
The seventieth meeting of the ad hoc working group on programmatic, budgetary and administrative matters of the Executive Board

Monday, 3 November 2025, from 11.00 to 13.00 and 14.00 to 16.00 East Africa Time

Update on the Structure and division of responsibilities for the implementation of the Strategic Plan for the period 2026-2029

Report of the Executive Director

1. The present report will present the reviewed structure of UN-Habitat and the division of responsibilities for the implementation of the Strategic Plan for the period 2026-2029.
2. The report is in line with decision 2025/1 (c) of the Executive Board during its first session in March 2025.
3. In this decision, the Executive Board requested the Executive Director to present to the Executive Board, at its third session of 2025, any updates regarding the structure and human resources of UN-Habitat, in particular posts funded by the United Nations regular budget and by the non-earmarked budget of the United Nations Habitat and Human Settlements Foundation¹.
4. The Executive Board also requested the Executive Director to present to the Executive Board, at its third session of 2025, the division of responsibilities within UN-Habitat for implementation of the strategic plan 2026–2029².
5. Further, the Executive Board requested the Executive Director to present to the Executive Board, at its third session of 2025, an updated version of the draft scalability model for the non-earmarked budget of the United Nations Habitat and Human Settlements Foundation³.

A. Reviewed Structure of UN-Habitat and distribution of responsibilities

6. This section of the report presents the organisation structure of UN-Habitat in line with paragraph 8 of decision 2025/1 (c) of the Executive Board.

Key recommendations from E&Y, MOPAN and OIOS

7. The Executive Director of UN-Habitat led the management team in a review of the organisation structure of UN-Habitat. The ongoing revision of UN-Habitat's organizational structure follows the adoption of its Strategic Plan for 2026–2029. This process also addresses directly the recommendations issued in recent reviews and audits by Ernst & Young (E&Y),

¹ Paragraph 8 of decision 2025/1 of Executive Board session of March 2025

² Paragraph 9 of decision 2025/1 of Executive Board session of March 2025

³ Paragraph 10 of decision 2025/1 of Executive Board session of March 2025

the Multilateral Organisation Performance Assessment Network (MOPAN), and the Office of Internal Oversight Services (OIOS).

8. These reviews collectively identified a common set of priorities for institutional adjustment, which may be summarized into three key imperatives:

- a). Rationalize the organizational structure;
- b). Decentralize authority and delivery capacity; and
- c). Stabilize core institutional functions.

9. Regarding the need to rationalize, in its 2024 midterm evaluation of the Strategic Plan 2020–2025, OIOS identified:

- a). Structural inefficiencies and misalignment;
- b). Ill-defined coordination across subprogrammes;
- c). Lack of role clarity and accountability across organizational components

10. With respect to full alignment of the organisation, Ernst & Young (E&Y) recommended the streamlining of divisions and units by reducing overlaps and fragmentation and improving overall coherence. They also recommended aligning of organizational design with **UN Secretariat standards**, using scope, function, and impact - as opposed to size - as guiding criteria. Furthermore, E&Y also recommended ensuring structural alignment with the Strategic Plan and Results-Based Management (RBM) framework.

11. On the part of decentralisation, **E&Y** emphasized the need to empower regional offices through enhanced authority, resourcing, and accountability mechanisms for field-level delivery. On the other hand, **MOPAN** called for strengthened alignment between corporate and regional structures while **OIOS** highlighted weaknesses in decentralization, citing limited authority, insufficient staffing, and inadequate operational guidance at the regional and country levels.

12. Regarding stabilisation, OIOS, pointed to funding insecurity. On the other hand, MOPAN recommended the stabilization of institutional foundations: through the consolidation of governance, management, and resourcing to ensure sustainability. E&Y suggested to elevate core corporate functions, such as legal, strategic planning, partnerships and communications.

13. In the revised structure, UN-Habitat has prioritized these 3 elements. The revised organizational structure of UN-Habitat reflects a deliberate effort to integrate these three imperatives - **rationalization, decentralization and stabilization** - as central design principles. It also ensures great alignment with the new Strategic Plan.

14. To **Rationalize**, UN-Habitat aims to clarify roles and accountabilities, reduce overlaps, and ensure that our structure is fully aligned with the Strategic Plan. **Decentralize** means better defining the respective roles of Headquarters, Regional, and Country Offices, and empowering regional offices to lead implementation and coordination in the field; while **Stabilize** focuses on consolidating governance, management, and resourcing systems, while elevating core corporate functions like strategic planning to a more integrated, strategic level.

Strategic Plan 2026-2029

15. A central focus of the revised structure is achieving full alignment with the Strategic Plan 2026–2029, ensuring that organizational arrangements directly support the Plan’s objectives and implementation.

16. The Strategic Plan outlines five guiding principles to be embedded in the revised organizational structure:

- a). **Strategic Alignment with Core Mandate:** The structure must centre on UN-Habitat’s core mandate—housing, land, and basic services—as key drivers of sustainable urbanization.
- b). **Integrated Delivery:** The structure is designed to enable coherent delivery across the five means of implementation: planning, governance/localization, knowledge/digitalization, partnerships, and financing. It also promotes coherence between normative and operational work; cross-regional collaboration and joint programming.
- c). **Decentralization:** Echoing recommendations from E&Y, MOPAN, and OIOS, the Strategic Plan emphasizes decentralized delivery through empowered regional and country offices and strengthened delegation of authority between Headquarters, Regional Offices and Country Offices.
- d). **Organizational Modernization:** In line with the UN 2.0 transformation agenda, the revised structure integrates enablers such as: Data and digital technologies and innovation. It also promotes streamlined, agile structures that foster collaboration, accountability, and responsiveness across programmatic and support functions (in line with UN80 transformations).
- e). **Focus on Results and Partnerships:** The structure embeds functions for: i). Impact measurement, ii). Partnerships iii). resource mobilization and iv). Strategic communications.

17. The five new subprogrammes under the Strategic Plan 2026–2029 were developed through a consultative and evidence-based process involving all divisions, regional offices, and key stakeholders. This process mapped the Organization’s core functions, comparative advantages, and thematic priorities against the five guiding principles of the Strategic Plan: strategic alignment, integrated delivery, decentralization, modernization, and focus on results and partnerships. The resulting subprogrammes are: Subprogramme 1 – Housing, Land, Basic Services and Urban Environment; Subprogramme 2 – Planning, Finance Policy, Localization and Governance; Subprogramme 3 – Knowledge, Data, Digitalization and Capacity Development; Subprogramme 4 – Partnerships, Coalitions, Advocacy and Communication; and Subprogramme 2 – Technical Cooperation and Resource Mobilization.

18. Each subprogramme was structured to reflect a distinct yet interconnected function within UN-Habitat’s mandate, ensuring coherence between normative guidance, operational delivery, and partnership engagement. Together, they provide a clear framework for results-based management, accountability, and impact measurement, while enhancing cross-division collaboration and field responsiveness in line with the UN80 transformation agenda.

19. The new Strategic Plan also fosters a culture of **performance, transparency, and continuous learning** to enhance value delivered to Member States.

The New Organisation Structure

20. The new structure is designed to support implementation of the 2026–2029 Strategic Plan through five divisions. Together, these divisions form a streamlined, coherent structure focused on delivery and results. The five divisions are:

- i. Office of the Executive Director (OED)
- ii. Global Knowledge and Advocacy Division (GKAD)
- iii. Global Solutions Division (GSD)
- iv. Regional Programmes Division (RPD)
- v. Corporate Management Division (CMD)

21. This organigram shows how the new structure will be operationalized, with clear accountability and stronger links between policy, knowledge, and field delivery.

22. The setup integrates data, innovation, and partnerships under Knowledge and Advocacy, consolidates normative guidance, policy, and technical expertise in Global Solutions, and reinforces regional leadership through the Regional Programmes Division.

23. The organigram for the new organisation structure is presented in Annex I, showing branches and branch equivalents, sections, and units/teams under the divisions.

I. Office of the Executive Director

24. At the center of the structure, the Office of the Executive Director provides overall leadership and coordination. The Office of the Executive Director comprises of the following:

- a). Two (2) branch equivalents which are the Secretariat of Governing Bodies and the New York Office.
- b). Two (2) section equivalents namely the Geneva Office and the Brussels office.
- c). Four (4) units which include the Independent Evaluation Unit, the Legal Unit and the Resource Mobilisation Unit within the Office of the Executive Director. The Montreal office is a unit equivalent under the New York office which covers the Agencies work with North America..

25. There are two new unit equivalents under the Office of the Executive Director namely the Resource Mobilisation Unit which used to be in the old External Relations, Strategy, Knowledge and Innovation Division (ERSKID) and the Montreal Office which was established as a project office later.

Summary of Responsibilities

26. The overall responsibilities of the Office of the Executive Director is to provide ***executive direction and management*** for UN-Habitat. It serves as the central leadership and coordination body of the organization. It is responsible for providing strategic direction, ensuring the effective implementation of the agency's mandate, and overseeing the delivery of its global programmes and operations., The Executive Director, as the head of UN-Habitat, leads the organization in promoting sustainable urban development and human settlements, while also representing UN-Habitat at the highest levels within the United Nations and with external partners.

27. Working through the Office of the Chief of Staff, the Legal Office and the Evaluation Office, OED carries out advisory and coordination functions that help translate strategic priorities into actionable plans, drive institutional reforms, and align internal operations with organizational goals. It also provides legal advice and ensures compliance with organizational rules and regulations and manages legal risks associated with the agency's operations and partnerships; and is responsible for evaluating the relevance, effectiveness, an impact of UN-Habitat's programmes, thereby support organizational accountability.

28. Through the Secretariat of the Governing Bodies (SGB), the Office of the Executive Director is responsible for external relations with Member States and for servicing the Governing Bodies of UN-Habitat and their subsidiary bodies such as bureaus and open-ended Expert Working Groups. It is also responsible for high-level liaison and communication with Governments and Permanent Missions, as well as for providing guidance and advice to the Organization on diplomatic and political matters. Among many other responsibilities, SGB facilitates and shares information relating to the work of Member States and their respective Governing Bodies in their decision-making. It aims to strengthen and promote effective engagement and communication between UN-Habitat's leadership and Member States, as well as to foster stronger collaboration between the Permanent Representatives based in Nairobi and Member States in New York and other regions.

29. The New York Office, the Geneva Office and the Brussels Office ensure that the organization's strategic alignment, advocacy, and reporting within UN intergovernmental frameworks; liaise at Headquarters in New York with EOSG, OPGA, ECOSOC, Member State Group of Friends, UN agencies headquartered in New York and support UN Habitat's networks in North America in support of the agencies work on advocacy, technical assistance, knowledge and capacity building; position UN-Habitat in the humanitarian-development continuum, fostering partnerships with Geneva-based agencies and promoting the organization's operational and policy contributions in crisis contexts; and also acts as UN-Habitat's EU and donor gateway, focusing on partnership management, programme financing, and policy advocacy to sustain funding flows and strategic visibility in Europe.

30. Last but not least, The Donor Relations unit positions UN-Habitat as a trusted and strategic partner of choice for donors through proactive, transparent, and impact-driven engagement that maximizes investment in sustainable urbanization

31. All the work of the Office of the Executive Director contributes to executive direction and management except for the Secretariat to Governing Bodies which contributes to policymaking organs thematic area and the Resource Mobilisation Unit which contributes to Subprogramme 5, Technical Cooperation & Resource Mobilization.

II. Global Knowledge and Advocacy Division

32. The former *External Relations, Strategy, Knowledge and Innovation Division* has been renamed to better reflect its mandate. The *Global Knowledge and Advocacy Division* focuses on data, innovation, stakeholder engagement, and strategic communications to enhance the visibility of UN-Habitat and strengthen its partnerships. The name of the former "External Relations, Strategy, Knowledge and Innovation Division" to align with its mandate.

33. These functions drive data, analytics, innovation, and strategic communication, strengthening UN-Habitat's visibility and evidence base.

34. The work of this transformed division will be carried out through two (2) branches which are the *Knowledge and Innovation Branch* and the *Communications and Advocacy Branch*.
35. The Knowledge and Innovation Branch has three (3) sections namely i). the Global Research and Analytics Section; ii). the Capacity Development Section; and iii). the Data and Innovation Section. The Data and Innovation Section is further organized into two specialized units called the Data and Statistics Unit and the Digitalisation and Innovation Unit.
36. On the part of the Communications and Advocacy Branch, work will be organised through one (1) section and three (3) units. The Branch focuses on outreach, visibility, and stakeholder engagement.
37. The Communications Section has one unit known as the Design and Production Unit
38. Two (2) units namely the Human Rights and Social Inclusion Unit and the Advocacy Stakeholders Unit have direct reporting lines to the head of the branch.
39. The Global Knowledge and Advocacy Division also has the **World Urban Forum** Section and the **Events Unit** with direct reporting lines to the division director.
40. Notable changes made in this transformation include the transfer of the Strategic Planning and Monitoring functions to the Corporate Management Division and the movement of the Donor Relations functions to the Office of the Executive Director. The new divisions also saw the incoming transfer of the Human Rights and Social Inclusion functions from the Global Solutions Division.
41. The relocation of the Human Rights and Social Inclusion Unit from the Global Solutions Division to the Global Knowledge and Advocacy Division strengthens the integration of human rights and inclusion within UN-Habitat's global advocacy, stakeholder engagement, and communications work. This alignment ensures that human rights and social inclusion are embedded across the organization's external messaging, partnerships, and visibility efforts, while fully preserving and reinforcing the Unit's substantive normative role. The Unit will continue to provide technical guidance and normative inputs across all thematic areas, now with greater reach and influence through enhanced collaboration with advocacy, data, and innovation functions in line with the UN80 principles of coherence, inclusion, and impact.
42. The relocation of the Capacity Development Unit to the Global Knowledge and Advocacy Division reinforces the centrality of learning, knowledge sharing, and institutional strengthening within UN-Habitat's global knowledge and innovation ecosystem. This move situates capacity development alongside data, analytics, and advocacy functions, enhancing coherence between normative guidance, evidence generation, and learning delivery. The Unit's role remains fully preserved, while its positioning within GKAD amplifies its reach, enabling more strategic partnerships, digital learning initiatives, and cross-regional knowledge exchange in support of the UN80 vision of a more agile, networked, and future-ready UN-Habitat.

Summary of Responsibilities

43. The Global Knowledge and Advocacy Branch has the responsibility of positioning UN-Habitat as a global thought leader, principal advocate and partner of choice on adequate

housing and sustainable urban development to realize the New Urban Agenda and the Sustainable Development Goals.

44. The division is also responsible for promoting improved access to housing, land and basic services by providing cutting-edge research, data-driven insights, digital innovations and capacity development solutions, while advancing compelling messages, narratives and advocacy collaborating with relevant stakeholders to foster transformative and on-the-ground policy action.

45. Through the Knowledge and Innovation Branch, it provides authoritative global thought leadership on housing, land and basic services, reshaping policy narratives and global action by equipping policy makers and stakeholders with policy research, data intelligence, and digital tools, as well as capacity development solutions.

46. The Communications and Advocacy Branch catalyses global action for housing land and basic services through compelling messaging, robust advocacy platforms, and building multi-stakeholder coalitions to mobilize political will, inspire widespread citizen action, and ensure the housing and urban agendas are prioritized at every level of policy making.

47. The Global Knowledge and Advocacy Branch is responsible for implementation of subprogramme 3 (SP3: Knowledge, data, digitalization and capacity development) and subprogramme 4 (Partnerships, coalitions, advocacy and communication).

48. The World Urban Forum and the Events Unit play a central role in positioning UN-Habitat as a global convener on sustainable urbanization. The World Urban Forum Unit leads the planning and delivery of the Forum as the organization's flagship platform for dialogue, partnership, and knowledge exchange, while the Events Unit ensures coherence, quality, and visibility across all major corporate and thematic events. Together, they strengthen UN-Habitat's global advocacy, stakeholder engagement, and impact by connecting policy, practice, and partnerships on the world stage.

III. Global Solutions Division

49. The Global Solutions Division leads on normative work, policy, and technical cooperation, translating the Strategic Plan into actionable guidance and standards. It comprises of two branches namely the Planning, Finance & Policy Branch and the Housing, Land & Basic Services Branch.

50. The Planning, Finance and Policy Branch includes two sections: Planning and Finance and Policy and Legislation. This branch anchors UN-Habitat's core normative and policy work, providing the frameworks and tools that guide sustainable urban development. The Planning, Finance & Policy Branch has two sections known as the Planning & Finance Section and the Policy & Legislation Section. There are no units for this branch.

51. The Housing, Land and Basic Services Branch has two sections. The Land, Housing and Informal Settlements Section includes the Global Land Tools Network "GLTN" team and the Cities Resilience Global Programme "CRGP" (a Project Office) in Barcelona. The Urban Basic Services Section includes the Global Water Operators Alliance "GWOPA" (Project Office) in Bonn and the Waste Wise Cities Unit. Together, these areas advance policy and technical support for housing, land governance, and essential urban services.

52. In addition, the Global Solutions Division hosts two cross-cutting sections which report directly to the Division Director. The Climate Change and Urban Environment Section

which leads work on resilience and environmental sustainability and the SDGs Localization and Governance Section which supports multi-level governance and local implementation of the SDGs, through the Local2030 Project Office in Bilbao and the SDG Cities and Multi-level Governance Unit.

Summary of Responsibilities

53. The mission of the Global Solutions Division is to lead the development and integration of globally applicable norms, tools, and methodologies that empower UN-Habitat to deliver sustainable impact aligned with the ambitions of the NUA and the SDGs in countries, cities and communities centred on the Strategic Plan's focus on adequate housing, land, and basic services.

54. The vision of GSD is to scale up its sustainable and inclusive urban solutions through normative excellence and its support to strategic country and regional programming and innovations — enabled by global guidance and partnerships, and integrated action on housing, land, and basic services.

55. To realize this vision, the key responsibilities of the Division are the following:

56. Develop norms, standards, tools, methodologies, legal and regulatory frameworks on sustainable urban development at global, regional, and national level, with a focus on the thematic areas described in paragraphs above.

57. Provide normative guidance to global, regional, and country programming to effectively deliver on the strategic focus of the Strategic Plan

58. Provide technical and policy advice on approaches and methodologies to governments and other stakeholders

59. Substantively support the Programme Review Committee to ensure high-quality integration of normative tools and experiences to programme & project design

60. Ensure thematic inputs to and normative coherence of the external narratives and advocacy of UN-Habitat, including reporting on the NUA, SDG 11, and the Strategic Plan.

IV. Regional Programmes Division

61. The Regional Programmes Division is the backbone of UN-Habitat's field delivery. It comprises of the five regional offices. Each regional office leads programme coordination, partnerships, and country support, ensuring the Strategic Plan is implemented in context-specific ways. The five regional offices are:

- a) Regional Office for Africa (ROAf)
- b) Regional office for Asia and Pacific (ROAP)
- c) Regional Office for Latin America and the Caribbean (ROLAC)
- d) Regional Office for Arab States (ROAS), and
- e) Regional Office for Eastern Europe and Central Asia (ROEECA)

62. In addition to the regional offices, the revised Regional Programmes Division includes two key section equivalents namely i). the Regional Advisory and Projects Support Section,

which hosts the Urban Lab and IFI team, and ii). the Urban Crises Response and Humanitarian Affairs Section. These report directly to the director of the division. Also reporting directly to the director are two additional teams — the Programme Review Committee (PRC) Secretariat and the Individual Country Offices.

63. Together, these ensure coherent regional delivery, humanitarian response, and country-level impact.

Summary of Responsibilities

64. The Regional Programme Division (RPD) provides strategic, technical, and operational leadership for UN-Habitat's regional and country-level operations. The Division ensures that the Organization's programmes are coherent, results-oriented, and aligned with the Strategic Plan 2026–2029, supporting Member States and partners to advance sustainable urbanization and the implementation of the New Urban Agenda (NUA) and the Sustainable Development Goals (SDGs).

65. The mission of RPD is to coordinate and strengthen the delivery of UN-Habitat's mandate at regional and country levels through effective guidance, programme development, and resource mobilization, in close collaboration with other divisions.

66. The vision of RPD is to enable UN-Habitat's field offices to deliver impactful, integrated, and country-driven solutions that advance sustainable urban development in line with global priorities and national needs.

67. The revised RPD comprises two sections and two units: the Regional Advisory and Project Support Section, the Urban Crises and Humanitarian Affairs Section, and the Programme Review Committee (PRC) Unit and Individual Country Offices unit.

68. These structures, together with the five Regional Offices and individual Country Offices, contribute primarily to Subprogramme 5 (Technical Cooperation and Resource Mobilization) of the Strategic Plan 2026–2029.

69. The consolidation of the Urban Crises and Humanitarian Affairs Section within the Regional Programme Division (RPD) brings together previously dispersed crisis-related functions into a coherent framework linking policy, operations, and field delivery. As crisis response is primarily driven at the regional and country levels, placing this function in RPD ensures closer coordination with field offices and more agile technical and operational support, including surge capacity. The Section maintains a strong normative role, working with the Global Solutions Division (GSD) and the Urban Lab to develop policy guidance and practical urban solutions, and with UNON and the Corporate Management Division (CMD) to ensure efficient operational and administrative support. It also liaises with the Inter-Agency Standing Committee (IASC) and partners to strengthen inter-agency coordination. This consolidation enhances UN-Habitat's ability to deliver integrated, context-responsive support aligned with the Urban Crisis and Resilience Impact Area of the Strategic Plan 2026–2029.

70. The relocation of the Urban Lab to the Regional Programme Division (RPD) strengthens the link between urban design expertise and field implementation, ensuring that projects and programmes are grounded in integrated, evidence-based planning approaches. As a core mechanism for technical project support, the Urban Lab works directly with regional and country offices to provide spatial, financial, and policy solutions tailored to local contexts. Positioning it within RPD enables closer alignment with project pipelines, donor engagement, and country-level delivery, while maintaining strong collaboration with the Global Solutions

Division (GSD) on normative tools and methodologies. This move enhances the Lab's ability to translate global knowledge into actionable, context-specific interventions, directly contributing to the Urban Crisis and Resilience and Inclusive Planning and Governance impact areas of the Strategic Plan 2026–2029.

V. Corporate Management Division

71. The Corporate Management Division (CMD) is the backbone for provision of administrative support to institutional operations, ensuring efficiency, risk management, compliance and accountability. It supports organizational performance and delivery. The division comprises of four sections.

- a) Budget and Finance Section,
- b) Human Resources Management Section
- c) Strategic Planning and Monitoring Section
- d) Risk Management and Operational Support Section

72. Except for the incoming transfer of the Strategic Planning and Monitoring Section, the division has maintained its previous structure with minor changes that include the merger of the three functions namely Operational Support, Risk Management and Compliance and ICT under one section known as the Risk Management and Operational Support Section.

Summary of Responsibilities

73. As UN-Habitat advances toward implementation of its 2026–2029 Strategic Plan, under the distribution of responsibilities framework, the Corporate Management Division will continue to provide corporate administrative programme support functions under the programme support thematic area through the four sections. In an effort to improve efficiency and strengthen the programme implementation with the risk management and internal controls lenses, risk management, operational support and ICT functions have been merged into one section under a single senior headship under the Risk Management and Operational Support Section.

74. Among other functions, the Risk Management and Operational Support Section (RMOS), through the Risk Management and Compliance Unit will lead audit coordination with OIOS and the UN Board of Auditors, ensuring effective planning and follow-up. It supports enterprise risk management by maintaining risk registers, guiding staff on risk management and serving as Secretariat to the UN-Habitat HQ Risk Oversight and Advisory Committee. RMCU directly manages risks related to implementing partners, oversees internal controls, and ensures compliance and efficiency in property and procurement management. Through Operational Support team, programme management officers deployed to all divisions and regional offices will support project development and manage project resources in direct implementation of projects across the globe. The ICT Unit will, among others, support all facets of ICT including providing guidance, advisory and compliance in ICT, support cybersecurity and data protection for normal operations and during events.

75. The Strategic Planning and Monitoring Section (SPMS) is responsible for the corporate strategic planning and monitoring functions of UN-Habitat, ensuring coherence and alignment between the Organization's Strategic Plan, Annual Work Programme and corporate reporting frameworks. The section will also be key in supporting work programme submissions and reporting to intergovernmental bodies including the Executive Board, its bureaus and its working groups, the General Assembly, the Committee for Programmes and Coordination

(CPC) and others. Locating this section within the Corporate Management Division (CMD) reinforces the integration of strategic planning with budgeting, performance management, and organizational accountability. It ensures a direct link between planning and resource allocation processes, strengthens results-based management, and enhances coherence across programmatic and administrative functions a critical enabler for effective delivery under the Strategic Plan 2026–2029.

76. The Human Resources Management Section (HRMS) will remain pivotal in enabling the organization to fulfil its mandate. By driving strategic workforce planning, targeted talent acquisition, and aligning staff capabilities with evolving priorities such as adequate housing, climate resilience, inclusive urbanization, and urban crisis, HRMS will continue to ensure operational effectiveness across headquarters and field offices for both staff and affiliate personnel. It will continue fostering a performance-driven, inclusive culture that promotes accountability, innovation, and collaboration, while embedding strategic HR practices into organizational processes that streamline gender parity and geographical inclusivity.

77. The Budget & Finance Section (BFS) will support all divisions with structured budget preparation, management and reporting functions across all the thematic areas of the new Strategic Plan and carry out financial management and financing responsibilities delivering impact across all programmes. The functions will include organisational management, financial monitoring, financial controls, compliance and financial advisory support. The section will also be key in supporting budgetary submissions and reporting to intergovernmental bodies including the Executive Board, its bureaus and its working groups, the General Assembly, the Advisory Committee on Administrative and Budgetary Questions (ACABQ) and others.

B. Update on the Human Resources of UN-Habitat

78. This section of the report presents and update on the human resources of UN-Habitat in line with paragraph 9 of decision 2025/1 (c) of the Executive Board. In this section of the report, UN-Habitat presents highlights the estimated human resources required to implement the 2026-2029 Strategic Plan. These resources have been determined following a review of the responsibilities and the required workforce.

79. UN-Habitat conducted a comprehensive review of all posts currently funded under the Foundation Non-Earmarked, Regular Budget and Programme Support fund. This review considered the increased requirements to implement the 2026-2029 Strategic Plan, the current composition and funding sources of the workforce and the most recent interoffice memorandum of the Controller of the United Nations (DMSPC-2024-03532), issued 24 December 2024.

80. The review highlighted that some posts which were originally funded from the Foundation Non-Earmarked resources but had been transferred to the Programme Support fund are not compliant with purposes of programme support resources. However, the review re-confirmed that these posts do not only remain necessary but also are core towards the implementation of the 2026-2029 Strategic Plan.

81. Following the review, UN-Habitat presents below workforce requirements of 182 posts which is a proposed adjustment of 34 posts from the 148 posts that were included in the original budget for 2026. The 148 posts include the 16 regular budget posts earmarked for abolishment under the Regular Budget. Of the 34 posts, 25 are proposed for the Foundation non-earmarked fund while 9 posts are proposed to be funded by project funds.

82. These workforce requirements are the result of a comprehensive and consultative functional review undertaken with all divisions, regional offices, and key corporate units. The review assessed functions, workloads, and capacities against the Strategic Plan 2026–2029, ensuring that every position directly supports the implementation of mandated outcomes. This process allowed UN-Habitat to align human resources with organizational priorities, eliminate duplication, and strengthen critical technical and operational capacities, while maintaining a lean, results-oriented structure consistent with the principles of UN80 efficiency and accountability.

83. In the tables below, Table 1 shows the workforce requirements by level for each funding source while Table 2 presents post requirements for each strategic area by level. Table 3 indicates post requirements by division and grade with Table 4 showing post requirements for every thematic area by level and the funding source including regular budget and the foundation non-earmarked fund as requested in the decision.

Table 1: Post requirements for SP 2026-2029, by source of funding and level

Source of funding	Professional and higher categories								Subtotal	General service and related categories			Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1		NPO	OL	LL	
Proposed budget 2026													
Foundation non-earmarked	–	1	–	5	2		3	1	12	–	-	7	19
Regular budget	1	–	1	5	9	21	15	5	57	–	2	23	82
Programme support	–	–	–	–	7	9	10	2	28	2	-	17	47
Total, Proposed budget 2026	1	1	1	10	18	30	28	8	97	2	2	47	148
Proposed (decrease)/increase													
Foundation non-earmarked	-	-	1	3	2	2	2	-	10	-	-	15	25
Regular budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Programme support	-	-	-	-	-	3	1	3	7	1	-	1	9
Net change	-	-	1	3	2	5	3	3	17	1	-	16	34
Revised for SP 2026-2029													
Foundation non-earmarked	–	1	1	8	4	2	5	1	22	–	–	22	44
Regular budget	1	–	1	5	9	21	15	5	57	–	2	23	82
Programme support	–	–	–	–	7	12	11	5	35	3	-	18	56
Total, SP 2026-2029	1	1	2	13	20	35	31	11	114	3	2	63	182

Table 2: Post requirements for SP 2026-2029, by strategic area and level

Requirements by subprogramme	Professional and higher categories					General service and related categories							Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	NPO	OL	LL	
• Subprogramme 1													
Proposed 2026 (crosswalk to SP26-29)	-	-	1	1	3	5	4	-	14	-	-	5	19
Post changes (decrease)/increase	-	-	-	-	-	-	-	-	-	-	-	-	-
Proposed Strategic Plan 2026-2029	-	-	1	1	3	5	4	-	14	-	-	5	19
• Subprogramme 2													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	-	2	1	2	2	7	-	-	4	11
Post changes (decrease)/increase	-	-	-	1	-	-	-	1	2	-	-	1	3
Proposed Strategic Plan 2026-2029	-	-	-	1	2	1	2	3	9	-	-	5	14
• Subprogramme 3													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	1	2	2	4	2	11	-	-	7	18
Post changes (decrease)/increase	-	-	-	-	-	-	-	-	-	-	-	2	2
Proposed Strategic Plan 2026-2029	-	-	-	1	2	2	4	2	11	-	-	9	20
• Subprogramme 4													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	-	-	4	3	1	8	-	-	4	12
Post changes (decrease)/increase	-	-	-	-	-	1	-	-	1	-	-	6	7
Proposed Strategic Plan 2026-2029	-	-	-	-	-	5	3	1	9	-	-	10	19
• Subprogramme 5													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	4	4	4	2	-	14	-	-	8	22
Post changes (decrease)/increase	-	-	1	1	-	-	2	2	6	1	-	1	8
Proposed Strategic Plan 2026-2029	-	-	1	5	4	4	4	2	20	1	-	9	30
• Policymaking organs													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	1	-	-	2	-	3	-	-	3	6
Post changes (decrease)/increase	-	-	-	-	-	-	-	-	-	-	-	1	1
Proposed Strategic Plan 2026-2029	-	-	-	1	-	-	2	-	3	-	-	4	7
• Executive direction and management													
Proposed 2026 (crosswalk to SP26-29)	1	1	-	2	4	3	2	1	14	-	2	5	21
Post changes (decrease)/increase	-	-	-	1	1	1	2	-	5	-	-	4	9
Proposed Strategic Plan 2026-2029	1	1	-	3	5	4	4	1	19	-	2	9	30
• Programme support													
Proposed 2026 (crosswalk to SP26-29)	-	-	-	1	3	11	9	2	26	2	-	11	39
Post changes (decrease)/increase	-	-	-	-	1	3	(1)	-	3	-	-	1	4
Proposed Strategic Plan 2026-2029	-	-	-	1	4	14	8	2	29	2	-	12	43
• Total posts													
Proposed 2026 (crosswalk to SP26-29)	1	1	1	10	18	30	28	8	97	2	2	47	148
Post changes (decrease)/increase	-	-	1	3	2	5	3	3	17	1	-	16	34
Proposed Strategic Plan 2026-2029	1	1	2	13	20	35	31	11	114	3	2	63	182

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

Table 3: Post requirements for SP 2026-2029, by division and level

Requirements by division	Professional and higher categories								Subtotal	General service and related categories			Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1		NPO	OL	LL	
Proposed budget 2026													
Office of the Executive Director	1	1	–	3	4	3	4	1	17	–	2	8	27
Global Knowledge and Advocacy	–	–	–	1	2	6	7	3	19	–	–	11	30
Global Solutions	–	–	1	1	5	6	6	2	21	–	–	9	30
Regional Programmes	–	–	–	4	4	4	2	–	14	–	–	8	22
Corporate Management	–	–	–	1	3	11	9	2	26	2	–	11	39
Total, Proposed budget 2026	1	1	1	10	18	30	28	8	97	2	2	47	148
Proposed (decrease)/increase													
Office of the Executive Director	–	–	–	1	1	1	3	–	6	–	–	5	11
Global Knowledge and Advocacy	–	–	–	–	–	1	–	–	–	–	–	8	9
Global Solutions	–	–	–	1	–	–	–	1	2	–	–	1	3
Regional Programmes	–	–	1	1	–	–	1	2	5	1	–	1	7
Corporate Management	–	–	–	–	1	3	(1)	–	3	–	–	1	4
Net change	–	–	1	3	2	5	3	3	17	1	–	16	34
Revised for SP 2026-2029													
Office of the Executive Director	1	1	–	4	5	4	7	1	23	–	2	13	38
Global Knowledge and Advocacy	–	–	–	1	2	7	7	3	20	–	–	19	39
Global Solutions	–	–	1	2	5	6	6	3	23	–	–	10	33
Regional Programmes	–	–	1	5	4	4	3	2	19	1	–	9	29
Corporate Management	–	–	–	1	4	14	8	2	29	2	–	12	43
Total, SP 2026-2029	1	1	2	13	20	35	31	11	114	3	2	63	182

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

Table 4: Post requirements for SP 2026-2029, by strategic area, funding source and level

Source of funding by	Professional and higher categories								Subtotal	General service and related categories			Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1		NPO	OL	LL	
• Subprogramme 1													
Foundation non-earmarked	-	-	-	-	-	-	-	-	-	-	-	-	-
Regular budget	-	-	1	1	3	5	4	-	14	-	-	5	19
Programme support	-	-	-	-	-	-	-	-	-	-	-	-	-
Proposed Strategic Plan 2026-2029	-	-	1	1	3	5	4	-	14	-	-	5	19
• Subprogramme 2													
Foundation non-earmarked	-	-	-	1	1	-	-	1	3	-	-	1	4
Regular budget	-	-	-	-	1	1	2	1	5	-	-	4	9
Programme support	-	-	-	-	-	-	-	1	1	-	-	-	1
Proposed Strategic Plan 2026-2029	-	-	-	1	2	1	2	3	9	-	-	5	14
• Subprogramme 3													
Foundation non-earmarked	-	-	-	-	-	-	1	-	1	-	-	5	6
Regular budget	-	-	-	1	2	2	3	2	10	-	-	2	12
Programme support	-	-	-	-	-	-	-	-	-	-	-	2	2
Proposed Strategic Plan 2026-2029	-	-	-	1	2	2	4	2	11	-	-	9	20
• Subprogramme 4													
Foundation non-earmarked	-	-	-	-	-	1	1	-	2	-	-	5	7
Regular budget	-	-	-	-	-	4	2	1	7	-	-	4	11
Programme support	-	-	-	-	-	-	-	-	-	-	-	1	1
Proposed Strategic Plan 2026-2029	-	-	-	-	-	5	3	1	9	-	-	10	19
• Subprogramme 5													
Foundation non-earmarked	-	-	1	5	-	-	2	-	8	-	-	4	12
Regular budget	-	-	-	-	-	3	1	-	4	-	-	-	4
Programme support	-	-	-	-	4	1	1	2	8	1	-	5	14
Proposed Strategic Plan 2026-2029	-	-	1	5	4	4	4	2	20	1	-	9	30
• Policymaking organs													
Foundation non-earmarked	-	-	-	-	-	-	-	-	-	-	-	1	1
Regular budget	-	-	-	1	-	-	2	-	3	-	-	3	6
Programme support	-	-	-	-	-	-	-	-	-	-	-	-	-
Proposed Strategic Plan 2026-2029	-	-	-	1	-	-	2	-	3	-	-	4	7
• Executive direction and management													
Foundation non-earmarked	-	1	-	2	2	1	1	-	7	-	-	5	12
Regular budget	1	-	-	1	2	2	-	-	6	-	2	2	10
Programme support	-	-	-	-	1	1	3	1	6	-	-	2	8
Proposed Strategic Plan 2026-2029	1	1	-	3	5	4	4	1	19	-	2	9	30
• Programme support													
Foundation non-earmarked	-	-	-	-	1	-	-	-	1	-	-	1	2
Regular budget	-	-	-	1	1	4	1	1	8	-	-	3	11
Programme support	-	-	-	-	2	10	7	1	20	2	-	8	30
Proposed Strategic Plan 2026-2029	-	-	-	1	4	14	8	2	29	2	-	12	43
• Total posts													
Foundation non-earmarked	-	1	1	8	4	2	5	1	22	-	-	22	44
Regular budget	1	-	1	5	9	21	15	5	57	-	2	23	82
Programme support	-	-	-	-	7	11	11	5	36	3	-	18	57
Proposed Strategic Plan 2026-2029	1	1	2	13	20	35	31	11	114	3	2	63	182

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

C. Update on the Draft scalability model for the non-earmarked budget

84. The scalability model was developed to address the two points of view that emerged at the Executive Board in the period 2023-2024: One requiring that the budget be limited to the amount of contributions actually received from Member States (approximately \$4 million then) and another requiring that the budget be pegged at the optimum amount to implement the work programme if it were properly and fully funded (approximately \$12 million then).

85. It was designed to facilitate **scale up** and **scale-down** of operations depending on the amount of contributions actually received during the strategic plan 2020-2025. The model was to be implemented in eight (8) packages (Scales) of about \$1 million each with each package specifying both the human resources and financial resources required and to be implemented or postponed depending on the level of contributions received. It was designed to ensure flexibility and transparency during the implementation of the 2020–2025 Strategic Plan.

86. Implementation of the scalability model, which is a conditional budget approval, comes with its own challenges, considering that the actual status of contributions is only known at the end of the budget year (usually too late for the implementation of the work programme).

Recommendations on the scalability model:

87. Given the current structural and functional alignment of UN-Habitat to deliver the 2026-2029 Strategic Plan and consistent with the UN80 efficiency and accountability principles being advanced across the UN system, UN-Habitat recommends a budgeting convention based on strategic prioritization of resources at the outset of the programming cycle. The previous conditional scalability model, while useful in a transitional context, it creates uncertainty, limits predictability, and runs counter to the UN80 emphasis on strategic coherence, simplification, and forward planning. A prioritization-based budgeting convention will enable UN-Habitat to plan and implement more effectively, ensuring that resources are aligned with mandated outcomes from the start, and that delivery remains agile and results-driven within a unified framework. Adoption of the above recommendation reverts UN-Habitat back to the conventional and generally accepted budgeting model which was used before adopting the scalability model.

88. Due to the above recommended discontinuation in the use of the scalability model, UN-Habitat wishes to advise the Executive Board that there is no longer any need to update the scalability model.

D. Expected actions from the Executive Board

89. The work programming and budgeting cycle of the UN Secretariat commences in the month of October/November every year with draft work programme and budget documents expected to be submitted to the Department of Management, Strategy, Programming and Compliance (DMSPC) no later than the end of February the following year. This means that both the draft work programme and the draft budget of UN-Habitat for 2027 will need to be submitted to UNHQ in February 2026.

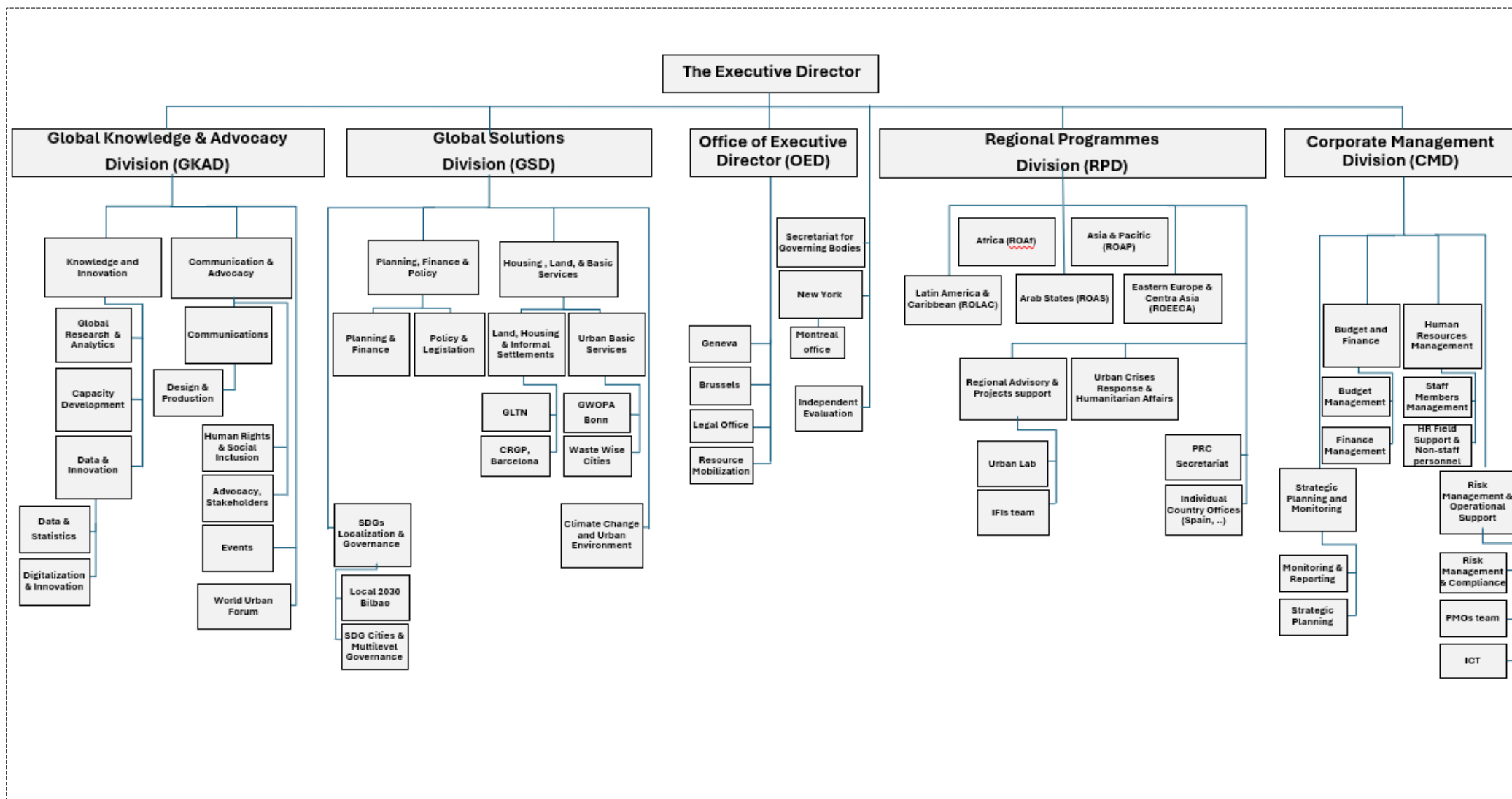
90. In order for the budget to be ready by that time, Management will need to have all the information required for preparing budget estimates which includes the number of approved posts for each of the funding sources.

91. With respect to the Regular Budget post resources, the Secretary General submitted a revised budget to the General Assembly with a reduction of posts from 82 to 66. The actual number of posts to be used in the 2027 budget will thus be known in early January 2026. The Executive Director is currently working on the post estimates for the Programme support fund.

92. Considering the above budgeting timelines, it is expected that the Executive Board should consider and clear the number of posts to be used in the 2027 budget under the Foundation non-earmarked fund not later than 31 January 2026 to facilitate the budgeting process and associated deadlines. Clearance and approval of the foundation non-earmarked posts at the November 2025 session would therefore be ideal.

Annex I

Organizational structure of UN-Habitat for 2026-2029 Strategic Plan



Annex II

Organizational structure of UN-Habitat and post distribution for 2026-2029 Strategic Plan (Without Regular Budget post cuts)



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.

Annex III

Post requirements excluding 16 posts proposed for abolishment under the Secretary General's UN80 initiative

Post requirements excluding 16 posts proposed for abolishment, by source of funding and level

Source of funding	Professional and higher categories								Subtotal	General service and related categories			Total
	USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1		NPO	OL	LL	
Revised for SP 2026-2029													
Foundation non-earmarked	—	1	1	8	4	2	5	1	22	—	—	22	44
Regular budget	1	—	1	5	9	21	15	5	57	—	2	23	82
Programme support	—	—	—	—	7	12	11	5	35	3	-	18	56
Total, SP 2026-2029	1	1	2	13	20	35	31	11	114	3	2	63	182
Proposed UN80 (decrease)/increase													
Foundation non-earmarked	-	-	-	-	-	-	-	-	-	-	-	-	-
Regular budget	-	-	-	(1)	(3)	(4)	(2)	-	(10)	-	-	(6)	(16)
Programme support	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change	-	-	-	(1)	(3)	(4)	(2)	-	(10)	-	-	(6)	(16)
Revised for UN80													
Foundation non-earmarked	—	1	1	8	4	2	5	1	22	—	—	22	44
Regular budget	1	—	1	4	6	17	13	5	47	—	2	17	66
Programme support	—	—	—	—	7	12	11	5	35	3	-	18	56
Total, UN80	1	1	2	12	17	31	29	11	104	3	2	57	166