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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 2027

Draft work programme of UN-Habitat and draft budget of the United Nations Habitat and Human Settlements Foundation for 2027

Report of the Executive Director

1. The present report comprises two parts. Part A provides a reference to the proposed programme plan for 2027 of the United Nations Human Settlements Programme (UN-Habitat) and the programme performance in 2025, and part B provides details regarding the proposed post and non-post resource requirements for 2027. The work programme and budget for 2027 are based on the strategic plan for the period 2026–2029, approved by the UN-Habitat Assembly in May 2025. The four previous subprogrammes have been replaced by the four subprogrammes set out in the current strategic plan.

2. The report includes three annexes. Annex I provides a summary of follow-up actions taken to implement relevant recommendations of advisory and oversight bodies; annex II provides an illustration of the UN-Habitat organizational structure and distribution of posts for 2027; and annex III shows personnel by category as at 31 December 2025 for all funding sources.

A. Proposed programme plan for 2027 and programme performance in 2025

3. 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 2027 and programme performance in 2025 as set out in document A/81/6 (Sect. 15).

* HSP/EB.2026/17.

B. Proposed post and non-post resource requirements for 2027

1. Overall financial structure

4. The financial framework of UN-Habitat comprises three funding sources:

(a) Allocations from the United Nations regular budget,[1] 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 contributions[2] approved by the Executive Director;

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

5. United Nations regular budget appropriations fall into four categories:

(a) Section 15 (Human settlements): direct allocations to UN-Habitat from assessed contributions;

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

(c) Section 35 (Development Account): specified development projects administered by the Department of Economic and Social Affairs;

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

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

7. Programme support revenue is earned through the expenditure of earmarked funds and represents a percentage of direct programme costs, in line with the administrative instruction on programme support accounts.[3]

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

9. In line with General Assembly resolution 75/233, efforts have 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 for the period 2026–2029.

2. Resource plan

10. The resource requirements of UN-Habitat for 2027 are projected to be $198.4 million, which represents a 5.8 per cent increase compared with the $187.6 million approved for 2026. The projection reflects 2025 delivery levels and the 2026 budget. Programme activities account for $181.6 million (91.5 per cent), while servicing policymaking organs accounts for $1.3 million (0.7 per cent), executive direction and management $5.8 million (2.9 per cent) and programme support $9.7 million (4.9 per cent).

11. Resources are allocated across the four subprogrammes of the 2026–2029 strategic plan on the basis of estimated requirements, expected deliverables and UN-Habitat strategic priorities.

12. Tables 1 to 8 show the financial and human resource requirements for 2027, with data relating to 2025 and 2026 provided for comparison, where appropriate.

[1] All figures in the present document that relate to the regular budget of UN-Habitat are taken from section 15 (Human settlements) of the programme budget of the United Nations.

[2] Budget allocations from earmarked contributions are also known as “special-purpose allocations”, while allocations from non-earmarked contributions are also known as “general-purpose allocations”.

[3] ST/AI/286.

Table 1
Overview of resource requirements from 2025 to 2027, by source of funding
(Thousands of United States dollars/number of posts)

	Resources					*Posts*		
Source of funding	*Actual 2025*	*Approved 2026*	*Change (amount)*	*Change (percentage)*	*Estimate 2027*	*2026*	*Change*	*2027*
Post	3 568.6	3 485.6	1 712.3	49.1	5 197.9	19	14	33
Non-post	962.0	1 509.7	(763.9)	(50.6)	745.8	–	–	–
Subtotal, Foundation non-earmarked	**4 350.6**	**4 995.3**	**948.4**	**19.0**	**5 943.7**	**19**	14	**33**
Post	11 273.9	10 882.4	3.0	–	10 885.4	66	–	66
Non-post	499.1	1 366.8	133.8	9.8	1 500.6	–	–	–
Subtotal, regular budget	**11 773.0**	**12 249.2**	**136.8**	**1.1**	**12 386.0**	**66**	–	**66**
Total, core funds	**16 303.6**	**17 244.5**	**1 085.2**	**6.3**	**18 329.7**	**85**	**14**	**99**
Earmarked funds (including trust funds)								
Post	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-post	45 500.0	48 116.8	378.6	0.8	48 495.4	–	–	–
Subtotal, Foundation earmarked	**45 500.0**	**48 116.8**	**378.6**	**0.8**	**48 495.4**	–	–	–
Post	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-post	131 539.6	109 937.6	5 193.2	4.7	115 130.8	–	–	–
Subtotal, technical cooperation	**131 539.6**	**109 937.6**	**5 193.2**	**4.7**	**115 130.8**	–	–	–
Total, earmarked funds	**177 039.6**	**158 054.4**	**5 571.8**	**3.5**	**163 626.2**	–	–	–
Post	10 144.2	7 646.6	3 667.0	48.0	11 313.6	47	28	75
Non-post	6 074.5	4 610.5	584.6	12.7	5 195.1	–	–	–
Subtotal, programme support funds	**16 218.7**	**12 257.1**	**4 251.6**	**34.7**	**16 508.7**	**47**	**28**	**75**
Post	24 986.7	22 014.6	5 382.3	24.4	27 396.9	132	42	174
Non-post	184 575.2	165 541.4	5 526.3	3.3	171 067.7	–	–	–
Grand total	**209 561.9**	**187 556.0**	**10 908.6**	**5.8**	**198 464.6**	**132**	**42**	**174**

Table 2
Overview of resource requirements from 2025 to 2027, by strategic area
(Thousands of United States dollars/number of posts)

	Resources					*Posts*		
Strategic area	*Actual 2025*	*Approved 2026*	*Change (amount)*	*Change (percentage)*	*Estimate 2027*	*2026*	*Change*	*2027*
Subprogramme 1								
Post	–	–	3 699.3	–	3 699.3	–	21	21
Non-post	–	–	79 706.5	–	79 706.5	–	–	–
Subtotal, subprogramme 1	–	–	**83 405.8**	–	**83 405.8**	–	**21**	**21**
Subprogramme 2								
Post	–	–	2 116.4	–	2 116.4	–	14	14
Non-post	–	–	59 328.5	–	59 328.5	–	–	–
Subtotal, subprogramme 2	–	–	**61 444.9**	–	**61 444.9**	–	**14**	**14**
Subprogramme 3								
Post	–	–	3 122.6	–	3 122.6	–	21	21
Non-post	–	–	19 729.5	–	19 729.5	–	–	–
Subtotal, subprogramme 3	–	–	**22 852.1**	–	**22 852.1**	–	21	**21**
Subprogramme 4								
Post	–	–	2 387.8	–	2 387.8	–	18	18

Strategic area	Resources					Posts		
	Actual 2025	*Approved 2026*	*Change (amount)*	*Change (percentage)*	*Estimate 2027*	*2026*	*Change*	*2027*
Non-post	–	–	10 052.8	–	10 052.8	–	–	–
Subtotal, subprogramme 4	–	–	**12 440.6**	–	**12 440.6**	–	**18**	**18**
A. Total, Programme of work	**188 865.5**	**170 055.6**	**10 087.8**	**5.9**	**180 143.4**	**63**	**11**	**74**
Policymaking organs								
Post	952.8	774.7	259.2	33.5	1 033.9	6	2	8
Non-post	488.8	484.0	(185.4)	(38.3)	298.6	–	–	–
B. Subtotal, policymaking organs	**1 441.5**	**1 258.7**	**73.8**	**5.9**	**1 332.5**	**6**	**2**	**8**
Executive direction and management								
Post	5 534.7	4 045.4	2 437.3	60.2	6 482.7	21	12	33
Non-post	2 025.0	873.7	(105.4)	(12.1)	768.3	–	–	–
C. Subtotal, executive direction and management	**7 559.7**	**4 919.1**	**2 331.9**	**47.4**	**7 251.0**	**21**	**12**	**33**
Programme support								
Post	6 462.3	6 250.3	2 303.9	36.9	8 554.2	42	17	59
Non-post	5 232.8	5 072.3	(3 888.8)	(76.7)	1 183.5	–	–	–
D. Subtotal, programme support	**11 695.1**	**11 322.6**	**(1 584.9)**	**14.0**	**9 737.7**	**42**	**17**	**59**
All strategic areas								
Post	24 986.7	22 014.6	5 382.3	24.4	27 396.9	132	42	174
Non-post	184 575.2	165 541.4	5 526.3	3.3	171 067.7	–	–	–
Grand total	**209 561.9**	**187 556.0**	**10 908.6**	**5.8**	**198 464.6**	**132**	**42**	**174**

Table 3
Revised estimates for 2026 and requirements for 2027, by source of funding and strategic area
(Thousands of United States dollars)

Strategic area	*Foundation non-earmarked*	*Regular budget*	*Foundation earmarked*	*Technical cooperation*	*Programme support*	*Total*	*Post*	*Non-post*
2026 budget (SP 2020–2025)								
Subprogramme 1	–	–	–	–	–	–	–	–
Subprogramme 2	–	–	–	–	–	–	–	–
Subprogramme 3	–	–	–	–	–	–	–	–
Subprogramme 4	–	–	–	–	–	–	–	–
Programme of work (SP 2020–2025)	**2 370.4**	**8 521.2**	**47 321.1**	**109 913.4**	**1 929.7**	**170 055.6**	**10 994.2**	**159 111.4**
Policymaking organs	160.0	835.9	262.8	–	–	**1 258.7**	774.7	484.0
Executive direction and management	1 318.7	1 582.8	320.1	8.8	1 688.7	**4 919.1**	4 045.4	873.7
Programme support	1 146.2	1 309.3	212.8	15.6	8 638.7	**11 322.6**	6 250.3	5 072.3
Total, 2026 (SP 2020–2025)	**4 995.3**	**12 249.2**	**48 116.8**	**109 937.6**	**12 257.1**	**187 556.0**	**22 014.6**	**165 541.4**
Post	3 485.6	10 882.4	–	–	7 646.6	**22 014.6**	22 014.6	–
Non-post	1 509.7	1 366.8	48 116.8	109 937.6	4 610.5	**165 694.7**	–	165 541.4
Total, 2026 (SP 2020–2025)	**4 995.3**	**12 249.2**	**48 116.8**	**109 937.6**	**12 257.1**	**187 556.0**	**22 014.6**	**165 541.4**
2027 estimates (SP 2026–2029)								
Subprogramme 1	132.5	3 197.5	20 588.0	57 625.3	1 862.5	**83 405.8**	3 699.3	79 706.5
Subprogramme 2	527.9	1 225.9	11 759.2	46 047.2	1 884.7	**61 444.9**	2 116.4	59 328.5

Strategic area	*Foundation non-earmarked*	*Regular budget*	*Foundation earmarked*	*Technical cooperation*	*Programme support*	*Total*	*Post*	*Non-post*
Subprogramme 3	756.0	2 140.8	7 176.6	11 458.3	1 320.4	**22 852.1**	3 122.6	19 729.5
Subprogramme 4	528.2	1 678.0	8 971.6	–	1 262.8	**12 440.6**	2 387.8	10 052.8
Policymaking organs	480.4	852.1	–	–	–	**1 332 5**	1 033.9	298.6
Executive direction and management	3 398.9	1 771.2	–	–	2 080.9	**7 251.0**	6 482.7	768.3
Programme support	119.8	1 520.5	–	–	8 097.4	**9 737.7**	8 554.2	1 183.5
Total, 2027 (SP 2026–2029)	**5 943.7**	**12 386.0**	**48 494.4**	**115 130.8**	**16 508.7**	**198 464.6**	**27 396.9**	**171 067.7**
Post	5 197.9	10 885.4	–	–	11 313.6	**27 396.9**	27 396.9	–
Non-post	745.8	1 500.6	48 495.4	115 130.6	5 195.1	**171 067.7**	–	171 067.7
Total, 2027 (SP 2026–2029)	**5 943.7**	**12 386.0**	**48 495.4**	**115 130.8**	**16 508.7**	**198 464.6**	**27 396.9**	**171 067.7**

Abbreviation: SP – strategic plan.

Table 4
Breakdown of resources required from 2025 to 2027, by subcategory of expenditure
(Thousands of United States dollars)

Subcategory of expenditure	*Approved 2025*	*Actual 2025*	*Approved 2026*	*Change (amount)*	*Change (percentage)*	*Estimate 2027*
Posts	25 402.1	24 986.7	22 014.6	5 382.3	24.4	27 396.9
Other staff costs	49 376.2	63 960.9	60 939.6	274.5	0.5	61 214.1
Hospitality	3.4	–	3.4	0.1	2.9	3.5
Experts	101.8	–	78.3	–	–	78.3
Consultants	384.2	158.9	353.7	(39.7)	(11.2)	314.0
Travel of representatives	12.0	–	12.0	–	–	12.0
Travel of staff	7 242.8	3 634.0	5 116.7	(1 784.4)	(34.9)	3 332.3
Contractual services	28 548.4	36 293.3	28 385.7	3 558.8	12.5	31 944.5
General operating expenses	11 529.9	11 570.0	18 217.5	(4 691.3)	(25.8)	13 526.2
Supplies and materials	1 958.0	640.5	667.7	(74.1)	(11.1)	593.6
Furniture and equipment	3 604.5	2 198.0	2 454.4	(151.9)	(6.2)	2 302.5
Grants and contributions	51 148.1	64 702.1	48 391.0	8 083.1	16.7	56 474.1
Improvement of premises	–	1 417.5	900.6	332.3	36.9	1 232.9
Other costs	–	–	20.8	18.9	90.9	39.7
Total	**179 311.4**	**209 561.9**	**187 556.0**	**10 908.6**	**5.8**	**198 464.6**

Table 5
Breakdown of resources required for 2027, by subcategory of expenditure and source of funding
(Thousands of United States dollars)

Subcategory of expenditure	*Foundation non-earmarked*	*Regular budget*	*Foundation earmarked*	*Technical cooperation*	*Programme support*	*Total*
Posts	5 197.9	10 885.4	–	–	11 313.6	**27 396.9**
Other staff costs	–	336.5	25 440.1	35 417.5	20.0	**61 214.1**
Hospitality	–	3.5	–	–	–	**3.5**
Experts	–	78.3	–	–	–	**78.3**
Consultants	–	129.0	–	–	185.0	**314.0**
Travel of representatives	–	12.0	–	–	–	**12.0**
Travel of staff	148.0	106.2	1 638.3	1 259.8	180.0	**3 332.3**
Contractual services	300.5	627.2	2 519.0	27 302.1	1 195.7	**31 944.5**
General operating expenses	187.9	120.2	2 932.4	6 692.3	3 593.4	**13 526.2**
Supplies and materials	–	19.5	30.7	522.4	21.0	**593.6**
Furniture and equipment	59.4	68.2	386.4	1 788.5	–	**2 302.5**

Subcategory of expenditure	*Foundation non-earmarked*	*Regular budget*	*Foundation earmarked*	*Technical cooperation*	*Programme support*	*Total*
Grants and contributions	50.0	–	15 428.7	40 995.4	–	**56 474.1**
Improvement of premises	–	–	80.1	1 152.8	–	**1 232.9**
Other costs	–	–	39.7	–	–	**39.7**
Total	**5 943.7**	**12 386.0**	**48 495.4**	**115 130.8**	**16 508.7**	**198 464.6**

Table 6
Breakdown of resources required for 2027, by subcategory of expenditure and strategic area
(Thousands of United States dollars)

Subcategory of expenditure	*SP 1*	*SP 2*	*SP 3*	*SP 4*	*PMO*	*EDM*	*PS*	*Total*
Posts	3 699.3	2 116.4	3 122.6	2 387.8	1 033.9	6 482.7	8 554.2	**27 396.9**
Other staff costs	28 632.6	20 429.8	7 352.8	4 709.2	34.0	55.7	–	**61 214.1**
Hospitality	–	–	–	–	3.5	–	–	**3.5**
Experts	21.6	21.5	35.2	–	–	–	–	**78.3**
Consultants	153.6	28.1	59.2	32.1	–	41.0	–	**314.0**
Travel of representatives	–	–	12.0	–	–	–	–	**12.0**
Travel of staff	1 413.4	927.5	421.3	360.6	10.0	161.6	37.9	**3 332.3**
Contractual services	15 024.0	12 168.6	3 404.6	786.7	213.1	122.9	224.6	**31 944.5**
General operating expenses	5 293.2	4 037.8	1 697.8	1 279.6	21.8	343.2	852.8	**13 526.2**
Supplies and materials	303.2	215.7	58.4	9.5	1.8	2.0	3.0	**593.6**
Furniture and equipment	1 104.0	825.3	235.3	66.4	14.4	41.9	15.2	**2 302.5**
Grants and contributions	27 119.0	20 176.3	6 330.1	2 798.7	–	–	50	**56 474.1**
Improvement of premises	628.0	490.0	114.9	–	–	–	–	**1 232.9**
Other costs	13.9	7.9	7.9	10.0	–	–	–	**39.7**
Total	**83 405.8**	**61 444.9**	**22 852.1**	**12 440.6**	**1 332.5**	**7 251.0**	**9 737.7**	**198 464.6**

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

Table 7
Distribution of posts for 2026 and 2027, by source of funding

	Professional and higher categories									*General Service and related categories*			
Source of funding	*USG*	*ASG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*NPO*	*LL*	*OL*	*Total*
2026													
Foundation non-earmarked	–	1	–	5	2	–	3	1	**12**	–	7	–	**19**
Regular budget	1	–	1	4	6	17	13	5	**47**	–	17	2	**66**
Programme support	–	–	–	–	7	9	10	2	**28**	2	17	–	**47**
Total, 2026	**1**	**1**	**1**	**9**	**15**	**26**	**26**	**8**	**87**	**2**	**41**	**2**	**132**
Change from 2026 to 2027 (decrease)/increase													
Foundation non-earmarked	–	**(1)**	–	1	3	2	–	–	**5**	–	9	–	**14**
Regular budget	–	**-**	–	–	–	–	–	–	**–**	–	–	–	**–**
Programme support	–	**-**	1	**-**	(1)	-	15	3	**18**	1	9	–	**28**
Net change	**–**	**(1)**	**1**	**1**	**2**	**2**	**15**	**3**	**23**	**1**	**18**	**–**	**42**
2027													
Foundation non-earmarked	–	–	–	6	5	2	3	1	**17**	–	16	–	**33**
Regular budget	1	–	1	4	6	17	13	5	**47**	–	17	2	**66**
Programme support	–	–	1	–	6	9	25	5	**46**	3	26	–	**75**
Total, 2027	**1**	**–**	**2**	**10**	**17**	**28**	**41**	**11**	**110**	**3**	**59**	**2**	**174**

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

Table 8
Distribution of posts required in 2027, by strategic area

	Professional and higher categories								*General Service and related categories*			
Strategic area	*USG*	*D-2*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*NPO*	*LL*	*OL*	*Total*
Subprogramme 1	–	1	–	3	7	5	–	**16**	–	5	–	**21**
Subprogramme 2	–	–	–	3	1	3	2	**9**	–	5	–	**14**
Subprogramme 3	–	–	1	3	2	4	4	**14**	–	7	–	**21**
Subprogramme 4	–	–	–	1	4	3	2	**10**	–	8	–	**18**
Policymaking organs	–	–	1	–	1	2	–	**4**	–	4	–	**8**
Executive direction and management	1	1	7	4	4	5	1	**23**	–	8	2	**33**
Programme support	–	–	1	3	9	19	2	**34**	3	22	–	**59**
Total	**1**	**2**	**10**	**17**	**28**	**41**	**11**	**110**	**3**	**59**	**2**	**174**

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

3. United Nations Habitat and Human Settlements Foundation

3.1. Introduction

13. The United Nations Habitat and Human Settlements Foundation receives two types of contributions: non-earmarked and earmarked.

14. Non-earmarked contributions are voluntary government contributions allocated to the annual Foundation non-earmarked budget, as approved by the Executive Board, to support implementation of the UN-Habitat programme of work.

15. Earmarked contributions are voluntary contributions from governments and other donors for specific activities. Such contributions generally finance global, thematic and multi-country projects and include trust funds. They are raised by the Executive Director through bilateral proposals to donors.

16. Tables 9 and 10 present the proposed use of non-earmarked Foundation resources for 2027.

Table 9
Breakdown of resources required for 2027 from non-earmarked contributions to the Foundation, by subcategory of expenditure
(Thousands of United States dollars)

Subcategory of expenditure	*SP 1*	*SP 2*	*SP 3*	*SP 4*	*PMO*	*EDM*	*PS*	*Total*
Posts	30.5	507.0	692.7	465.0	259.7	3 194.8	48.2	**5 197.9**
Travel of staff	12.0	12.0	8.0	8.0	10.0	90.0	8.0	**148.0**
Contractual services	33.9	3.4	18.8	18.7	191.8	30.5	3.4	**300.5**
General operating expenses	56.1	5.5	30.5	30.5	10.9	49.2	5.2	**187.9**
Furniture and equipment	–	–	6.0	6.0	8.0	34.4	5.0	**59.4**
Grants and contributions	–	–	–	–	–	–	50.0	**50.0**
Total	**132.5**	**527.9**	**756.0**	**528.2**	**480.4**	**3 398.9**	**119.8**	**5 943.7**
Post	30.5	507.0	692.7	465.0	259.7	3 194.8	48.2	**5 197.9**
Non-post	102.0	20.9	63.3	63.2	220.7	204.1	71.6	**745.8**
Total	**132.5**	**527.9**	**756.0**	**528.2**	**480.4**	**3 398.9**	**119.8**	**5 943.7**

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

Table 10
Distribution of 2027 posts to be funded from non-earmarked contributions to the Foundation, by strategic area

	Professional and higher categories						*General Service*	
Strategic area	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*Local level*	*Total*
Subprogramme 1	–	–	–	–	–	–	1	**1**
Subprogramme 2	–	1	–	–	1	**2**	1	**3**
Subprogramme 3	–	1	–	1	–	**2**	5	**7**
Subprogramme 4	–	–	–	1	–	**1**	5	**6**
Policymaking organs	–	–	1	–	–	**1**	1	**2**
Executive direction and management	6	3	1	1	–	**11**	2	**13**
Programme support	–	–	–	–	–	**–**	1	**1**
Total	**6**	**5**	**2**	**3**	**1**	**17**	**16**	**33**

Abbreviations: D – Director; P – Professional.

17. Table 11 shows the number of posts approved for 2026 and the additional posts proposed for establishment in 2027 under non-earmarked contributions to the Foundation.

18. Following the functional and structural review carried out for the implementation of the new strategic plan, and in order to better align functions with funding sources in accordance with the guidance on programme support accounts issued by the United Nations Controller in May 2026, management proposes a net increase of 14 posts under the Foundation non-earmarked fund, as reflected in table 11. Details of the changes are provided in Table 11.A and are summarized below:

(a) In response to the Secretary-General's request to reduce further the number of senior-level posts at the P-5 level and above, and in the absence of additional posts that could be abolished at those levels, the Assistant Secretary-General post has been downgraded to the D-2 level in order to facilitate functional consolidation with the existing D-2 post funded through the programme support cost fund;

(b) It is proposed that one D-1 post, specifically that of the Director of the newly established Regional Office for Eastern Europe and Central Asia, together with two local-level administrative support posts in the Secretariat of Governing Bodies and the Office of the Executive Director, be transferred from the programme support cost fund to the Foundation non-earmarked fund, as those posts involve core functions within their respective offices;

(c) Management further proposes the transfer of 11 core posts from the programme support cost fund back to the Foundation non-earmarked fund. Those core posts include three P-5 posts: Chief of Section in the Global Knowledge and Advocacy Division, Head of the Geneva Liaison Office in the Office of the Executive Director, and Head of the Brussels Liaison Office in the Office of the Executive Director. In addition, it is proposed that one P-4 Programme Management Officer post in the Brussels Office be downgraded to the P-3 level. The proposal also includes seven local-level Administrative Assistant posts in the Global Knowledge and Advocacy Division and the Regional Programmes Division;

(d) Management also proposes the establishment of one P-4 post in the Secretariat of Governing Bodies to strengthen support for Member States and policymaking organs. In the Professional and higher categories, the Secretariat currently has only one D-1 and two P-3 posts, and the additional post would enhance its capacity to perform its functions effectively.

Table 11
Summary of changes from 2026 to 2027 in posts funded from non-earmarked contributions to the Foundation, by grade

	Professional and higher categories							*General Service*	
Description	*ASG*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2/1*	*Subtotal*	*Local level*	*Total*
Posts in 2026	1	5	2	–	3	1	**12**	7	**19**
Change from 2026 to 2027 (decrease)/increase	(1)	1	3	2	–	–	**5**	9	**14**
Posts in 2027	**–**	**6**	**5**	**2**	**3**	**1**	**17**	**16**	**33**

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

Table 11.A
Details of changes in positions for 2027, by grade
(Number of posts/thousands of United States dollars)

Description	*ASG*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*LL*	*Posts*	*Costs*
Approved posts in 2026	**1**	**5**	**2**	**–**	**3**	**1**	**7**	**19**	**3 485.6**
Proposed transfer: PRGS to FNDN	–	1	–	–	–	–	2	3	370.4
Proposed return: PRGS to FNDN	–	–	3	1	–	–	7	11	1 512.6
Proposed new post for SGB	–	–	–	1	–	–	–	1	211.5
Abolishment due to downgrade	(1)	–	–	–	–	–	–	(1)	(382.2)
Net increase/(decrease) in posts	**(1)**	**1**	**3**	**2**	**-**	**-**	**9**	**14**	**1 712.3**
Proposed positions in 2027	**–**	**6**	**5**	**2**	**3**	**1**	**16**	**33**	**5 197.9**

Abbreviations: ASG – Assistant Secretary-General; D – Director; FNDN – Foundation non-earmarked fund; LL – Local level; P – Professional; PRGS – Programme support cost fund; SGB – Secretariat of Governing Bodies.

19. Table 12 shows a comparison of Foundation non-earmarked contributions with the approved budget in line with the recommendation of the Advisory Committee on Administrative and Budgetary Questions in its report AC 2346 (para. 9).

Table 12
Comparison of voluntary contributions to the Foundation and the budget stemming from non-earmarked contributions, 2021–2025
(Thousands of United States dollars)

Description	*2021*	*2022*	*2023*	*2024*	*2025*
Voluntary contributions received	2 556	7 564	4 404	5 782	3 850
Approved budget	10 000	11 979	3 152	3 974	4 786
Variance	*(7 444)*	*(4 415)*	*1 252*	*1 808*	*(936)*

3.2. General financial reserve

20. Under rule 304.2 (b) of the Financial Regulations and Rules of the United Nations for the United Nations Habitat and Human Settlements Foundation and for other extrabudgetary resources of UN-Habitat (ST/SGB/2015/4, annex II), the Executive Board, on the recommendation of the Executive Director, determines the level and composition of the general financial reserve. The purpose of the reserve is to ensure the liquidity of the Foundation non-earmarked fund, offset uneven cash flows and support prudent financial management.

21. Pursuant to Executive Board decision 2022/5, in the Foundation non-earmarked budget, UN-Habitat maintains a minimum general financial reserve of $3.0 million or 20 per cent of the approved budget for the following year, whichever is higher. As 20 per cent of the proposed $5.0 million budget ($1.0 million) is below the minimum threshold, the reserve for 2027 will remain at $3.0 million.

3.3. Subprogramme 1: Housing, land, basic services and urban environment

22. Tables 13 and 14 show the 2027 resource requirements for subprogramme 1, including the changes compared with 2026.

Table 13
Resource requirements in 2026 and 2027 for new subprogramme 1, by source of funding

	Resources (thousands of US dollars)			*Posts*	
Source of funding	*2026*	*Change*	*2027*	*2026*	*2027*
Foundation non-earmarked					
Post	n/a	30.5	30.5	–	1
Non-post	n/a	102.0	102.0	–	–
A. Subtotal, Foundation non-earmarked	n/a	**132.5**	**132.5**	–	**1**

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Regular budget					
Post	n/a	2 874.9	2 874.9	–	16
Non-post	n/a	322.6	322.6	–	–
Subtotal, regular budget	n/a	**3 197.5**	**3 197.5**	–	**16**
Foundation earmarked					
Post	n/a	–		–	–
Non-post	n/a	20 588.0	20 588.0	–	–
Subtotal, Foundation earmarked	n/a	**20 588.0**	**20 588.0**	–	–
Technical cooperation					
Post	n/a	–		–	–
Non-post	n/a	61 711.0	61 711.0	–	–
Subtotal, technical cooperation	n/a	**61 711.0**	**61 711.0**	–	–
Programme support					
Post	n/a	793.9	793.9	–	4
Non-post	n/a	1 068.6	1 068.6	–	–
Subtotal, programme support	n/a	**1 862.5**	**1 862.5**	–	**4**
Total by category					
Post	n/a	3 699.3	3 699.3	–	21
Non-post	n/a	83 792.2	83 792.2	–	–
Grand total	n/a	**87 491.5**	**87 491.5**	–	**21**

Table 14
Post requirements in 2027 for new subprogramme 1, by source of funding

Source of funding	Professional and higher categories D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	General Service Local level	Total
Posts in 2027									
Foundation non-earmarked	–	–	–	–	–	–	–	1	**1**
Regular budget	1	–	2	6	4	–	**13**	3	**16**
Programme support	–	–	1	1	1	–	**3**	1	**4**
Total, 2027	**1**	–	**3**	**7**	**5**	–	**16**	**5**	**21**

Abbreviations: D – Director; P – Professional.

3.4. Subprogramme 2: Planning, finance, policy, localization and governance

23. Tables 15 and 16 show the 2027 resource requirements for the new subprogramme 2, including the changes compared with 2026.

Table 15
Resource requirements in 2026 and 2027 for new subprogramme 2, by source of funding

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation non-earmarked					
Post	n/a	507.0	507.0	–	3
Non-post	n/a	20.9	20.9	–	-
Subtotal, Foundation non-earmarked	n/a	**527.9**	**527.9**	–	**3**

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Regular budget					
Post	n/a	957.0	957.0	–	7
Non-post	n/a	268.9	268.9	–	–
Subtotal, regular budget	n/a	**1 225.9**	**1 225.9**	–	**7**
Foundation earmarked					
Post	n/a	–	–	–	–
Non-post	n/a	11 759.2	11 759.2	–	–
Subtotal, Foundation earmarked	n/a	**11 759.2**	**11 759.2**	–	–
Technical cooperation					
Post	n/a	–	–	–	–
Non-post	n/a	46 047.2	46 047.2	–	–
Subtotal, technical cooperation	n/a	**46 047.2**	**46 047.2**	–	–
Programme support					
Post	n/a	652.4	652.4	–	4
Non-post	n/a	1 232.3	1 232.3	–	–
Subtotal, programme support	n/a	**1 884.7**	**1 884.7**	–	**4**
Total by category					
Post	n/a	2 116.4	2 116.4	–	14
Non-post	n/a	59 328.5	59 328.5	–	–
Grand total	n/a	**61 444.9**	**61 444.9**	–	**14**

Table 16
Post requirements in 2027 for new subprogramme 2, by source of funding

Source of funding	Professional and higher categories D-1	P-5	P-4	P–3	P-2/1	Subtotal	General Service Local level	Total
Posts in 2027								
Foundation non-earmarked	–	1	–	–	1	**2**	1	**3**
Regular budget	–	1	1	2	–	**4**	3	**7**
Programme support	–	1	-	1	1	**3**	1	**4**
Total, 2027	–	**3**	**1**	**3**	**2**	**9**	**5**	**14**

Abbreviations: D – Director; P – Professional.

3.5. Subprogramme 3: Knowledge, data, digitalization and capacity development

24. Tables 17 and 18 show the 2027 resource requirements for the new subprogramme 3, including the changes compared with 2026.

Table 17
Resource requirements in 2026 and 2027 for new subprogramme 3, by source of funding

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation non-earmarked					
Post	n/a	692.7	692.7	–	7
Non-post	n/a	63.3	63.3	–	–
Subtotal, Foundation non-earmarked	n/a	**756.0**	**756.0**	–	**7**
Regular budget					
Post	n/a	1 774.7	1 774.7	–	10
Non-post	n/a	366.1	366.1	–	–
Subtotal, regular budget	n/a	**2 140.8**	**2 140.8**	–	**10**

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation earmarked				–	
Post	n/a	–	–	–	–
Non-post	n/a	7 176.6	7 176.6	–	–
Subtotal, Foundation earmarked	n/a	**7 176.6**	**7 176.6**	–	–
Technical cooperation				–	
Post	n/a	–	–	–	–
Non-post	n/a	7 372.6	7 372.6	–	–
Subtotal, technical cooperation	n/a	**7 372.6**	**7 372.6**	–	–
Programme support					
Post	n/a	797.4	797.4	–	4
Non-post	n/a	665.2	665.2	–	–
Subtotal, programme support	n/a	**1 462.6**	**1 462.6**	–	**4**
Total by category					
Post	n/a	3 264.8	3 264.8	–	21
Non-post	n/a	15 643.8	15 643.8	–	–
Grand total	n/a	**18 908.6**	**18 908.6**	–	**21**

Table 18
Post requirements in 2027 for new subprogramme 3, by source of funding

Source of funding	Professional and higher categories D-1	P-5	P-4	P-3	P-2/1	Subtotal	General Service Local level	Total
Posts in 2027								
Foundation non-earmarked	–	1	–	1	–	2	5	7
Regular budget	1	1	2	2	3	9	1	10
Programme support	–	1	–	1	1	3	1	4
Total, 2027	**1**	**3**	**2**	**4**	**4**	**14**	**7**	**21**

Abbreviations: D – Director; P – Professional.

3.6. Subprogramme 4: Partnerships, coalitions, advocacy and communication

25. Tables 19 and 20 show the resource requirements in 2027 for the new subprogramme 4, including the changes compared with 2026.

Table 19
Resource requirements in 2026 and 2027 for new subprogramme 4, by source of funding

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation non-earmarked					
Post	n/a	465.0	465.0	–	6
Non-post	n/a	63.2	63.2	–	-
Subtotal, Foundation non-earmarked	n/a	**528.2**	**528.2**	–	**6**
Regular budget					
Post	n/a	1 486.4	1 486.4	–	10
Non-post	n/a	191.6	191.6	–	–
Subtotal, regular budget	n/a	**1 678.0**	**1 678.0**	–	**10**
Foundation earmarked					
Post	n/a	–	–	–	–
Non-post	n/a	8 971.6	8 971.6	–	–
Subtotal, Foundation earmarked	n/a	**8 971.6**	**8 971.6**		–
Technical cooperation					
Post	n/a	–	–	–	–

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Non-post	n/a	–	–	–	–
Subtotal, technical cooperation	n/a	–	–		**-**
Programme support					
Post	n/a	294.2	294.2	–	2
Non-post	n/a	826.4	826.4	–	–
Subtotal, programme support	n/a	**1 120.6**	**1 120.6**	–	**2**
Total by category					
Post	n/a	2 245.6	2 245.6	–	18
Non-post	n/a	10 052.8	10 052.8	–	–
Grand total	n/a	**12 298.4**	**12 298.4**	–	**18**

Table 20
Post requirements in 2027 for new subprogramme 4, by source of funding

Source of funding	Professional and higher categories D-1	P-5	P-4	P-3	P-2/1	Subtotal	General Service NPO	LL	Total
Posts in 2027									
Foundation non-earmarked	–	–	–	1	–	**1**	–	5	**6**
Regular budget	–	–	4	2	1	**7**	–	3	**10**
Programme support	–	1	–	–	1	**2**	–	–	**2**
Total, 2027	–	1	**4**	**3**	**2**	**8**	–	**8**	**18**

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

3.7. Policymaking organs

26. Tables 21 and 22 show the 2027 resource requirements for the strategic area of policymaking organs, including the changes compared with 2026.

Table 21
Resource requirements in 2026 and 2027 for policymaking organs, by source of funding

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation non-earmarked					
Post	–	259.7	259.7	–	**2**
Non-post	160	60.7	220.7	–	–
Subtotal, Foundation non-earmarked	**160**	**320.4**	**480.4**	–	2
Regular budget					
Post	774.7	(0.5)	774.2	6	6
Non-post	61.2	16.7	77.9	–	–
Subtotal, regular budget	**835.9**	**16.2**	**852.1**	**6**	**6**
Foundation earmarked					
Non-post	262.8	(262.8)	–	–	–
Subtotal, Foundation earmarked	**262.8**	**(262.8)**	–	–	–
Total by category					
Post	774.7	259.2	1 033.9	6	8
Non-post	221.2	77.4	298.6	–	–
Grand total	**995.9**	**336.6**	**1 332.5**	**6**	**8**

Table 22
Post requirements in 2027 for policymaking organs, by source of funding

	Professional and higher categories				*General Service*	
Source of funding	*D-1*	*P-4*	*P-3*	*Subtotal*	*Local level*	*Total*
Posts in 2026						
Foundation non-earmarked	–	–	–	–	–	–
Regular budget	1	–	2	3	3	6
Total, 2026	**1**	**–**	**2**	**3**	**3**	**6**
Change from 2026 to 2027 (decrease)/increase						
Foundation non-earmarked	–	1	–	1	1	2
Regular budget	–	–	–	–	–	–
Net changes	**–**	**1**	**–**	**1**	**1**	**2**
Posts in 2027						
Foundation non-earmarked	–	1	–	1	1	2
Regular budget	1	–	2	3	3	6
Total, 2027	**1**	**1**	**2**	**4**	**4**	**8**

Abbreviations: D – Director; P – Professional.

3.8. Executive direction and management

27. Tables 23 and 24 present the 2027 resource requirements for executive direction and management, including changes from 2026. The increase in post costs under Foundation non-earmarked resources reflects the inclusion of regional directors under executive direction and management (rather than under the programme of work), as they are members of UN-Habitat management.

Table 23
Resource requirements in 2026 and 2027 for executive direction and management, by source of funding

	Resources (thousands of US dollars)			*Posts*	
Source of funding	*2026*	*Change*	*2027*	*2026*	*2027*
Foundation non-earmarked					
Post	1 141.7	2 053.1	3 194.8	5	13
Non-post	177.0	27.1	204.1	–	–
Subtotal, Foundation non-earmarked	**1 318.7**	**2 080.2**	**3 398.9**	**5**	**13**
Regular budget					
Post	1 392.8	215.5	1 608.3	7	8
Non-post	190.0	(27.1)	162.9	–	–
Subtotal, regular budget	**1 582.8**	**188.4**	**1 771.2**	**7**	**8**
Foundation earmarked					
Post	–	–	–	–	–
Non-post	320.1	(320.1)	–	–	–
Subtotal, Foundation earmarked	**320.1**	**(320.1)**	–	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	8.8	(8.8)	–	–	–
Subtotal, technical cooperation	**8.8**	**(8.8)**	–	**–**	–
Programme support					
Post	1 510.9	168.7	1 679.6	9	12
Non-post	177.8	223.5	401.3	–	–

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Subtotal, programme support	**1 688.7**	**392.2**	**2 080.9**	**9**	**12**
Total by category					
Post	4 045.4	2 437.3	6 482.7	21	33
Non-post	873.7	(105.4)	768.3	–	–
Grand total	**4 919.1**	**2 331.9**	**7 251.0**	**21**	**33**

Table 24
Post requirements in 2027 for executive direction and management, by source of funding

Source of funding	Professional and higher categories USG	ASG	D-2	D-1	P-5	P-4	P-3	P-2/1	Subtotal	General Service NPO	LL	OL	Total
Posts in 2026													
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**
Change from 2026 to 2027 (decrease)/increase													
Foundation non-earmarked	–	(1)	–	5	2	1	–	–	7	–	1	–	8
Regular budget	–	–	–	–	(1)	–	–	–	(1)	–	–	–	(1)
Programme support	–	–	1	–	(1)	(1)	2	-	1	–	2	–	3
Net changes	**–**	**(1)**	**1**	**5**	**–**	**–**	**2**	**-**	**7**	**–**	**3**	**–**	**10**
Posts in 2027													
Foundation non-earmarked	–	–	–	6	3	1	1	–	**11**	–	2	–	**13**
Regular budget	1	–	–	1	1	2	–	–	**5**	–	1	2	**8**
Programme support	–	–	1	–	–	1	4	1	**7**	–	5	–	**12**
Total, 2027	**1**	**–**	**1**	**7**	**4**	**4**	**5**	**1**	**23**	**–**	**8**	**2**	**33**

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

3.9. Programme support

28. Tables 25 and 26 show the 2027 resource requirements for the strategic area of programme support, including the changes compared with 2026.

Table 25
Resource requirements in 2026 and 2027 for programme support, by source of funding

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Foundation non-earmarked					
Post	65.3	(17.1)	48.2	1	1
Non-post	1 080.9	(1 009.3)	71.6	–	–
Subtotal, Foundation non-earmarked	**1 146.2**	**(1 026.4)**	**119.8**	**1**	**1**
Regular budget					
Post	1 267.6	142.3	1 409.9	8	9
Non-post	41.7	68.9	110.6	–	–
Subtotal, regular budget	**1 309.3**	**211.2**	**1 520.5**	**8**	**9**
Foundation earmarked					
Post	–	–	–	–	–
Non-post	212.8	(212.8)	–	–	–

Source of funding	Resources (thousands of US dollars) 2026	Change	2027	Posts 2026	2027
Subtotal, Foundation earmarked	**212.8**	**(212.8)**	–	–	–
Technical cooperation					
Post	–	–	–	–	–
Non-post	15.6	(15.6)	15.6	–	–
Subtotal, technical cooperation	**15.6**	**(15.6)**	**15.6**	**–**	–
Programme support					
Post	4 917.4	2 178.7	7 096.1	31	49
Non-post	3 721.3	(2 720.0)	1 001.3	–	–
Subtotal, programme support	**8 638.7**	**(541.3)**	**8 097.4**	**31**	**49**
Total by category					
Post	6 250.3	2 303.9	8 554.2	40	59
Non-post	5 072.3	(3 888.8)	1 183.5	–	–
Grand total	**11 322.6**	**(1 584.9)**	**9 737.7**	**40**	**59**

Table 26
Post requirements in 2027 for programme support, by source of funding

Source of funding	Professional and higher categories D-1	P-5	P-4	P-3	P-2/1	Subtotal	General Service NPO	LL	Total
Posts in 2026									
Foundation non-earmarked	–	–	–	–	–	–	–	1	1
Regular budget	1	1	3	–	–	**5**	–	3	**8**
Programme support	–	2	7	8	1	18	2	11	31
Total, 2026	**1**	**3**	**10**	**8**	**1**	**23**	**2**	**15**	**40**
Change from 2026 to 2027 (decrease)/increase									
Foundation non-earmarked	–	–	–	–	–	**–**	–	–	–
Regular budget	–	–	(1)	1	1	**1**	–	–	**1**
Programme support	–	–	–	10	–	**10**	1	7	**18**
Net changes	–	–	**(1)**	**11**	**1**	**11**	**1**	**7**	**19**
Posts in 2027									
Foundation non-earmarked	–	–	–	–	–	**–**	–	1	**1**
Regular budget	1	1	2	1	1	**6**	–	3	**9**
Programme support	–	2	7	18	1	**28**	3	18	**49**
Total, 2027	**1**	**3**	**9**	**19**	**2**	**34**	**3**	**22**	**59**

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

3.10. Other information

29. Table 27 shows resource utilization for the years 2024 and 2025 and resource requirements for 2027, including the changes compared with 2026. This is in line with the recommendation of the Advisory Committee on Administrative and Budgetary Questions in report AC 2346 (para. 9).

Table 27
Resource breakdown by subcategory of expenditure
(Thousands of United States dollars)

Subcategory of expenditure	*Approved 2024*	*Actual 2024*	*Approved 2025*	*Actual 2025*	*Approved 2026*	*Change (amount)*	*Change (percentage)*	*Estimate 2027*
Posts	21 495.7	19 806.4	25 402.1	24 986.7	22 014.6	5 382.3	24.4	27 396.9
Other staff costs	55 410.0	61 368.9	49 376.2	63 960.9	60 939.6	274.5	0.5	61 214.1
Hospitality	3.3	–	3.4	–	3.4	0.1	2.9	3.5
Experts	73.7	–	101.8	–	78.3	–	–	78.3
Consultants	341.4	124.1	384.2	158.9	353.7	(39.7)	(17.7)	314.0
Travel of representatives	11.6	–	12.0	–	12.0	–	–	12.0
Travel of staff	3 098.9	9 528.4	7 242.8	3 634.0	5 116.7	(1 784.4)	(34.9)	3 332.3
Contractual services	25 782.0	30 304.6	28 548.4	36 293.3	28 385.7	3 558.8	12.5	31 944.5
General operating expenses	14 707.4	17 666.9	11 529.9	11 570.0	18 217.5	(4 691.3)	(25.8)	13 526.2
Supplies and materials	837.7	1 424.4	1 958.0	640.5	667.7	(74.1)	(11.1)	593.6
Furniture and equipment	2 310.9	2 518.8	3 604.5	2 198.0	2 454.4	(151.9)	(6.2)	2 302.5
Grants and contributions	51 021.8	46 872.2	51 148.1	64 702.1	48 391.0	8 083.1	16.7	56 474.1
Improvement of premises	604.8	5.7	–	1 417.5	900.6	332.3	36.9	1 232.9
Other costs	0.3	20.5	–	–	20.8	18.9	90.9	39.7
Total	**175 699.5**	**189 599.9**	**179 311.4**	**209 561.9**	**187 556.0**	**10 908.6**	**5.8**	**198 464.6**

Annex I

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

Body and brief description of the recommendation	*Action taken to implement the recommendation*
1. Advisory Committee on Administrative and Budgetary Questions	
AC 2303, para. 27: 1.1. The Advisory Committee was informed that the United Nations Human Settlements Programme (UN-Habitat) is undertaking efforts to better address geographical representation and gender balance in its recruitment process. The Advisory Committee reiterates that UN-Habitat should intensify its efforts to achieve a more equitable geographical representation of Member States among its staff.	**Status:** Under implementation UN-Habitat reaffirms its commitment to improving geographical representation and gender balance in its workforce. The Programme continues to strengthen recruitment practices to attract qualified candidates from underrepresented Member States through targeted outreach, enhanced vacancy dissemination and inclusive selection processes. UN-Habitat also monitors progress towards equitable geographical distribution and gender parity across all staff categories and levels. These efforts will be intensified to ensure more balanced representation in line with United Nations system-wide goals.
AC 2346, para. 6: 1.2. The Advisory Committee emphasizes once more the need to keep personnel and operational costs under constant review to minimize administrative overheads and maximize efficiency in programme delivery; and trusts that such information, including a breakdown by funding sources, will be included in future budget submissions (see AC 2303, para. 9).	**Status:** Implemented In its budget submissions, UN-Habitat has included tables showing breakdowns by funding source, thematic area and cost category to support decision-making by policymaking organs.
AC 2346, para. 7: 1.3. The Committee trusts that regular updates of the restructuring process will be provided to the UN-Habitat Executive Board and in subsequent reports.	**Status:** Implemented UN-Habitat provided the Executive Board with an update at its session in November 2025 and during meetings of the ad hoc working group on programmatic and budgetary matters. A further update was provided at the Executive Board meeting on 21 and 22 April 2026. **Implementation date:** Final update in April 2026
AC 2346, para. 9: 1.4. The Advisory Committee recalls that it noted in its previous report that original estimates (for 2023 and 2024) were not included in the related table of the budget submission (see AC 2303, para. 11). The Committee reiterates once more its recommendation that UN-Habitat include in future reports detailed information, by category of expenditure, on actual expenditure and the level of contributions received for the prior and current periods as compared with the proposed budget, as well as detailed explanations for variances, including variances under programme support costs and in staffing levels (see AC 2303, para. 12, and AC 2277, para. 7). The Committee trusts that justifications for variances in expenditure patterns will be provided to the UN-Habitat Executive Board at the time of its consideration of the present report.	**Status:** Implemented UN-Habitat has implemented this recommendation through the introduction of tables 12 and 27 in the budget document.
AC 2346, para. 21: 1.5. The Advisory Committee notes the information provided and trusts that updated versions of table 3 will be included in future budget submissions (see AC 2303, para. 21).	**Status:** Implemented UN-Habitat budget presentations follow United Nations Secretariat policies and guidance. In accordance with paragraph 58 of the 2027 budget guidance, voluntary contributions project positions and other temporary positions continue to be grouped under “Other staff costs” and are therefore not reflected in the organizational chart. Accordingly, only regular budget, Foundation non-earmarked and programme support positions are presented as posts, while all others are presented as non-post positions. UN-Habitat has therefore implemented this guidance through annex III for information purposes only.

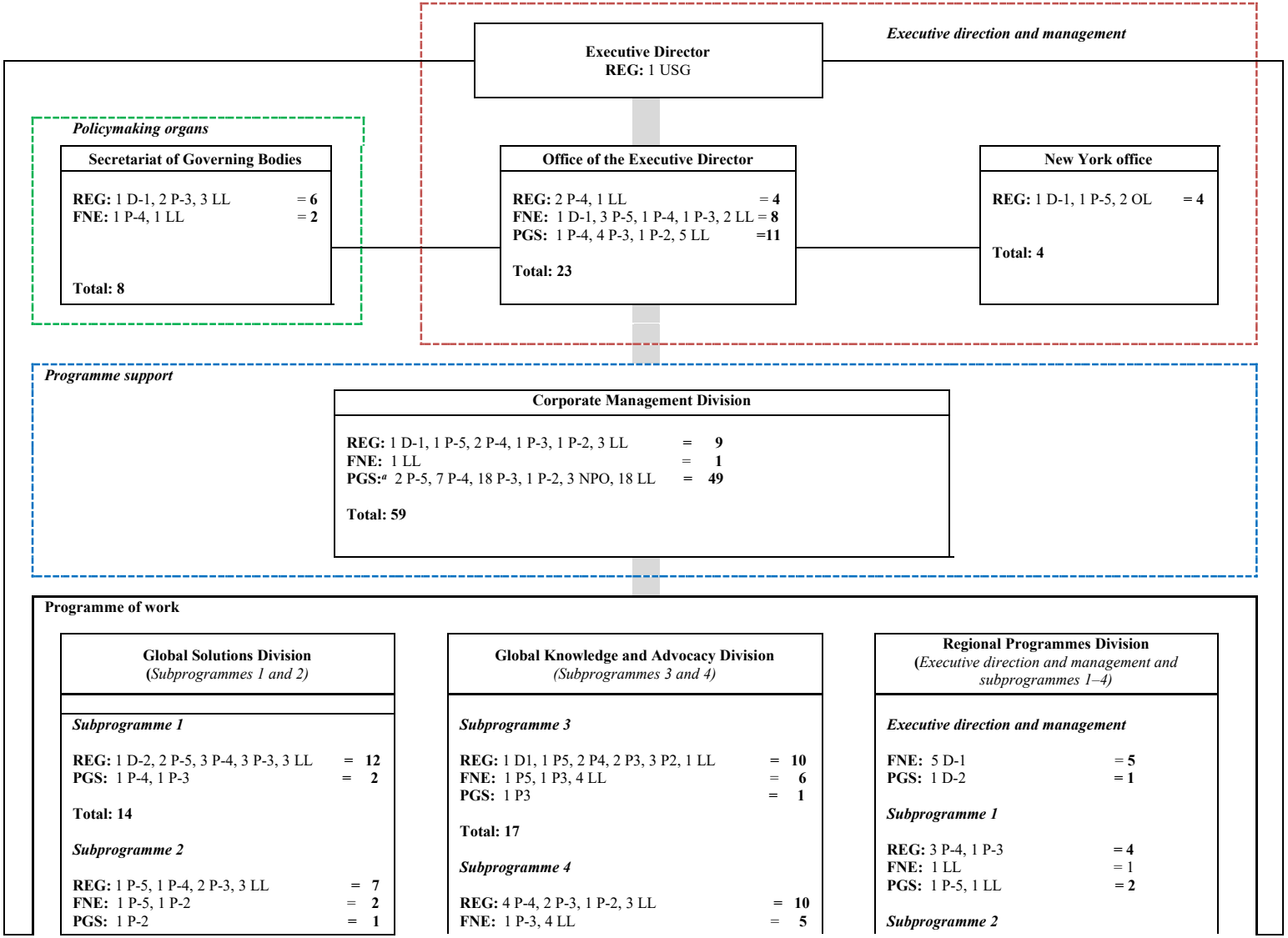
Body and brief description of the recommendation	*Action taken to implement the recommendation*
2. Board of Auditors (Prior-year recommendations)[4]	
A/77/5/Add.9, chap. II, para. 109: 2.1. The Board recommends that UN-Habitat establish a mechanism that gathers and cross-checks the data and hiring records 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 A human resources dashboard is being developed for completion in the fourth quarter of 2026 to capture staff and non-staff personnel data from all UN-Habitat offices. It will support monitoring and management of non-staff recruitment. **Implementation date**: Fourth quarter of 2026
A/78/5/Add.9, chap. II, para. 162: 2.2. The Board recommends that UN-Habitat continue to develop a clear strategy regarding the total number of core operational staff who are under United Nations Development Programme (UNDP) and United Nations Office for Project Services (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 transitioned all personnel under UNDP service contracts to UNOPS contractor modalities, and personnel on UNDP staff contracts are now progressively being transitioned to United Nations Secretariat staff appointments. **Implementation date**: First quarter of 2027
A/78/5/Add.9, chap. II, para. 172: 2.3. The Board recommends that UN-Habitat strictly follow 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 follows United Nations Secretariat recruitment and appointment rules. Umoja monitors the service duration of temporary appointment holders up to the maximum of 729 days, after which a mandatory break in service applies. For consultants and individual contractors, the Secretariat's 24-/36-month service limit is observed. Contractors engaged through UNOPS hold local and international individual contractor agreements that allow service beyond 24 months, supporting UN-Habitat projects. UN-Habitat considers this recommendation to be implemented and will request its closure by the Board. **Implementation date**: Third quarter of 2026
A/79/5/Add.9, chap. II, para. 86: 2.4. The Board recommends 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 continues efforts to strengthen its Sustainable Development Goal 11 monitoring and reporting. The synthesis report on Goal 11 was presented at the high-level political forum on sustainable development in July 2026, as well as at the mid-term review of the New Urban Agenda, and a global urban data coalition was established with more than 60 leading partner institutions to address Goal 11 monitoring gaps. UN-Habitat considers this recommendation to be implemented and will request its closure by the Board. **Implementation date**: Third quarter of 2026
A/79/5/Add.9, chap. II, para. 110: 2.5. The Board recommends 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 has established regular monitoring and quarterly reporting mechanisms to identify and flag non-linear project implementation in relation to expenditure for single-grant projects. It is progressively expanding this analysis to multi-grant projects and developing effective corrective mechanisms to address identified variances. **Implementation date**: Second quarter of 2027

[4] Updated status as of August 2026.

Body and brief description of the recommendation	*Action taken to implement the recommendation*
A/79/5/Add.9, chap. II, para. 126: 2.6. The Board recommends 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 UN-Habitat's revised implementing partner policy became effective on 1 November 2025 and, following the auditors' request for additional measures, UN-Habitat is now finalizing a standard operating procedure on community agreements to further strengthen the relevant processes and controls. **Implementation date**: Fourth quarter of 2026
A/79/5/Add.9, chap. II, para. 132: 2.7. The Board recommends 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.	**Status:** Under implementation UN-Habitat's revised implementing partner policy became effective on 1 November 2025 and, following the auditors' request for additional measures, UN-Habitat is now finalizing a standard operating procedure on community agreements to further strengthen the relevant processes and controls. **Implementation date**: Fourth quarter of 2026
A/80/5/Add.9, chap. II, para. 45: 2.8. The Board recommends that UN-Habitat closely monitor outstanding receivables from voluntary contributions and make efforts to reduce the portion of long-outstanding receivables.	**Status:** Under implementation UN-Habitat has strengthened its year-end procedures by introducing reviews to assess the collectability of outstanding receivables and is developing a reporting mechanism to enable regular monitoring of such receivables. In addition, UN-Habitat continues to follow up on long-outstanding receivables, including through direct engagement with the respective donors. **Implementation date**: First quarter of 2027
A/80/5/Add.9, chap. II, para. 51: 2.9. The Board recommends that UN-Habitat promptly clear the long-term advance transfers to implementing partners.	**Status:** Under implementation Following the development of impairment guidance and a review of old balances, UN-Habitat will undertake the necessary clean-up actions as part of the 2026 year-end closure process. **Implementation date**: First quarter of 2027
A/80/5/Add.9, chap. II, para. 57: 2.10. The Board recommends that UN-Habitat strengthen the monitoring of outstanding commitments and enhance the review of open commitments both during the year and as part of the year-end closing processes.	**Status:** Under implementation UN-Habitat has strengthened the monitoring of outstanding commitments with an assigned focal point to closely monitor and review commitments during the year and to ensure that all commitments that are more than 24 months old are investigated and closed at year-end, in line with the Financial Regulations and Rules of the United Nations. **Implementation date**: Third quarter of 2027
A/80/5/Add.9 chap. II, para 129: 2.11. The Board recommends that UN-Habitat reconcile all personnel data in a timely manner, ensure compliance with competitive selection procedures for pre-selected personnel, and maintain recruitment documentation thereon.	**Status:** Under implementation UN-Habitat is in the final stage of establishing a robust, automated mechanism, including a human resources dashboard that gathers and cross-checks the data and hiring records of non-staff personnel. In addition, administrative focal points and programme managers have consistently received guidance on the recruitment process for non-staff personnel and on records management. **Implementation date**: Fourth quarter of 2026

Annex II

Organizational structure of UN-Habitat and distribution of posts for 2027



Total: 10	**Total: 15**	**FNE:** 1 LL = 1 **PGS:** 1 P-5, 1 P-3, 1 LL **= 3** ***Subprogramme 3*** **FNE:** 1 LL = 1 **PGS:** 1 P-5, 1 P-2, 1 LL **= 3** ***Subprogramme 4*** **FNE:** 1 LL = 1 **PGS:** 1 P-5, 1 P-2 **= 2** **Total: 24**

Abbreviations: D – Director; FNE – Foundation non-earmarked; LL – Local level; NPO – National Professional Officer; OL – Other level; P – Professional; PGS – programme support; REG – regular budget; USG – Under-Secretary-General.

[a] Programme support includes two positions for the Office of Internal Oversight Services funded by UN-Habitat.

Annex III

UN-Habitat staff and other personnel from all funding sources as at 31 December 2025

	Core resources		*Project resources*		*Programme support resources*	
Category	*REGB*	*FNDN*	*FNDE*	*TECH*	*PRGS*	*Total*
Staff	62	17	115	77	72	343
Other personnel	–	–	–	1 030	4	1 034
Total	**62**	**17**	**115**	**1 107**	**76**	**1 377**

Notes:

1. The staff category comprises 151 core posts, 184 personnel funded through voluntary contribution projects, and 8 Junior Professional Officers.
2. Other personnel include consultants, United Nations Volunteers, individual contractors, interns and United Nations Development Programme contract holders, and holders of United Nations Office for Project Services local and international individual contractor agreements.

Abbreviations: FNDE – foundation earmarked; FNDN – foundation non-earmarked; PRGS – programme support; REGB – regular budget; TECH – technical cooperation.