary appointments to ensure compliance with the mandatory break in service in accordance with administrative instruction ST/AI/2010/4/Rev.1. Three months before the appointment reaches the maximum 729-day duration, the Unit will notify the recommending officers, reminding them of the requirement to separate the staff member upon contract expiration. The staff members will also be informed accordingly. Implementation date: fourth quarter of 2025
A/78/5/Add.9, chap. II, para. 180 The Board recommended that UN-Habitat track the evaluation recommendations in a timely manner and complete the implementation of recommendations according to established timelines.	Status: implemented UN-Habitat consistently tracks and evaluates recommendations to ensure full compliance with and the implementation of recommendations.
A/79/5/Add.9, chap. II, para. 25 The Board recommended that UN-Habitat obtain the consent or official evidence of consultation from the donor before transferring balances of earmarked voluntary contributions to the unearmarked grant and specify clearly the utilization of the balances in the project financial reports or grant agreements in the future.	Status: implemented UN-Habitat, in consultation with the United Nations Office at Nairobi, has established a mechanism to ensure consultation with donors on the use of any remaining balances from earmarked voluntary contributions.

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/79/5/Add.9, chap. II, para. 31 The Board recommended that UN-Habitat review the status and cash balances of grants regularly and address cash balances in accordance with donor agreements before grants are closed, thereby enhancing the efficient utilization of funds.	Status: implemented Cash balances can be monitored using the Budget and Financial Management Service Power BI dashboard. At the end of September, there were 562 active grants, with 341 in award status and 221 in closing status (active = award + closing).
A/79/5/Add.9, chap. II, para. 40 The Board recommended that UN-Habitat obtain and review implementing partners' reports to monitor project progress and the utilization of advances in a timely manner, effectively measure advances and expenses and appropriately disclose accrued expenses.	Status: under implementation The revision of the implementing partners policy is under way. The updated policy is designed to address gaps and risks identified by oversight bodies: internal audit (OIOS); external auditors (Board of Auditors); and other United Nations oversight bodies (e.g. Joint Inspection Unit). It also provides clarity on grey areas identified internally by UN-Habitat. It is intended to continue to sustain a strategic and risk-based approach to implementing partner management, aligned to the UN-Habitat strategic framework, taking into consideration recommendations from the oversight bodies and best practices employed by other United Nations entities. Implementation date: fourth quarter of 2025
A/79/5/Add.9, chap. II, para. 50 The Board recommended that UN-Habitat allocate adequate funds for evaluations in the project budget and conduct evaluations of projects in line with the evaluation policies in order to ensure that evaluation activities are carried out effectively and that evaluation reports are publicly available.	Status: implemented This recommendation has been overtaken by a recommendation in the interim audit report of the Board of Auditors for 2024, which comprehensively reviewed UN-Habitat evaluation practices. UN-Habitat is requesting the Board to close this recommendation.
A/79/5/Add.9, chap. II, para. 60 The Board recommended that UN-Habitat disclose information on extrabudgetary posts more transparently and strengthen the monitoring of long-term positions, to ensure that the extrabudgetary resource estimates presented in the budget fascicles are as complete and accurate as possible.	Status: implemented UN-Habitat complies with the Secretariat instructions on the disclosure of positions. UN-Habitat cannot deviate from those instructions, given that they are strictly enforced by the Controller. UN-Habitat has strengthened the monitoring of positions and, consequently, any position not encumbered for more than 24 months is abolished and erased from the system.
A/79/5/Add.9, chap. II, para. 76 The Board recommended that UN-Habitat initiate implementation of the mainstreaming indicator, improve the quantity and quality of national reports and strengthen data analysis on the global urban monitoring framework to improve data availability for more robust monitoring and reporting on the New Urban Agenda.	Status: implemented UN-Habitat has taken steps to strengthen the capacity of Member States to produce data-informed and timely reports with improved quality. Such steps include the following: (a) Road map to the "New Urban Agenda: reinvigorating the 2026 momentum" finalized; (b) Four New Urban Agenda-related sessions and one training session held at the twelfth session of the World Urban Forum; (c) Advocacy done on the New Urban Agenda and national reporting in the Executive Board; (d) New Urban Agenda task team meetings held before the World Urban Forum; (e) E-learning course on New Urban Agenda reporting launched; (f) Webinar on New Urban Agenda reporting being developed; (g) New Urban Agenda platform being updated; (h) New Urban Agenda Asia-Pacific regional platform being developed (with the External Relations, Strategy, Knowledge and Innovation Division supporting the UN-Habitat Regional Office for Asia and the Pacific).

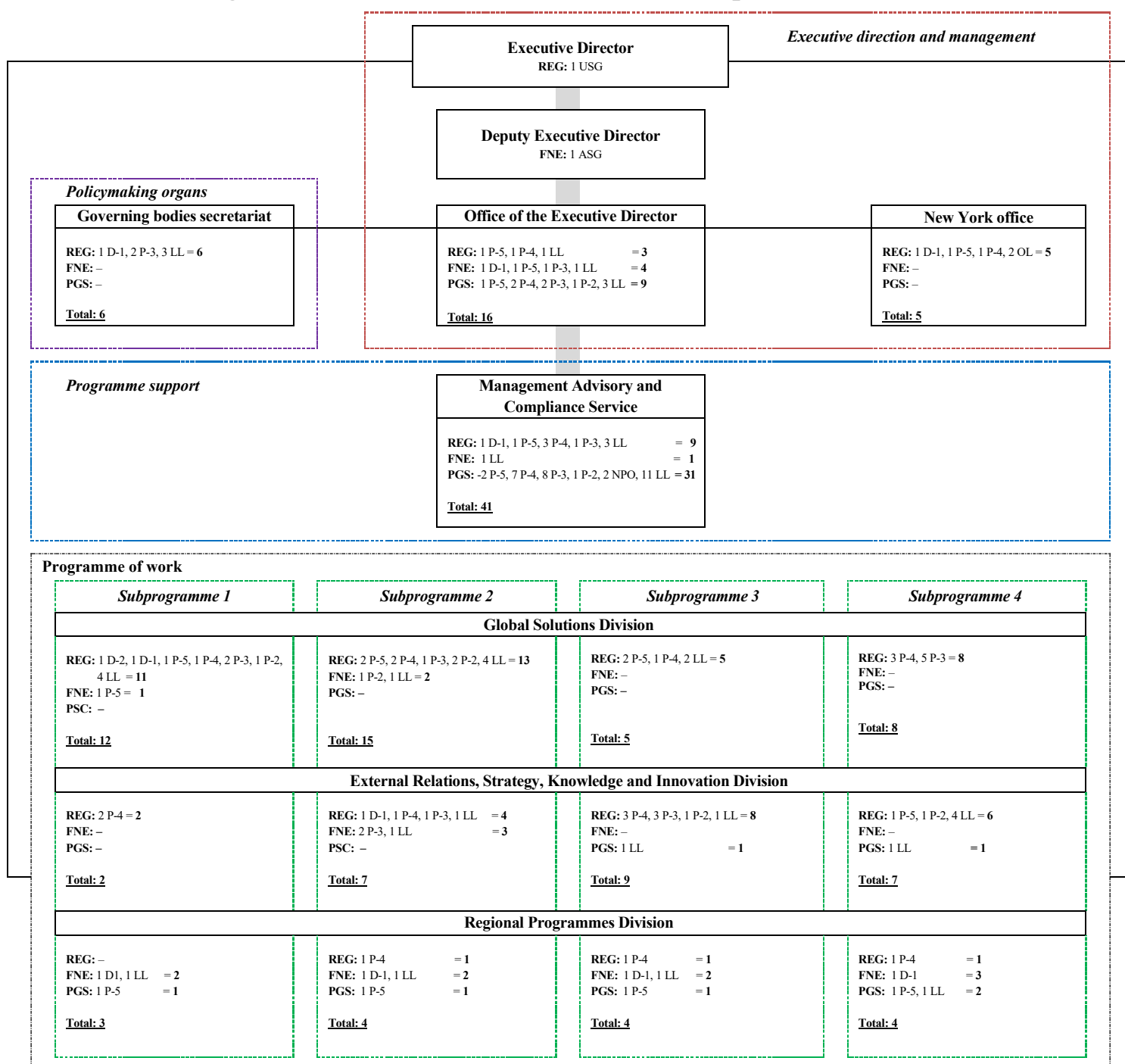
<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/79/5/Add.9, chap. II, para. 86 The Board recommend that UN-Habitat enhance its capacities in monitoring and reporting on the achievement of Sustainable Development Goal 11 and produce a progress report on indicators 1.4.1 and 1.4.2 demonstrating horizontal collaboration and coordination as a custodian agency for the Goal and the indicators.	Status: under implementation UN-Habitat is still working towards strengthening Sustainable Development Goal 11 capacities. It is on track to replace the position of Statistician (P-4) that is key for reporting on Goal 11. It is also awaiting the financing of the scalability model by which key positions have been earmarked to strengthen data and Goal 11 and indicator 1.4.1 and 1.4.2 monitoring roles. In 2023, UN-Habitat produced the Goal 11 synthesis report, which documented progress on all Goal 11 targets and indicators. For 2024, it was unable to produce the relevant reports for target 1.4 (indicators 1.4.1 and 1.4.2) owing to limited funding and to austerity measures. These two indicators still lack the volume of required data to produce the global and regional reports. UN-Habitat is hopeful that, in future, once more staff are onboarded and finances improve, it will be able to build up the relevant capacities in countries to produce the relevant data and produce the relevant progress reports. Implementation date: fourth quarter of 2025
A/79/5/Add.9, chap. II, para. 87 The Board recommended that UN-Habitat strengthen the monitoring of Sustainable Development Goal progress at the project level by ensuring that every approved project makes correct indicator links and that it draw clear conclusions on project sustainability in the evaluation report.	Status: implemented Project compliance with Sustainable Development Goal tagging on target level in the Integrated Planning, Management and Reporting module has been addressed in the fourth quarter monitoring report and will be monitored and followed up henceforth to further increase compliance.
A/79/5/Add.9, chap. II, para. 94 The Board recommended that UN-Habitat optimize the Cities Investment Facility portal and exploit the Facility's potential as the accelerator of the Sustainable Development Goal Cities' flagship initiative in terms of fundraising.	Status: implemented Only proposals that meet the required criteria are uploaded to the portal. Therefore, at the time of the audit, only 15 proposals had been assessed and met the criteria (and were subsequently uploaded to the portal). There is no plan or need to upload 99 proposals to the portal. UN-Habitat has adopted a new vision under the new Executive Director. A new fundraising approach with international finance institutions has been established. Negotiations with various international finance institutions are ongoing.
A/79/5/Add.9, chap. II, para. 109 The Board recommended that UN-Habitat strengthen the background and risk assessments in the project planning stage and improve the accuracy of budget preparations, to ensure that projects are completed within the planned time frame and budget.	Status: implemented Improving the accuracy of budgets and the completion of projects within the planned budget is ensured by the Management, Advisory and Compliance Service representative in the Project Review Committee, which reviews budgets. Risk frameworks are entered in the Integrated Planning, Management and Reporting module and will be followed accordingly through the quarterly module monitoring reports (as from the 2025 first quarter report). The Committee has established a quarterly monitoring process to identify projects at risk and share information with project managers for subsequent action. The Risk and Compliance Unit has also been added to the Project Review Committee to ensure a quality assessment of project risks at the planning stage.

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/79/5/Add.9, chap. II, para. 110 The Board recommended that UN-Habitat strengthen expenditure control to ensure consistency with budgets through the conduct of a regular review of a project's substantive work and consolidate it with financial information in the Enterprise Core Component module, and regularly submit high-quality financial and progress reports to donors, in order to enhance the latter's confidence in UN-Habitat.	Status: under implementation UN-Habitat will establish a monitoring mechanism for project expenditure and budget performance. Implementation date: fourth quarter of 2025
A/79/5/Add.9, chap. II, para. 111 The Board recommended that UN-Habitat update the information regarding projects in the integrated planning, management and reporting module on a timely basis to ensure consistency with the actual status.	Status: implemented UN-Habitat issues quarterly monitoring reports to ensure that indicators are updated on a regular basis. Non-compliance is followed up and escalated for action. Results-based management training also includes a session on the Integrated Planning, Management and Reporting module. The updated Project Review Committee guidelines also contain guidance on the Integrated Planning, Management and Reporting module to improve compliance and reduce errors and avoid differing ways of entering information in the module by project teams.
A/79/5/Add.9, chap. II, para. 118 The Board recommended that UN-Habitat comply with the Programme Review Committee guideline and the integrated planning, management and reporting module deployment policy to ensure that the projects are approved firstly in the module, and update the guideline to clarify the role of the module in programme and project approval.	Status: implemented UN-Habitat has issued a guideline that no project should spend money before the Integrated Planning, Management and Reporting module process is complete. In addition, UN-Habitat is launching a process of identifying unapproved projects in the module for correction.
A/79/5/Add.9, chap. II, para. 126 The Board recommended that UN-Habitat strengthen compliance oversight of the signing of community agreements, review the existing payment terms of community agreement, considering the on-the-ground reality in the relevant country office, and establish appropriate payment terms to control financial risks.	Status: under implementation The revision of the implementing partners policy is under way. The updated policy is designed to address gaps and risks identified by oversight bodies: internal audit (OIOS); external auditors (Board of Auditors); and other United Nations oversight bodies (e.g. Joint Inspection Unit). It also provides clarity on grey areas identified internally by UN-Habitat. It is intended to continue to sustain a strategic and risk-based approach to implementing partner management, aligned to the UN-Habitat strategic framework, taking into consideration recommendations from the oversight bodies and best practices employed by other United Nations entities. Implementation date: fourth quarter of 2025
A/79/5/Add.9, chap. II, para. 132 The Board recommended that UN-Habitat integrate regulations of community agreement management into the implementing partner policy, include the standardized completion report at the organization level and review the existing community agreement template to ensure compliance with the updated implementing partner policy.	
A/79/5/Add.9, chap. II, para. 140 The Board recommended that UN-Habitat enhance the overall oversight of payments in agreements between United Nations entities, present prerequisites and payment ratios clearly and upload all prerequisite documents to the Umoja grantor management module to facilitate payment verification.	
A/79/5/Add.9, chap. II, para. 151 The Board recommended that UN-Habitat standardize the due diligence criteria for implementing partners and adhere strictly to them to ensure quality and effectiveness.	
A/79/5/Add.9, chap. II, para. 152 The Board recommended that UN-Habitat expand the indicators for assessing implementing partner performance to ensure a comprehensive and objective evaluation, link the indicators to the overall performance rate and share the evaluation results of all implementing partners within the organization.	

<i>Body and brief description of the recommendation</i>	<i>Action taken to implement the recommendation</i>
A/79/5/Add.9, chap. II, para. 159 The Board recommended that UN-Habitat adhere strictly to the implementing partner policy regarding the selection of implementing partner auditors, the allocation of budgets for implementing partner audits and the provisions for implementing partner payments; conduct comprehensive audits on implementing partners, covering all required audit services in line with the terms of reference; and establish a knowledge base for audit findings and recommendations to identify key control risks for future collaborations.	
A/79/5/Add.9, chap. II, para. 165 The Board recommended that UN-Habitat not split requirements for the same or related requirement in an effort to bypass the bidding process.	Status: implemented The Afghanistan country office has already aligned all its procurements with country requirements and already plans to make procurements of less than \$50,000 within Afghanistan; beyond that amount, to arrange for procurement by the UN-Habitat Regional Office for Arab States and/or the United Nations Office at Nairobi. The Regional Office for Arab States has a delegation of authority for up to \$300,000.

Annex II

Organizational structure of UN-Habitat and post distribution for 2026



Abbreviations: FNE – Foundation non-earmarked; REG – regular budget; PGS – programme support; USG – Under-Secretary-General; ASG – Assistant Secretary-General; D – Director; P – Professional; NPO – National Professional Officer; RB – regular budget; USG – Under-Secretary-General; XB – extrabudgetary.