



United Nations

Budgeting in organizations of the United Nations system

Part II

Reference tables

Report of the Joint Inspection Unit

**Prepared by Pavel Chernikov, Mohanad al-Musawi and
Tesfa Alem Seyoum**

Please recycle



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United Nations • Geneva, 2024

Foreword

The present part of the report is a reference document for delegates and other stakeholders on budgeting in organizations of the United Nations system. It comprises 15 tables on a selection of budgeting techniques and methods used by the Joint Inspection Unit (JIU) participating organizations, following the same format as the 15 comparative tables contained in the 1989 JIU review on the same subject.¹ This format provides an opportunity to compare policies and practices of budgeting and to see some of the main changes that have taken place since the previous review.

Part II is a compilation of inputs from the participating organizations, and the Inspectors would like to underscore each organization's ownership and authorship of the relevant parts of the tables. The data from organizations have not been substantively edited by the Inspectors or the team or changed in other ways; therefore, errors and/or omissions, if any, reflect the inputs received.

As mentioned in part I, paragraph 82, of the present report, the Glossary of financial and budgetary terms was last updated and issued in 2000.² Owing to the absence of a recently updated glossary, the definitions of financial and budgetary terms are not provided here.

The Inspectors wish to extend their gratitude to the JIU participating organizations for their valuable contributions to these tables.

¹ JIU/REP/89/9.

² See the report on the ninety-first session of the Consultative Committee on Administrative Questions, held in Montreal from 28 August to 1 September 2000 (ACC/2000/6).

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Abbreviations

ACABQ	Advisory Committee on Administrative and Budgetary Questions
CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
ICT	Information And Communications Technology
ILO	International Labour Organization
IMO	International Maritime Organization
IPSAS	International Public Sector Accounting Standards
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN Tourism	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WCF	Working capital fund
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

Table 1.1
Budget policies and structures

<i>1.1 Org.</i>	<i>1.2 Medium-term planning</i>	<i>1.3 Type of budget</i>	<i>1.4 Programme structure</i>	<i>1.5 Budget composition</i>
1 United Nations Regular budget	<p>Three years (currently covering 2023–2025 (A/77/6 (Plan outline)))</p> <p>The three-year plan outline was approved by the General Assembly in its resolution 72/266 A in 2017. The first plan outline was prepared in 2019 and covered the period 2020–2022.</p>	Programme budget that follows a results-based budgeting methodology	Programmes and subprogrammes (the latter being the unit of analysis)	<p>Budget parts, budget sections and programmes. The unit of analysis is the subprogramme.</p> <p>The General Assembly approved appropriations for 2024 to be distributed by budget parts and budget sections as follows:</p> <p>Part I. Overall policymaking, direction and coordination: sections 1 and 2</p> <p>Part II. Political affairs: sections 3–6</p> <p>Part III. International justice and law: sections 7 and 8</p> <p>Part IV. International cooperation and development: sections 9–17</p> <p>Part V. Regional cooperation for development: sections 18–23</p> <p>Part VI. Human rights and humanitarian affairs: sections 24–27</p> <p>Part VII. Global communications: section 28</p> <p>Part VIII. Common support services: sections 29A–29F</p> <p>Part IX. Internal oversight: section 30</p> <p>Part X. Jointly financed administrative activities and special expenses: sections 31 and 32</p> <p>Part XI. Capital expenditures: section 33</p> <p>Part XII. Safety and security: section 34</p> <p>Part XIII. Development account: section 35</p> <p>Part XIV. Staff assessment: section 36</p>
2 United Nations peacekeeping operations	-	Peacekeeping operation budgets (financial regulation 2.12 and rule 102.8 (a)), in full compliance with the General Assembly resolution 55/231 on results-based budgeting	-	Peacekeeping missions, United Nations Logistics Base at Brindisi, Italy, Regional Service Centre in Entebbe, Uganda, and support account 1

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
3 FAO	<p>The strategic framework is prepared for a period of 10 to 15 years, reviewed every 4 years, and includes an analysis of the challenges facing food, agriculture and rural development, and agrifood systems more broadly, and populations dependent thereon; a strategic vision, the goals of members in areas of the FAO mandate, as well as strategic objectives to be achieved by members and the international community with support from FAO, including targets and indicators of achievement.</p> <p>Medium-term plan covering a period of four years and reviewed each biennium. The medium-term plan includes:</p> <ul style="list-style-type: none"> • Strategic objectives for achievement by members and the international community with support from FAO, in accordance with the strategic framework • Results frameworks, including the specific outcomes that contribute to the achievement of the strategic objectives by FAO members and the international community. The results framework formulations include, in addition to the outcomes, a gap statement, risk analysis and performance indicators, aligned to the 2030 Agenda for Sustainable Development. They show the contribution of FAO and indicate the budgetary provisions for each outcome from assessed contributions and estimated extrabudgetary resources, which may condition the attainment of targets. Gender and, more broadly, the principle of leaving no one behind, is fully integrated into the strategic framework and medium-term plan • Functional objectives aimed at ensuring that organizational processes and administration work towards improvements in a results-based framework 	<p>Programme budget</p> <p>The FAO programme of work and budget covers a single biennium, clearly identifying the share of resources devoted to enabling functions, such as administrative work (the functional objectives), and with the programme budget funded from assessed contributions and estimated extrabudgetary resources anchored in a results-based framework and including the following elements:</p> <ul style="list-style-type: none"> • Organizational results framework (outcomes) established in accordance with the medium-term plan for both the strategic and functional areas • Quantification of costs for all outcomes and related commitments • Calculation of cost increases and planned efficiency gains • Provision for long-term liabilities and reserve funds • A draft Conference resolution on approval of the programme of work and the appropriations 	<p>Financial regulation III 3.3</p> <ul style="list-style-type: none"> • Chapters (strategic and functional objectives) • Programme objective (outcomes) • Programmes (outputs) • Subprogrammes (work plan outputs) • Programme elements 	<p>Thirteen chapters for assessed and voluntary contributions by outcome. Voluntary contribution covers forecasted delivery by region. Assessed contribution budget by region and organizational unit</p> <p>Annex with post counts by post category (D, P, NPO, GS)</p>
4 IAEA	Two-year programme (the current period for the programme is 2024–2025)	Programme budget (in 2000, IAEA introduced the results-based approach to programme development)	Major programme/programme/subprogramme/project. The approved appropriations represent the six major programmes (see column 3.5, appropriations structure)	One volume, two parts
5 ICAO	Business plan, which replaced work programme, has been introduced for the 2008–2010 triennium.	Results-based budget (in line with the ICAO business plan structure. Similar to “programme budget”, with the focus shifted from programmes to objectives)	Objectives/strategies → outputs	Eight sections (by objectives/strategies), with additional breakdowns by outputs, by organizational structure, and by object of expenditure

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
6 ILO	The strategic plan is the medium-term planning document of ILO. It normally covers a timespan of four years, and presents the strategic orientation of the Organization, what it aims to achieve and how. The current strategic plan covers the period 2022–2025. In 2017, ILO adopted its new strategic plan for the four-year period 2018–2021. This was done based on the Governing Body decision (at its 320th session, in March 2014) that, on the expiry of the Strategic Policy Framework 2010–2015, a transitional strategic plan of just two years, coinciding with the 2016–2017 programme and budget, should be adopted, so that from 2018 the ILO could align its four-year strategic planning cycle with that of the United Nations, as recommended by the General Assembly.	Results-based programme budget, where programmes are focused on expected outcomes	<p>The programme and budget outlines programmatic objectives as well as internal management priorities. It describes a results-oriented programme of work with primary focus on expected outcomes, addressing constituents' needs. It also addresses the improvement of governance, support and management within ILO.</p> <p>The programme structure is as follows:</p> <ul style="list-style-type: none"> • Policy outcomes + Outputs • Enabling outcomes + Outputs • Appendices, including on results framework and relationships between the targets of the Sustainable Development Goals and the policy outcomes 	One volume, three parts, relevant appendices and annexes
7 IMO	Strategic plan covers the six-year period 2024–2029, with more detailed biennial plans developed during that period. ^a	The budget is submitted on a results-based budget basis, linked to the Organization's strategic directions. The information is presented on an object of expenditure basis during the review process, but from an approval and control perspective it is results-based.	<p>The budget is prepared to follow the Organization's strategic directions as defined in the strategic plan, with there currently being eight strategic directions defined:</p> <ul style="list-style-type: none"> • 1: Ensure implementation of IMO instruments supported by capacity development • 2: Integrate new, emerging and advancing technologies into the regulatory framework • 3: Respond to climate change and reduce greenhouse gas emissions from international shipping • 4: Continue to engage in ocean governance • 5: Enhance global facilitation, supply chain resilience and security of international trade • 6: Address the human element • 7: Ensure the regulatory effectiveness of international shipping • 8: Ensure organizational effectiveness 	<p>Single Assembly resolution that covers the budget for the regular budget, Trading Fund, Headquarters Capital Fund, Termination Benefit Fund and Technical Cooperation Fund</p> <p>WCF and the Special Contingency Account do not have a specific annual budget, but act as contingency and resilience measures.</p>

^a IMO first introduced its strategic plan for the six-year period 2008–2013.

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
8 ITC	<p>The General Assembly, in its resolution 59/276 I, endorsed the revised administrative arrangements for ITC as set out in the report of the Secretary-General (A/59/405). In conformity with these administrative arrangements, ITC is subject to the Financial Regulations and Rules and the Staff Regulations and Staff Rules of the United Nations. ITC receives delegation of authority from the Controller of the United Nations and its financial statements are certified by the Controller of the United Nations and submitted to the United Nations General Assembly.</p> <p>Given the delegation of authority from the Controller, ITC manages its extrabudgetary resources following the process of the United Nations process for acceptance of the extrabudgetary resources. The establishment and management of trust funds are governed by the United Nations Financial Regulations and Rules (ST/SGB/2013/4) and require observance of the Staff Regulations and Rules and other policies or procedures promulgated by the United Nations Secretary-General. ITC has one trust fund and all bilateral agreements signed with all ITC funders are managed within this trust fund.</p> <p>In the preparation of its budget, ITC follows the same budget process and is instructed by the budget guide that is submitted under the memorandum issued by the Office of the Controller, in the Office of Programme Planning, Finance and Budget. Therefore, the techniques, methods, practices and budgeting procedures used in the preparation of ITC budget are those of the United Nations Secretariat. The Secretariat's responses to the JIU review would also cover ITC.</p> <p>In conformity with the administrative arrangements set out for ITC, the regular budget of ITC is denominated in Swiss francs and is funded equally by the United Nations and WTO. The United Nations share of the ITC full regular budget is disbursed as a grant.</p> <p>The total resource requirements for ITC, comprising its full regular budget in Swiss francs and projected extrabudgetary resources in Swiss francs, are reflected in the budget fascicle (example tables 13.4 and 13.5 and figure 13.IV in A/78/6 (Sect.13)). For increased clarity and transparency, details of ITC post resources to be provided for by the proposed grants from the United Nations and WTO are presented in the fascicle, notwithstanding that those posts are not part of the approved or proposed staffing table of the United Nations regular budget. See A/78/6 (Sect.13).</p>			
9 ITU	<p>ITU is the United Nations specialized agency for ICTs. It is composed of three sectors (Radiocommunication, Standardization and Development) as well as the General Secretariat.</p> <p>ITU sets a financial plan (four years) that sets the framework within which the budget is prepared. The financial plan is approved by the Plenipotentiary Conference.</p>	<p>Both programme (sections) and object of expenditure + a results-based budget presentation by thematic priority. The budget of the Union shall be based on the decisions taken by the Plenipotentiary Conference, in particular those concerning the strategic plan, the financial plan and the financial limits adopted. It should be correlated with priorities set out in the strategic plan and should include all activities/outputs, and related costs, listed in the operational plans.</p> <p>The budget of the Union shall consolidate the appropriations for the:</p> <ul style="list-style-type: none"> • General Secretariat • Radiocommunication Sector • Telecommunication Standardization Sector • Telecommunication Development Sector 	Following both organizational structure and strategic plan (financial and results-based budget)	Regular budget for the General Secretariat and the three sectors of the Union

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
10 UNAIDS	2022–2026 Unified Budget, Results and Accountability Framework	Programme budget	Results areas for co-sponsors ^b and the secretariat functions (outputs) for the secretariat	Core and non-core funds
11 UNDP	Four-year period (current period 2022–2025)	<p>Integrated resources plan and the integrated budget</p> <p>The UNDP integrated resources plan and the integrated budget form an essential complement to the UNDP strategic plan. The integrated resources plan encompasses all resources available to UNDP, including regular and other resources, and all activities to be carried out. Therefore, it provides a comprehensive and integrated financial framework for the strategic plan period.</p> <p>The accompanying integrated results and resources framework sets out the development and organizational results that UNDP aims to achieve with its partners, and connects these to the estimated resources requirements. Thus, results-based budgeting is embedded in the approach for budgeting applied by UNDP.</p>	<p>UNDP integrated resources plan and integrated budget estimates present a single, integrated budget that includes all budgetary categories, with an improved results focus and enhanced linkages with the results of the strategic plan. It is also harmonized in methodology and presentation, including on cost classification, attribution and recovery, with UNFPA, UNICEF and UN-Women, as approved by the Executive Board in decision 2020/12 on the joint comprehensive cost-recovery policy (DP/FPA-ICEF-UNW/2020/1).</p> <p>At the country level, country programme documents are informed by government development plans and the United Nations Sustainable Development Cooperation Framework. Country programme documents are approved by UNDP Executive Board.</p>	<p>The Integrated resources plan and the integrated budget has four parts:</p> <ul style="list-style-type: none"> • Integrated resources plan • Integrated results and resources framework • Integrated budget • Cost recovery <p>Three annexes:</p> <ul style="list-style-type: none"> • Detailed tables and figures • Methodology and additional information • Responses to the recommendations of ACABQ
12 UNEP	UNEP has a medium-term strategy for a four-year period. The current one covers the period 2022–2025.	Programme budget	By subprogramme	<ul style="list-style-type: none"> • Regular budget • Overhead trust funds • Environment Fund • Global funds • Extrabudgetary funds

^b UNAIDS unites the efforts of 11 United Nations organizations (UNHCR, UNICEF, WFP, UNDP, UNFPA, UNODC, UN-Women, ILO, UNESCO, WHO and the World Bank) and works closely with global and national partners towards ending the AIDS epidemic by 2030 as part of the Sustainable Development Goals. The co-sponsors' activities related to the joint programming is funded by UNAIDS voluntary contributions.

<i>1.1 Org.</i>	<i>1.2 Medium-term planning</i>	<i>1.3 Type of budget</i>	<i>1.4 Programme structure</i>	<i>1.5 Budget composition</i>
13 UNESCO	<p>Medium-term strategy (2022–2029)</p> <p>The first eight-year medium-term strategy was the 2014–2021 medium-term strategy (37 C/4). Prior to that, a six-year time frame was used for the medium-term strategy.</p>	<p>The budget is established on a results basis. Biennial budgets fund a quadrennial programme. The budget is approved by “appropriation line” and by output. Outputs are linked to outcomes and strategic objectives.</p>	<p>Budget lines (appropriation lines) under various names, including:</p> <ul style="list-style-type: none"> • Programmes (including “major programmes” or “sectors”, but these are not a hierarchical level as there are no further programmes under these) • Sectors, Chapters, or lines (these are presented grouped into “parts”) <p>The major programmes are the following:</p> <ul style="list-style-type: none"> • Major programme I: Education • Major programme II: Natural sciences • Major programme III: Social and human sciences • Major Programme IV: Culture • Major Programme V: Communication and information <p>Other programmes include:</p> <ul style="list-style-type: none"> • Intergovernmental Oceanographic Commission • UNESCO Institute for Statistics 	<p>The integrated budget framework is composed of three sources of funds:</p> <ul style="list-style-type: none"> • Regular budget (comprising Member States’ assessed contributions) • Voluntary contributions • Revenue generating funds

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14 UNFPA	<p>Four-year strategic plan provides the overall strategy for the organization</p> <p>Four-year integrated budget aligned with the strategic plan cycle</p> <p>Four-year global and regional programme aligned with the strategic plan cycle</p> <p>Four- to five-year cycle for country programmes, aligned with national development frameworks and the United Nations Sustainable Development Cooperation Framework</p> <p>Latest strategic plan approved (2022–2025)</p> <p>The integrated budget is the UNFPA overarching financial plan, which underpins the UNFPA strategic plan and the results contained therein. The integrated budget encompasses all the cost categories and provides the link between the results and resources of the organization within a single, integrated framework. The main components of the integrated budget are:</p> <ul style="list-style-type: none"> • Institutional budget (which includes costs classified as management, independent oversight and assurance, development effectiveness, United Nations development coordination and special purpose) • Programmes (which include global and regional programme, and emergency fund; and, as part of the strategic plan, resource allocation system for allocation of regular resources to country programmes) <p>Given the nature of its funding sources, there is no one budget appropriation for the overall integrated budget, and not all components are governed in the same manner (see right).</p>	<p>Results-based budget, linked to strategic plan outcomes and organizational effectiveness and efficiency outputs. UNFPA maintains separate country programmes, which are developed in partnership with the national Government, respond to national priorities and are approved by the Executive Board separately. The specific components of the quadrennial integrated budget are approved by Executive Board as distinct appropriations: institutional budget, global and regional programme (regular resources), emergency fund.</p>	<p>The country programmes are approved for individual countries by the Executive Board and contain the proposed programme and results and resource framework for the country, usually for a four- to five-year cycle. Programmes have outcomes and outputs and are linked to the UNFPA strategic plan outcomes and outputs, as well as to the Sustainable Development Goals.</p> <p>Similarly for the global and regional programmes: they have outputs linked to the strategic plan outcomes.</p> <p>The integrated budget is approved for the duration of the strategic plan (quadrennium).</p> <p>The integrated budget contains a key financial table called integrated resource plan that includes income projections for the planning period, and planned use of resources for all the cost categories. The planned use of resources is linked to the results of the strategic plan through the integrated results and resources framework. The results-based budgeting framework, as approved by the Executive Board in its decision 2011/10, uses the cost categories as a basis for linking results and resources.</p>	<p>The institutional budget covers the Executive Board-approved cost categories, other than programme:</p> <ul style="list-style-type: none"> • Management • Independent oversight and assurance • Development effectiveness • United Nations development coordination • Special purpose
15 UN-Habitat	<p>Fixed term, four years (2020–2023) extended by another two years, to 2025</p>	<p>Programme budget</p>	<p>Subprogramme</p>	<p>Two parts: part A for work programme and part B for post and non-post resources. Also has two annexes</p>

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
16 UNHCR	<ul style="list-style-type: none"> • UNHCR strategic directions 2022–2026 • UNHCR results-based framework • Three- to five-year cycle/period for country and regional programmes • Consolidated programme budget approved annually 	<p>Programme budget: the formulation of the UNHCR programme budget revolves around its results-based management framework</p>	<p>The UNHCR programme budget is presented as follows:</p> <p>Global results framework: uses a simplified and flexible results structure and enables multi-year planning. It is supported by COMPASS, a planning, budgeting, monitoring and reporting system and it comprises impact areas (four areas) that represent the ultimate intended effects of efforts made by UNHCR. They indicate how the UNHCR mandate to protect, assist and find solutions for forcibly displaced and stateless people will be operationalized. Impact areas are aimed at: (a) attaining favourable protection environments (protect); (b) realizing rights in safe environments (respond); (c) empowering communities and achieve gender equality (empower); and (d) securing solutions (solve).</p> <p>The global results framework includes 16 outcome areas that represent major areas of work and illustrate the organization's contribution to the achievement of rights. Several outcome areas contribute to the Sustainable Development Goals, allowing UNHCR to also show its planned contribution to the 2030 Agenda.</p> <p>In addition, five enabling areas encapsulate the organization's work and results related to: resource mobilization, supply, oversight, human resources management, policy management, support to governing bodies, information technology, operational support, learning and financial management. Outputs, or the direct results/deliverables of the work of UNHCR, are context-specific and developed as part of individual country, regional and headquarters plans and are aggregated under these outcome areas. Core indicators track progress in outcome and impact areas, helping UNHCR substantiate how it makes a difference in the lives of those it serves.</p> <ul style="list-style-type: none"> • Budget components: these include Headquarters, global programmes and country and regional programmes. Headquarters include activities related to executive leadership, management and administrative support, and oversight. Global programmes include activities that benefit the whole organization and help strengthen global leadership and strategic engagement. • Cost categories: these comprise programme costs, programme support costs and management and administration costs. <p>Programme costs refer to those incurred at the country level and in regional bureaux that are directly linked to activities, projects and programmes. Programme support costs are required to develop, formulate, direct, administer and evaluate programmes budgeted at Headquarters and in regional bureaux and country operations. Management and administration costs are critical for the leadership and management of the organization, such as executive direction, evaluation and oversight, information technology and administration at Headquarters.</p> <p>The proposed UNHCR programme budget shall be presented along several dimensions: budget components, cost categories and UNHCR global results framework. The proposed UNHCR programme budget shall be accompanied by such information, annexes and explanatory statements as may be requested by or on behalf of the Executive Committee and such further annexes or statements as the High Commissioner may deem necessary and useful.</p> <p>(Financial rule 203)</p> <p>The annual UNHCR programme budget may be reported according to:</p> <ul style="list-style-type: none"> • The global results framework, by population groups or other elements as agreed with the Executive Committee • As agreed with the Executive Committee, the programme budget for 2024 is reported according to the global results framework, population group and by country and regional programmes, headquarters and global programmes <p>(Financial rule 204.2)</p>	<p>See A/AC.96/74/5 for the composition of the 2024 annual programme budget</p> <ul style="list-style-type: none"> • Budget component (seven regions, headquarters and global programme): see A/AC.96/74/5, table I.18 • Impact area: see A/AC.96/74/5, table I.14 • Outcome and enabling areas: see A/AC.96/74/5, table I.15 • Population group: see A/AC.96/74/5, table I.17 • Cost category – programme, programme support, management and administration: see A/AC.96/74/5, table 1 • Chapter of expenditure: see A/AC.96/74/5, table 5

<i>1.1 Org.</i>	<i>1.2 Medium-term planning</i>	<i>1.3 Type of budget</i>	<i>1.4 Programme structure</i>	<i>1.5 Budget composition</i>
17 UNICEF	Four years, current cycle: 2022–2025	Programme budget/results-based budgeting with the following main elements: <ul style="list-style-type: none"> • Evidence-based process of allocating and managing resources to achieve results • Links of expenditures to specific activities and results • Fosters efficiencies in the allocation and use of resources • Allows us to consider if the same (or greater) results could be achieved at lower cost through alternative implementation approaches • Value for money considerations: economy, efficiency, equity, effectiveness • Periodic reviews and re-prioritization 	The structure is outlined below, which is harmonized with that of UNDP and UNFPA. Development <ul style="list-style-type: none"> • Global and regional programmes • Country programmes • Development effectiveness United Nations development coordination Management Oversight Special purpose	The integrated budget document consists of the integrated resource plan, the institutional budget and the global and regional programme
18 UNIDO	Medium-term programme framework (latest 2022–2025) The first four-year medium-term programme framework was from 2000 to 2003. It was decided at the sixth General Conference to rename the “medium-term plan” the “medium-term programme framework” and to reduce its period of coverage from six to four years. (GC.6/Dec.10)	Programme/results-based budget	Results Result indicators	One volume, annexes
19 UNODC	UNODC Strategy 2021–2025	Programme budget: UNODC follows the practices established by the United Nations Secretariat and applies results-based budgeting approach in the formulation of its budget.	Major programmes Programmes Subprogrammes Programme elements	One volume, six parts, annexes Supplementary information for ACABQ The consolidated budget covers: <ul style="list-style-type: none"> • UNODC strategy • United Nations Secretariat-wide initiatives • Financial overview • Resource requirements by subprogrammes While the focus of the consolidated budget is on extrabudgetary resources, resource information is provided for all sources of funds of UNODC: <ul style="list-style-type: none"> • General purpose funds (unearmarked voluntary contributions) • Special purpose funds (earmarked voluntary contributions) • Programme support cost funds • Regular budget (assessed budget of the United Nations)

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
20 UNOPS	Strategic plan period four years (current: strategic plan 2022–2025), budget estimates period two years (current: budget estimates 2024–2025)	<p>UNOPS aligns its biennial management budget with the harmonized presentation adopted by UNDP, UNFPA, UNICEF and UN-Women based on the Executive Board decisions (current: decision 2020/12), in which the Executive Board approves harmonized approaches for cost classification, results-based budgeting and budget presentation. Resources are presented for each functional cluster alongside UNOPS contribution and management goals.</p> <p>Within this framework, UNOPS management budget (indirect cost) is prepared annually on an object-of-expenditure basis (by categories of e.g. personnel-staff, personnel non-staff, travel).</p>	N/A	<p>Harmonized functional clusters:</p> <ol style="list-style-type: none"> 1. Leadership and corporate direction 2. Corporate external relations and partnerships, communications and resource mobilization 3. Country office oversight, management and operations support 4. Corporate human resources management and staff and premises security 5. Corporate financial, ICT and administrative management 6. Corporate oversight and assurance
21 UNRWA	UNRWA has a six-year rolling strategic plan 2023–2028 that guides annual and biennial plans from which all plans are derived. What constitutes medium-term planning would be the quarter review of plans, both programmatic and financial, in a period during which the Organization takes stock of its annual operational plans to determine feasibility of plans and makes necessary adjustments to key performance indicators, where applicable, as well as realign financial resources to respond to changing needs/context. These reviews serve as a framework for the formulation of budgets.	The programme budget is used and has a well-structured resource allocation and subprogrammes for a given period; it also includes the object of expenditure. While the strategic plan is the broader reference for the budgeting and planning process, aspects of results-based budget are embedded where applicable in the formulation of financial needs of the organization. Overall, there is limited application of the results-based budget methodology, except in the formulation of projects funded by voluntary contributions.	The programme structure details the different hierarchical arrangements of initiatives that include the major programme and subprogrammes	The programme budget is composed of the United Nations regular assessed contribution and the extrabudgetary contributions from donors. The extrabudgetary contributions consist of different funding portals of earmarked and unearmarked funding to finance project-specific initiatives.
22 UN Tourism	For regular budget: fixed-term two consecutive calendar years starting on odd years (biennial budget cycle). For voluntary contributions: depends on the agreements governing them.	<p>Programme budget</p> <p>The regular budget of UN Tourism is divided into four parts/sections, namely:</p> <ul style="list-style-type: none"> • Member relations (regional programmes) • Operational • Direct support to members • Indirect support to members <p><i>Note:</i> Columns 1.4 to 1.10 refer to regular budget; voluntary contributions depend on the agreements governing them.</p>	For regular budget: broken down by each strategic objective and programmatic priority, the different areas of work, their description, expected outcomes, the departments in charge at the UN Tourism secretariat and the connection with different Sustainable Development Goals and targets of the 2030 Agenda	Regular budget is financed from assessed contributions from members and budgetary allocations.

<i>1.1 Org.</i>	<i>1.2 Medium-term planning</i>	<i>1.3 Type of budget</i>	<i>1.4 Programme structure</i>	<i>1.5 Budget composition</i>
23 UN-Women Integrated budget (voluntary contributions)	Four-year strategic plan	Programme budget	The integrated budget represents a comprehensive and integrated financial framework linking the results and resources framework across the four thematic impact areas and five organizational effectiveness and efficiency outputs of the UN-Women strategic plan. It covers activities in support of the harmonized cost classification categories covering programme, development effectiveness, United Nations development coordination, management independent oversight and assurance, and special purpose activities.	<ul style="list-style-type: none"> • Table of contents • Executive summary • Financial framework of the organization, covering estimated resources available and the use of resources, for both regular and other resources • Budget proposals, with explanatory statements covering programme, development effectiveness, United Nations development coordination, oversight and assurance management and special purpose activities • Relevant tables and figures on budget estimates and number of posts • Draft appropriations decision • Annexes
Regular budget (assessed contributions from the United Nations programme budget)	Annual programme plan, aligned with the Entity's four-year strategic plan	Programme budget	<ul style="list-style-type: none"> • Programme • Subprogramme 	<ul style="list-style-type: none"> • Table of contents • Foreword • Part A: Programme plan • Part B: Resource requirements • Annexes
24 UPU	-	Object of expenditure budget: this is a results-based budget, based on a four-year strategy (cycle after an ordinary Congress). The financing is based on three main sources: statutory contributions, sales/services and voluntary contributions.	The programme and budget comprises detailed budget information for every goal (strategic pillars), programme and project undertaken by the organization for the year ahead, including details on how the various initiatives will be financed, i.e. through the regular budget and/or extrabudgetary funding.	<ul style="list-style-type: none"> • Strategic pillars, as explained in column 1.3, based on three main sources: statutory contributions, sales/services and voluntary contributions • Programme • Work proposal (projects)

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
25 WFP	<p>Organization-wide: WFP strategic plan (2022–2025) (WFP/EB.2/2021/4-A/1/Rev.2) – four years; WFP management plan (2024–2026) (WFP/EB.2/2023/5-A/1) (budgetary plan) – three years</p> <p>Country level: country strategic plans (up to five years)</p>	<p>Programme budget, whereby one element is the corporate budget that covers the funds needed for headquarters, regional bureaux and country office representational costs. Country office expenses covered by the corporate budget include costs for the country director, national staff assistants, drivers and other basic office running costs. These costs are designed to support core functions that are not directly attributable to operations.</p> <p>WFP also uses country portfolio budgets to establish the specific budget of operational activities at the country level (see columns 1.4, programme structure, and 1.5, budget composition, for additional details).</p>	<p>The WFP comprehensive budget is made up of the programme support and business operations budget (corporate budget) and country strategic plans (operational country-level budget).</p> <p>Corporate budget The programme support and business operations budget (corporate budget) covers the activities managed by headquarters divisions, regional bureaux and certain elements of country offices. This budget is defined in the WFP management plan, submitted to the Executive Board for approval, of which the programme support and administrative budget is the most relevant. Other elements include critical corporate initiatives (one-off investments) and extrabudgetary resources (trust funds and special accounts).</p> <p>See table 4.1 of the WFP Management Plan (2024–2026) (WFP/EB.2/2023/5-A/1).</p> <p>The programme support and administrative budget is approved by three appropriation lines, namely, strategy and direction; services to operations; and governance, independent oversight and fundraising.</p> <p>Country portfolio budget of country strategic plans</p> <p>WFP country offices manage their respective country strategic plan, applying the country strategic plan framework (WFP/EB.2/2016/4-C/1/Rev.1), which is the WFP approach to strategic and programmatic planning at the country level. It introduces a programmatic framework to implement the strategic plan and support the achievement of Sustainable Development Goals 2 and 17, while contributing to other Goals at the country level. Country strategic plans are derived from the United Nations Sustainable Development Cooperation Framework and the humanitarian response plan. Country strategic plans include the entire WFP portfolio of humanitarian and development activities in a country.</p> <p>The country portfolio budget provides a holistic view of the WFP portfolio of work at the country level and ensures optimum use of resources. The country portfolio budget is based on the WFP financial framework, in line with the country strategic plan framework and the WFP Strategic Plan (2022–2025). The country portfolio budget articulates the relevance and impact of the work of WFP by transparently linking strategy, planning and budgeting, implementation and resources obtained to demonstrate the results achieved.</p>	<p>WFP is voluntarily funded based on a full cost-recovery principle in which contributions need to cover all operational, direct and indirect support costs.</p> <p>For the indirect support costs, an indirect support cost rate is approved by the Executive Board each year and applied to all contributions equally (minus a few exceptions, as explained in the section on appropriations below).</p> <p>The income generated from the indirect support cost income is used to determine the programme support and administrative budget, which is the budget necessary to cover activities that provide essential programme and administrative support for WFP operations. It covers mainly the recurring costs of global headquarters (i.e. headquarters in Rome, regional bureaux and global offices) and the basic representational costs of country offices.</p> <p>Country-level budgeting The operational budget is included as part of the country strategic plans approved individually by the Executive Board.</p> <p>The country portfolio budget is included as part of the country strategic plans that are approved individually per country by the Executive Board. The country portfolio budget consists of activity costs divided into four high-level cost categories:</p> <ul style="list-style-type: none"> • Transfer: costs that correspond to the monetary value of the item, cash or service provided, as well as the related delivery costs • Implementation: costs that correspond to expenditures that are directly linked to specific activities within the programme, other than transfer costs • Direct support costs: costs that correspond to country-level expenditures that are directly linked to the execution of the programme as a whole but cannot be attributed to a specific activity within it • Indirect support costs: a cost that cannot be directly linked to the execution of a programme or activity <p>The country portfolio budget also includes the following vertical dimensions:</p> <ul style="list-style-type: none"> • Country strategic plan • Sustainable Development Goal target • Strategic outcomes • Country strategic plan activities • Direct support costs • Indirect support costs

1.1 Org.	1.2 Medium-term planning	1.3 Type of budget	1.4 Programme structure	1.5 Budget composition
26 WHO	General programme of work, currently thirteenth iteration for seven years (2019–2025)	Results-based programme budget	<p>Structured by results and segments across major offices (headquarters and six regions)</p> <p>High-level results (strategic pillars) defined by general programme of work</p> <p>Strategic pillars for general programme of work 13 are:</p> <ul style="list-style-type: none"> 1 billion more people benefiting from universal health coverage 1 billion more people better protected from health emergencies 1 billion more people enjoying better health and well-being More effective and efficient WHO providing better support to countries <p>Broken into costed outcomes and outputs with no costing presented</p> <p>Aggregated by segments. segments are:</p> <ul style="list-style-type: none"> Base (fully controlled by Secretariat) Polio eradication Special programmes (entities budgeted for and implemented by WHO but with independent governance structures) Emergency operations and appeals (nominal budget figure for response to emergencies beyond WHO control, either natural disasters or human-induced) 	<p>For programme budget 2024–2025 (EB152/27),</p> <ul style="list-style-type: none"> Introduction Results framework explainer Priority-setting (qualitative description of results) Risk-management explainer Budget summary Budget tables Financing outlook Comparison of document and digital platform versions Table of indicators at output level
27 WIPO	Current medium-term strategic plan covers period 2022–2026	Budget by sector and results	Sectors (eight in total in 2024–2025)	<ul style="list-style-type: none"> Financial and results overview Financials and results by sector Annexes Appendices
28 WMO	Four-year financial period supported by a four-year strategic plan and a related maximum expenditure amount for that financial period ^c	Results-based budget	<p>Within the strategic plan, there are:</p> <ul style="list-style-type: none"> Seven components composed of five long-terms goals plus two additional goals for policymaking organs, executive management and oversight (1) and linguistic and conference services (1) Each long-term goal divided into three to five strategic objectives The strategic objectives have specifically identified focus areas (three to four per strategic objective) and sample outputs are defined <p>Within the four-year operating plan, each strategic objective and focus area is further described, with specifically defined outputs.</p>	<p>Budget resolution with biennial budget by appropriation part (equivalent of the seven components) The budget resolution also includes:</p> <ul style="list-style-type: none"> Annual amounts Identification of direct costs versus apportioned indirect costs by appropriation part <p>Indirect costs (administration and common costs) are apportioned to each appropriation part and are not a separated element of the approved budget.</p> <p>In addition, there is a comprehensive budget information document with significant details about the composition of the budget.</p>

^c WMO moved away from an eight-year long-term plan after the sixth long-term plan, which ended in 2011. Beginning at the 15th session of Congress (2007), focus moved to the four-year WMO strategic planning process.

Table 1.2
Budget policies and structures

1.1 Org.	1.6 Budget cycle	1.7 Presentation of extrabudgetary resources	1.8 Full or semi-full budgeting	1.9 Unit of account	1.10 Currency of assessment
1 United Nations Regular budget	Annual In 2017, with the adoption of resolution 72/266 A, the General Assembly decided to change to an annual budget period. The first annual budget covered the budget period 2020.	Included for information purposes (also other assessed)	Full budgeting	US\$	US\$
2 United Nations Peacekeeping operations	Annual	Cost recovery included for information purposes	Full budgeting	US\$	US\$
3 FAO	Biennial (2024–2025)	Integrated	Full budgeting	US\$	US\$ and € under the split assessments methodology adopted in 2003 (financial regulation 5.6)
4 IAEA	Annual (programme is biennial)	Integrated	Full budgeting	€	Split assessment (€ and US\$). On 1 January 2002, when Austria introduced the euro instead of the Austrian schilling, the Agency changed the currency from the Austrian schilling to the euro.
5 ICAO	Triennial (annual budgets within three-year period). Current budget cycle is 2023–2025, with annual budgets approved for 2023, 2024 and 2025. The triennial cycle, referred to in the table of the 1989 JIU review, is still maintained.	Separate presentation/section	Using appropriations of the last year of the current approved budget and real/actual costs as a budget basis	Can\$ replaced US\$ as the unit of account in 2008	Can\$ and US\$ (split assessment to reduce exchange risks introduced in 2010)
6 ILO	Biennial; the current cycle is 2024–2025	Integrated	Full budgeting	US\$	SwF
7 IMO	Biennial; the current budgetary biennium is 2024–2025	No – this is reported during the year to the Council, but not included in the budget submission process. For an example see Council document C 129/5(e).	Full budgeting	£	£

1.1 Org.	1.6 Budget cycle	1.7 Presentation of extrabudgetary resources	1.8 Full or semi-full budgeting	1.9 Unit of account	1.10 Currency of assessment
8 ITC	<p>The General Assembly, in its resolution 59/276 I, endorsed the revised administrative arrangements for ITC as set out in the report of the Secretary-General (A/59/405). In conformity with these administrative arrangements, ITC is subject to the Financial Regulations and Rules and the Staff Regulations and Staff Rules of the United Nations. ITC receives delegation of authority from the Controller of the United Nations and its financial statements are certified by the Controller of the United Nations and submitted to the United Nations General Assembly.</p> <p>Given the delegation of authority from the Controller, ITC manages its extrabudgetary resources following the process of the United Nations process for acceptance of the extrabudgetary resources. The establishment and management of trust funds are governed by the United Nations Financial Regulations and Rules (ST/SGB/2013/4) and require observance of the Staff Regulations and Rules and other policies or procedures promulgated by the United Nations Secretary-General. ITC has one trust fund and all bilateral agreements signed with all ITC funders are managed within this trust fund.</p> <p>In the preparation of its budget, ITC follows the same budget process and is instructed by the budget guide that is submitted under the memorandum issued by the Office of the Controller, in the Office of Programme Planning Finance and Budget. Therefore, the techniques, methods, practices and budgeting procedures used in the preparation of the ITC budget are those of the United Nations Secretariat. The Secretariat's responses to the JIU review would also cover ITC.</p> <p>In conformity with the administrative arrangements set out for ITC, the regular budget of ITC is denominated in Swiss francs and is funded equally by the United Nations and WTO. The United Nations share of the ITC full regular budget is disbursed as a grant.</p> <p>The total resource requirements for ITC, comprising its full regular budget in Swiss francs and projected extrabudgetary resources in Swiss francs, are reflected in the budget fascicle (example tables 13.4 and 13.5 and figure 13.IV in A/78/6 (Sect.13)). For increased clarity and transparency, details of ITC post resources to be provided for by the proposed grants from the United Nations and WTO are presented in the fascicle, notwithstanding that those posts are not part of the approved or proposed staffing table of the United Nations regular budget. See A/78/6 (Sect.13).</p>				
9 ITU	Biennial with separation of the two years of the biennium	Outside of budget document. Dealt with in the financial operating report that is presented to the Council every year	Semi-full budgeting	SwF	SwF
10 UNAIDS	Biennial, 2024–2025	Presented by results areas for co-sponsors and by secretariat functions for the UNAIDS secretariat	Semi-full budgeting	US\$	US\$
11 UNDP	<p>UNDP has a quadrennial budget period. The integrated resources plan and the integrated budget covers the same four-year period as the Strategic Plan. In addition, the integrated resources plan and the integrated budget is reviewed together with the midterm review of the strategic plan.</p> <p>Previously, UNDP had two-year institutional budgets and four-year programming arrangements frameworks. This move to a quadrennial budget is in line with UNDP Executive Board decision 2012/27. The first quadrennial budget was prepared for the 2014–2017 strategic plan period.</p>	Integrated	Full budgeting	US\$	N/A

1.1 Org.	1.6 Budget cycle	1.7 Presentation of extrabudgetary resources	1.8 Full or semi-full budgeting	1.9 Unit of account	1.10 Currency of assessment
12 UNEP	Annual, biennial, triennial, multi-years. For the programme of work, the budget cycle is for a two-year period within the medium-term strategy (the medium-term strategy for 2022–2025 has two programme of work periods: 2022–2023 and 2024–2025)	Yes	Full budgeting	US\$	N/A except for regular budget (US\$)
13 UNESCO	Biennial (2024–2025)	Integrated as part of a framework that funds the four-year programmes, but not co-mingled (separate sources of funds presented under the integrated budget framework)	Full budgeting	US\$	Split assessment US\$ and € at rate fixed at time of budget approval The French franc was replaced by the euro in 2000–2001 biennium (30C/Resolution)
14 UNFPA	Country programme: four- to five-year cycle Integrated budget comprising the institutional budget and global regional programme – quadrennial (latest approved 2022–2025) The integrated budget is subject to a midterm review, together with the midterm review of the strategic plan. The midterm review constitutes a top-down validation of the already approved estimates. UNFPA submitted its first integrated budget estimates, 2014–2017, to the Executive Board at its second regular session in 2013. This was at the request of the Executive Board, which wanted to align the strategic plan and the resource planning cycles. This replaced the biennial support budget that was in practice before.	The integrated resource plan contains the estimates of the regular and other resources and the resulting cost recoveries that are credited to the institutional budget. This gives an overview of the totality of planned resources in the organization. However, the other resources are not subject to the appropriation decision, as they are governed and the funds are allocated in close cooperation with respective donors and stakeholders, i.e., based on the respective funding agreements. The link between the programmatic results and resources is based on the analysis of past expenditures for programme resources, by the three transformative results, of both regular and other resources, taking into consideration the strategic focus of the strategic plan for the quadrennium, the strategic shifts of the UNFPA business model – towards the normative interventions of advocacy and policy dialogue, data and analysis, capacity development and partners for informed policy work – and delivering context-specific solutions.	Full budgeting based on estimated resource mobilization (voluntary-funded organization).	US\$	No assessment – N/A
15 UN-Habitat	Annual since 2020	Integrated	Full budgeting	US\$	US\$

1.1 Org.	1.6 Budget cycle	1.7 Presentation of extrabudgetary resources	1.8 Full or semi-full budgeting	1.9 Unit of account	1.10 Currency of assessment
16 UNHCR	Annual programme budget	Integrated <i>Note:</i> Integrated means the combined presentation in a programme budget of activities financed from both regular programmes and extrabudgetary resources.	Full budgeting <i>Note:</i> Budgeting concept in which estimates include provision for all increases and decreases in prices and salaries that can be foreseen or that result from the projection in trends through the entire period covered by the estimates.	US\$	N/A <i>Note:</i> See article III of the UNHCR Financial Rules, which clearly states that United Nations financial regulation 3.10, on currency of assessed contributions, is not applicable to UNHCR.
17 UNICEF	Four years A quadrennial budget cycle was introduced in 2014 for the period 2014–2017. It replaced the biennium cycle. Last biennium cycle was for 2012–2013	UNICEF is a voluntarily funded organization, consisting of unearmarked contributions and earmarked contributions. The scope of the integrated budget includes all funding sources.	Full budgeting	US\$	N/A (no assessments)
18 UNIDO	Biennial (2024–2025)	Integrated	Full budgeting	€ (€ replaced US\$ as of 1 Jan 2002)	€ (€ replaced US\$ as of 1 Jan 2002)
19 UNODC	Biennial (2024–2025)	Integrated	Full budgeting	US\$	N/A to UNODC extrabudgetary resources
20 UNOPS	Biennial with the Executive Board (current: budget estimates 2024–2025), annual under the Executive Director	Financial Rules and Regulations provides a process for supplementary budget submission. UNOPS does not receive voluntary or assessed contributions.	Full budgeting adjusted for vacancy rate	US\$	US\$
21 UNRWA	Annual budgets within a biennial programme period	Extrabudgetary resources are integrated into the presentation of budgets	Semi-full approach best describes the approach as budgets are drawn up based on the assumption that some activities may be implemented by less costly modalities of action, and some even cancelled due to external factors or only implemented in part due to resource constraints.	US\$	UNRWA operates US\$ as the base currency with exposure to currency fluctuations in some of the programme offices due to the use of different operational currencies. The currency fluctuation is monitored, and gains or losses are regularly managed and provided for.
22 UN Tourism	Biennial (2024–2025) for regular budget, starting on odd years.	Budgetary allocations shown in column 1.5 may include extrabudgetary resources, although this has not been the case in previous years.	Full budgeting for regular budget	€ for regular budget	€ for regular budget
23 UN-Women Integrated budget (voluntary contributions)	Biennial	Integrated	Full budgeting	US\$	US\$

<i>1.1 Org.</i>	<i>1.6 Budget cycle</i>	<i>1.7 Presentation of extrabudgetary resources</i>	<i>1.8 Full or semi-full budgeting</i>	<i>1.9 Unit of account</i>	<i>1.10 Currency of assessment</i>
Regular budget (assessed contributions from the United Nations programme budget)	Annual	Integrated	Full budgeting	US\$	US\$
24 UPU	Annual (see 1989 JIU review, vol. II, table 1)	Integrated	Full budgeting	SwF	SwF
25 WFP	Corporate budget Annual cycle covering three years, e.g. the WFP Management Plan (2024–2026), with only the first year's budget being approved by the Executive Board annually during the second regular session. Country-level budget Country portfolio budget is approved for the duration of a country strategic plan (up to five years) and uses a single calendar year for planning, budgeting and reporting.	Integrated into the WFP management plan	N/A	US\$	N/A WFP is 100 per cent voluntarily funded (no assessed contributions)
26 WHO	Biennial (currently 2024–2025)	Integrated	Full budgeting	US\$	SwF and US\$ (split between currencies introduced in 2013)
27 WIPO	Biennial (2024–2025)	In sections II and III of the programme of work and budget 2024–2025 Estimation for 2024–2025 = SwF 37.6 million	Full budgeting (i.e. includes provisions for inflation)	SwF	SwF
28 WMO	Four-year financial period defining maximum expenditures for the financial period, divided into two biennial budgets with approval of annual amounts within the approved biennial budgets The most recently approved financial period maximum expenditures is for the period 2024–2027 and budget approved for the biennium 2024–2025.	Consolidated summary presentation by appropriations parts for information	Full budgeting ^a	Thousands of SwF	SwF

^a Through the fifteenth session of Congress (2007), there was further flexibility to incur expenditures beyond the approved level should there be unanticipated increases resulting from inflation or staff costs beyond 2 per cent per year, subject to Executive Council approval. This was discontinued in the 16th session of Congress (2011).

Table 2

Budget preparation and submission procedures

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
1 United Nations Regular budget	<p>The Secretary-General shall prepare part one, the plan outline, reflecting the longer-term objectives of the Organization</p> <p>The Secretary-General shall prepare part two, the annual programme plan</p> <p>Instructions shall be issued for the formulation of strategic framework proposals. Heads of departments (as defined in financial rule 101.3 (c)) and offices shall submit to the Secretary-General proposals for the programmes falling within their area(s) of competence, in such detail, at such time and through such channels as the Secretary-General may require</p> <p>The Secretary-General shall establish a timetable in order to guarantee the submission of the proposed strategic framework and its revisions to the Committee for Programme and Coordination, in accordance with the six-week documentation rule, no later than the end of April (ST/SGB/2018/3, rule 104.2 (a)–(d))</p>	<p>The Secretary-General shall submit the proposed programme budget to the Committee for Programme and Coordination and ACABQ in accordance with existing procedures. (ST/SGB/2018/3, regulation 3.2 (B.4))</p>	<p>The Committee for Programme and Coordination and ACABQ shall examine the proposed programme budget in accordance with their respective mandates and shall submit their conclusions and recommendations to the General Assembly, through its Fifth Committee, for final approval of the programme budget. (ST/SGB/2018/3, regulation 3.2 (B.5)).</p> <p>The Committee for Programme and Coordination shall review the programmes of the United Nations as defined in the medium-term plan. ACABQ shall be responsible for expert examination of the programme budget of the United Nations and shall assist the Fifth Committee. In its resolution 74/267, the General Assembly decided to increase the membership of ACABQ from 16 to 21 members, effective 1 January 2021.</p>
2 United Nations Peacekeeping operations	<ul style="list-style-type: none"> • The Secretary-General shall decide on the objectives, expected accomplishments, outputs, activities and resource allocation in all peacekeeping operation budgets submitted to the General Assembly • Budget estimates for peacekeeping operations shall be prepared at such times and in such detail and form as the Under-Secretary-General for Management may prescribe and in accordance with the requirements of the General Assembly (financial rule 102.8) 	<p>The Secretary-General shall submit, twice a year to the General Assembly, for informational purposes, a table summarizing the budgetary requirements of each peacekeeping operation for the budget period from 1 July to 30 June, including a breakdown of expenditure by major line item and the aggregate total resource requirement (financial regulation 2.13).</p>	<p>The Fifth Committee is the Committee of the General Assembly with responsibilities for administration and budgetary matters. Based on the reports of the Fifth Committee, the General Assembly considers and approves the budget of the Organization in accordance with Article 17 of the Charter of the United Nations.</p> <p>ACABQ shall be responsible for expert examination of the programme budget of the United Nations and shall assist the Fifth Committee. It shall also submit, at such times as may be specified in the applicable provisions of the Financial Regulations and Rules of the United Nations, a report on the accounts of the United Nations and all United Nations entities for which the Secretary-General has administrative responsibility (rule 157 of the rules of procedure of the General Assembly).</p>

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
3 FAO	<p>The Office of Strategy, Programme and Budget prepares the programme of work and budget in accordance with the Director-General's instructions. The Office also prepares any adjustments to the programme of work and budget as may be required in the light of the decisions of the Conference on the budget level of the programme of work and budget.</p>	<p>The Director-General submits the programme of work and budget for the following biennium for consideration by the Programme and Finance Committees, their joint meeting and the Council. In the light of the observations by the abovementioned Committees and by the Council, the programme of work and budget is then submitted to the Conference for approval. The committees also review, and the Council approves, any required adjustments to the current programme of work and budget or to the programme of work and budget for the next biennium as may be required in the light of the decision of the Conference on the budget level.</p>	<p>The Finance Committee is composed of representatives of 12 member nations and a Chairperson elected by the Council from specific regions as determined by the Conference for the purpose of Council elections. Members of the Committee shall appoint as their representatives individuals who have shown a continued interest in the objectives and activities of the Organization, have participated in Conference or Council sessions and have special competence and experience in administrative and financial matters. Members of the Committee are elected for a period of two years at the session of the Council following the regular session of the Conference and are eligible for reappointment.</p> <p>There is also the Programme Committee, composed of representatives of 12 member nations and a Chairperson elected by the Council from specific regions as determined by the Conference for the purpose of Council elections. Members of the Committee shall appoint as their representatives individuals who have shown a continued interest in the objectives and activities of the Organization, have participated in Conference or Council sessions and have special competence and experience in economic, social and technical matters pertaining to the various fields of the Organization's activities. Members of the Committee are elected for a period of two years at the session of the Council following the regular session of the Conference and are eligible for reappointment.</p> <p>Both committees have the possibility to meet jointly.</p>

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
4 IAEA	<p>The Director General issues guidelines to departments on the preparation of the programme and budget according to its results-based approach. Following the submission of the programme and budget proposals by the departments, and the final decision of the Director General, the Office of the Director General and the Division of Budget and Finance consolidate the programme and budget for the entire Agency.</p>	<p>According to financial regulation 3.03:</p> <ul style="list-style-type: none"> • The Director General shall prepare and submit to the Board in every second year of a programme biennium the draft programme and budget document for the next biennium • The Director General shall prepare and submit to the Board in every first year of a programme biennium the draft budget document for the second year of the biennium • The Director General shall also prepare and submit such draft resolutions as he or she deems necessary or as the Board or the General Conference may require <p>According to financial regulation 3.04, the Director General shall submit the documents referred to in regulation 3.03 together with any draft resolutions prepared by him or her to the Board at least 45 days prior to the meeting of the Board at which the document in question is to be considered.</p> <p>The consultative/approval process of the programme and budget document takes the form of:</p> <ul style="list-style-type: none"> • Informal meetings of the Programme and Budget Committee • Meetings of working groups on the regular budget and Technical Cooperation Fund targets • Chairperson's, individual and group consultations • Workshop on financial and administrative matters • Formal meeting of the Programme and Budget Committee • Board of Governors • General Conference 	<p>In May, the Programme and Budget Committee of the Board of Governors makes recommendation to the Board in June on the programme and budget and for the budget update in the second year of the biennium. The biennial programme and the annual budget updates are approved by the Board for submission to the General Conference and adopted by the General Conference in September.</p> <p>The membership of the Programme and Budget Committee is the same as the Board and consists of 35 members. In 1998, the Administrative and Budgetary Committee was renamed the Programme and Budget Committee.</p>
5 ICAO	<p>Central preparation led by the Headquarters' Budget Unit for the headquarters and all regional offices</p>	<p>Several iteration cycles and presentations to the governing body (Council), including: (a) presentation of the parameters and assumptions; (b) presentation of the three budget scenarios; (c) refinement of one selected scenario; and (d) presentation of the final draft budget. The Secretary-General's proposal of the budget estimates is presented to the ICAO Council, which refers them to the Finance Committee for review. The Finance Committee, after considering the estimates, reports back to the Council. After the budget estimates are deliberated in Council and finally approved, the Council submits the budget estimates (final draft budget) to the Assembly for approval.</p>	<p>The Finance Committee, elected from ICAO Council members</p> <p>Starting from 2020, the Council took a decision that the subsidiary bodies, including all the Committees, would have a composition that would be open to all representatives, which means effectively that the Finance Committee can have up to 36 members (presently 23 members)</p>

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
6 ILO	<p>The Strategic Programming and Management Department prepares future budgets, controls and manages the current ones, in close cooperation with the Financial Management Department. Reflecting any prior Governing Body discussions on programme priorities for the forthcoming biennium, the Director General issues guidance to programme managers for the preparation of submissions in the first semester of even-numbered years (first year of the biennium).</p> <p>The process is as follows: (a) submission of proposals by programme managers (after receipt of the Director-General's guidance); (b) examination of proposals by the Strategic Programming and Management Department and the Financial Management Department; (c) analysis and recommendations by the Strategic Programming and Management Department; (d) introduction of cost increases and inflation estimates by the Financial Management Department; and (e) Director General decisions and approval for submission of the Director General's programme and budget proposals to the programme, financial and administrative section of the Governing Body.</p>	<ul style="list-style-type: none"> • Director General's submission of the programme and budget proposals to the programme, financial and administrative section of the Governing Body in March of odd-numbered years • The report and recommendation of the programme, financial and administrative section of the Governing Body is submitted to the International Labour Conference at its following June session • Adoption by the International Labour Conference. The adoption of the programme and budget by the Conference is based on the recommendation of the Finance Committee of the Conference 	The members of the programme, financial and administrative section of the Governing Body are elected by the Governing Body from the delegates of the governments, employers and workers groups.
7 IMO	The process is run by the Finance and Budget Services Section, but input is provided by all divisions, which provide their resource requests alongside their divisional business plan (the objectives of which are then linked to the strategic directions), for review by the Director, Administrative Division, and agreement by the Secretary-General before being considered by the IMO Council and Assembly.	The Secretary-General submits the budget proposals to the Council, which then transmits it to the Assembly with a recommendation for adoption.	No specific body, although the IMO Council acts in this role
8 ITC	The ITC budget consists of the regular budget and extrabudgetary resources, including project support cost charges. The regular budget is funded in equal parts by WTO and the United Nations. The regular budget is approved by the WTO General Council and the General Assembly. Prior to reaching these bodies for approval, the proposed programme of work, progress report and proposed budget are reviewed by member representatives in the WTO Committee of Budget, Finance and Administration and, on the United Nations side, by the Committee for Programme and Coordination, ACABQ and the Fifth Committee.		
9 ITU	Guidelines approved by Secretary-General with the assistance of the Coordination Committee.	Submissions by departments and bureaux	The Coordination Committee of the Council

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
10 UNAIDS	<ul style="list-style-type: none"> Two-year budget cycle Combination of programme budget and object of expenditure budget, and bottom-up and top-down budgeting The UNAIDS secretariat presents the budget proposal to the Programme Coordinating Board for approval 	Biennium budget: The budget proposals are consolidated by the UNAIDS secretariat for the entire UNAIDS Joint Programme and submitted to the Programme Coordinating Board for approval.	<ul style="list-style-type: none"> The UNAIDS Programme Coordinating Board was established in 1994 by the Economic and Social Council and launched in January 1996. It is composed of representatives of 22 Governments from all geographical regions, the UNAIDS co-sponsors and five representatives of non-governmental organizations, including associations of people living with HIV. The Programme Coordinating Board representatives may or may not have specific competence and experience on budgetary and financial matters and they consult with their own countries where required, prior to the discussions at the Board meetings on budgetary and financial matters.
11 UNDP	UNDP prepared its integrated resources plan and integrated budget in line with the budget harmonization exercise within the context of the road map to an integrated budget from 2014 onwards conducted with UNICEF, UNFPA and UN-Women, and its most recent revision approved in decision 2020/12. The 2022–2025 integrated resources plan and the integrated budget, incorporates the harmonized results-based budgeting approach approved in decision 2011/10, including: (a) improved results focus and linkage with the strategic plan; and (b) key budget tables with respect to the integrated resource plan 2022–2025 (DP/2021/29, table 1); a comparison of the 2018–2021 original estimates and actual/estimated expenditures (DP/2021/29, annex I, table 1b); and a comparison of 2018–2021 latest estimates and 2022–2025 estimates (DP/2021/29, annex I, table 1 (a)).	According to the UNDP Financial Regulations and Rules, the Administrator shall, in the last year of the budget period, submits the proposed institutional budget for the following budget period to the Executive Board. This proposed institutional budget shall be transmitted to all members of the Executive Board at least six weeks prior to the opening of that session of the Board. The institutional budget estimates shall be submitted to ACABQ for comment prior to presentation to the Executive Board. The proposed budget, together with the ACABQ report thereon, shall be considered for approval by the Executive Board in September of the year preceding the period to which the budget relates. The approved budget and the related comments of ACABQ shall be submitted to the General Assembly for information at the time the relevant annual report of the Executive Board is considered.	According to the UNDP Financial Regulations and Rules, ACABQ is requested to prepare a report for submission to the Executive Board on the proposed institutional budget. This report shall be transmitted to all members of the Executive Board as soon as it is available.
12 UNEP	Consolidated inputs	Through the Committee of Permanent Representatives, the Secretary-General, meetings of parties/conferences of parties of the respective multilateral agreements.	<ul style="list-style-type: none"> ACABQ Fifth Committee General Assembly Committee of Permanent Representatives United Nations Environment Assembly Budget review contact group established by the conferences of parties/meetings of parties of the respective multilateral agreements

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
13 UNESCO	<p>Budget is prepared in full alignment with and supporting the implementation of the medium-term strategy for an eight-year period (currently 2022–2029).</p> <p>The medium-term strategy is delivered in two quadrennial programmes, under each of which the Organization has two biennial budgets.</p> <p>Programme sectors and services submit their budgets for review and approval by the Director-General before consolidation by the Bureau of Financial Management. Guidance is provided by the Bureau of Strategic Planning and the Bureau of Financial Management on the process, timelines and financial envelopes for the assessed budget.</p> <p>Inputs are made for proposed budgets on this basis, by appropriation line and by output in the planning system for non-staff costs. Posts under the assessed budget are proposed based on grade, location and budget line and standard costs are assigned to these (developed by the Bureau of Financial Management) to establish the total staff cost. Other sources (voluntary contributions, revenue-generating funds) are planned in parallel, similarly linked to Outputs. No post-based budgeting – the full budget is based on financial estimates, but the staff costs are nevertheless estimated (where known) on the basis of the standard costs used under the assessed budget, with an adjustment for certain charges to voluntary contribution-funded posts.</p>	<p>The budget proposal is drawn up by the UNESCO Director General on the basis of the budget preparation procedures set out in the UNESCO Constitution and the Financial Regulations, and after consultation with member States.</p> <p>The proposal is submitted by the secretariat to the Executive Board, which in turn submits it to the General Conference for decision with such recommendations as the Executive Board considers desirable, within timing as defined in the Financial Regulations.</p>	<p>The UNESCO budget estimates are examined by the Joint Commission of the Executive Board, which submits decisions taken in the Commission to be confirmed by the plenary session.</p> <p>The Executive Board of UNESCO has two commissions: the Programme and External Relations Commission and the Finance and Administrative Commission. The Commissions meet simultaneously during the sessions of the Board and in a joint meeting (Joint Commission of the Executive Board). The 58 member States of the Executive Board are automatically members of the Programme and External Relations Commission, the Finance and Administrative Commission and the Joint Commission.</p> <p>There are no submemberships or smaller group of experts who review the budget before it goes to the Commission.</p>
14 UNFPA	<p>At the beginning of the integrated budget planning process, the Strategic Resource Planning Branch of the Division for Management Services prepares high-level resource envelopes for all cost categories, based on the projected income levels (both regular and other resources) provided by the Division for Communications and Strategic Partnerships. The Division for Management Services submits proposals and scenarios to the Resource Management Committee, which discusses and assesses them in the context of the strategic vision for the planning period. Based on the outcomes of these discussions, the Resource Management Committee provides recommendations to the Executive Director, who approves planning priorities and target envelopes for each cost category. They are also endorsed by the UNFPA Executive Committee.</p> <p>The Division for Management Services issues integrated budget preparation guidelines for all offices, including country offices, regional offices and headquarters cost centres. The budget guidelines include strategic priorities for the planning period and guidance on budget targets, based on decisions made by the Resource Management Committee, the Executive Director and the Executive Committee. For institutional budget and global and regional programme proposals,</p>	<p>Once the integrated budget document is finalized and internally reviewed by the Executive Committee and approved by the Executive Director, it is submitted to the Executive Board as a formal document for approval. Because the Executive Board requires a formal review of the budget by ACABQ, the budget is submitted to ACABQ at the same time as it is submitted to the Executive Board.</p> <p>While the full integrated budget proposal is submitted to the ACABQ, given its mandate, the Committee focuses mainly on the institutional budget component. UNFPA presents the budget to ACABQ and provides answers to the Committee's questions, including in writing. Based on this information, ACABQ prepares its expert report, which the Executive Board takes into consideration when discussing the integrated budget proposal. At the second formal session, in September, prior to the beginning of the four-year budget cycle, the Executive Board meets to discuss and approve the integrated budget. The Executive Board approves the different components of the integrated budget as follows:</p> <ul style="list-style-type: none"> • Institutional budget resources are approved as an appropriation; i.e. institutional budget expenditure cannot exceed the nominal amount approved 	<p>Externally, ACABQ examines and provides its independent report on the integrated budget submitted by the Executive Director to the Executive Board</p>

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
	<p>offices are requested to submit detailed budget proposals for the planning period as well as a narrative justification for such requests. The narrative should indicate the context, the challenges, the opportunities, the risks and the priorities of the requests.</p> <p>The Division for Management Services aggregates and analyses the submissions received from all offices and facilitates Resource Management Committee decision-making to ensure that financing for strategic priorities and other cost increases are offset by efficiency savings, in order to conform to the identified envelopes.</p> <p>For programme regular resources, the Policy and Strategy Division leads the preparation of the global and regional programme (which allocates regular resources to headquarters divisions and to regional offices) as well as the Resource Allocation System and the Resource Distribution System (which allocates regular resources to different country offices). Both elements are approved by the Executive Committee/Programme Review Committee prior to submission to the Executive Board.</p> <p>After Executive Committee agreement on strategic priorities, investments and efficiencies for the planning period, the Division for Management Services prepares the integrated budget document for submission to the Executive Board, with inputs from various stakeholders in the organization. The integrated budget is prepared on the basis of harmonized financial tables and other information as requested by the Executive Board in its decisions.</p> <p>For programme other resources, the high-level income estimates serve as the basis for the estimates of cost recovery that will be credited to the institutional budget. The allocation of other resources is dependent upon the donor agreements that serve as the framework for the implementation of the contribution. As a result, their allocation is not approved by the Executive Board as part of the integrated budget. Donor agreements must conform to the UNFPA cost-recovery policy and include all the direct and indirect costs related to the implementation of the corresponding programme.</p> <p>Resource Management Committee: co-chaired by the Deputy Executive Director for Management and the Deputy Executive Director for Programme, responsible for review and recommendation to the Executive Director of the overall integrated budget envelopes, as well as budget proposals review. Advisory members consist of directors of Management Services, Human Resources, the Policy Strategy Division, the Technical Division, the Division for Communications and Strategic Partnerships and the Chief of Staff.</p>	<ul style="list-style-type: none"> • Programme resources: <ul style="list-style-type: none"> ◦ Global and regional programme regular resources are approved either as a nominal amount or as a percentage of available resources. In either case, expenditure levels cannot exceed approvals ◦ The Emergency Fund is approved as a nominal amount which cannot be exceeded, except for the flexibility granted by the Executive Board under certain conditions ◦ Country programme regular resources are not approved as part of the integrated budget process, since they are approved by the Executive Board as separate country programme documents. Regular resources are allocated based on the Resource Allocation System, which is approved by the Executive Board as part of the strategic plan approval ◦ Projected levels of other resources are included as part of the integrated budget proposal, as they are an integral part of corporate financial planning (including their impact on estimated cost recovery and use of resources ratios across different cost categories). The distribution of other resources income, while aligned with Executive Board mandates, is governed by the respective donor agreements, and thus not approved as part of the integrated budget. 	

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
	<p>In addition, technical experts in ICT, administrative/facilities areas and human resources are engaged as needed for respective budget areas.</p> <p>For income estimates, experts from the Division for Communications and Strategic Partnerships, including the Resource Mobilization Branch and the Strategic Partnerships Branch.</p> <p>For result-setting, experts from the Policy and Strategy Division and the Technical Division (soon to be restructured into the Programme Division), as results are driven by the strategic plan.</p> <p>Overall strategy: the Policy and Strategy Division proposes strategic plan endorsement to the Executive Committee and the Executive Director.</p>		
15 UN-Habitat	Input in business planning and consolidation	Input in business planning and consolidation and also submit fascicle and supplementary information to United Nations Secretariat's Programme Planning and Budget Division	ACABQ
16 UNHCR	<p>The UNHCR planning and budgeting methodology is based on an assessment of the humanitarian and protection needs of the people it serves and not on projected revenue.</p> <ul style="list-style-type: none"> The process of developing the operations plan (programme budget), following a bottom-up approach, begins at the end of the first quarter the year before the beginning of the budget period, with country operations undertaking assessments of humanitarian, protection, inclusion and solutions needs and aspirations of forcibly displaced and stateless people as applicable in the context Together with national authorities, United Nations agencies, international and national non-governmental organizations and communities, operations develop multi-year strategies for three to five years driven by these needs to achieve outcomes and ultimately the impact for forcibly displaced and stateless populations The requirements under those strategies are formulated and costed, to build the budgets, which are then entered into the results-based management tool (Compass) and submitted to the UNHCR Regional Bureaux/Senior Executive Team for review The Regional Bureaux/Senior Executive Team endorse new multi-year strategies and strategic reorientations (that may occur during the three- to five-year multi-year strategy) in June of each year, for the following year <p>The Division of Strategic Planning and Results at UNHCR headquarters prepares and consolidates the global programme budget for the following year. It is presented to the High Commissioner for approval in early July.</p>	<ul style="list-style-type: none"> The High Commissioner submits the programme budget proposal (advance version) to ACABQ and member States of the Executive Committee in July of the year preceding the budget year, for examination and review An informal consultative meeting with member States is held in August of the year preceding the budget year to obtain feedback on the draft programme budget proposal The final programme budget proposal and the observations and recommendations of ACABQ are presented formally to member States at the Standing Committee of the Executive Committee for further review and endorsement in the September preceding the budget year The High Commissioner submits for approval the proposed UNHCR programme budget for the following budget period to the Executive Committee for approval at its annual plenary session in October The High Commissioner fundraises against the approved programme budget to finance identified needs. At the annual UNHCR pledging conference, usually held in December to raise funds for the subsequent year, the High Commissioner asks donors for financial support to ensure protection, assistance and the identification of solutions, as outlined in the global appeal. The outcome of this conference provides UNHCR with an indication of the level of funding that it will have to start activities within the following year, as well as of the resources likely to become available over the course of the year. 	<p>Committees on budgetary and financial matters, which review budget proposals by examining the details of programmes and activities:</p> <p>The Standing Committee of the Executive Committee reviews the programme budget proposal and endorses it for approval by the Executive Committee.</p> <p>ACABQ examines and reports on the programme budget submitted by the High Commissioner to the Executive Committee.</p>

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
17 UNICEF	The office responsible for preparing the integrated budget is the Division of Financial and Administrative Management, headed by the Controller.	The UNICEF Executive Director submits the integrated budget to ACABQ for review and then to the Executive Board.	ACABQ
18 UNIDO	With the instructions of the Director General, the Financial Services Department prepares the proposals of the programme and budgets in coordination with the responsible officials from other departments.	<ul style="list-style-type: none"> • The Director General's submission of the proposals to the Industrial Development Board through the Programme and Budget Committee • The submission of the proposals to the General Conference for approval 	The Programme and Budget Committee, consisting of 27 members, shall consider the proposals of the Director-General and submit to the Industrial Development Board its recommendations on the proposed programme of work and corresponding estimates of the regular and operational budgets.
19 UNODC	<p>The budget preparation is an interactive process. Guided by the UNODC Strategy, the annual programme plan and the strategic priorities set by the Executive Director for the period, the Finance Resources Management Service issues instructions for budget proposals to substantive divisions.</p> <p>Upon review of the submissions, the Finance Resources Management Service prepares an overview that is shared with the Executive Committee of UNODC, composed of UNODC senior managers. Upon endorsement, the overview and the related recommendation is submitted to the Executive Director for approval. This decision is then reflected in the consolidated budget document.</p>	<p>Budget years: Submission in September of the consolidated budget for the biennium beginning the following year.</p> <p>Review by the standing open-ended intergovernmental working group on improving the governance and financial situation of UNODC from September to November</p> <p>Review by ACABQ in October</p> <p>Approval by the Commission on Narcotic Drugs and by the Commission on Crime Prevention and Criminal Justice in December</p> <p>Off-budget years: Submission in September of the implementation report on the consolidated budget for the biennium</p> <p>Review by the standing open-ended intergovernmental working group on improving the governance and financial situation of UNODC from September to November</p> <p>Approval by the Commission on Narcotic Drugs and by the Commission on Crime Prevention and Criminal Justice in December</p>	ACABQ, pursuant to General Assembly resolution 46/185 C and 61/252, section XI, and UNODC financial rule 402.2.
20 UNOPS	Consultation with the heads of business units and approval by the Executive Director	Budget proposal submitted to the Executive Board together with the ACABQ report	ACABQ

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
21 UNRWA	Budgeting is an interactive process that begins with the submission of proposals from each business unit. Programme offices, departments, divisions or sections are responsible for the preparation of draft budget proposals, taking into consideration planned programming to be undertaken in the budgetary period. Internal budget instructions, including base estimates, are provided to guide the formulation process in the budget preparation guidelines following the overall framework of the policy on budgeting. The proposals are subjected to a budget hearing process by a committee chaired by the Director of Finance, where the detailed plans are assessed and checked for clarity and justification.	The draft budget is submitted to the Advisory Committee on Resource Allocation for consideration and recommendation to the Executive Advisory Group, which recommends the budget for approval by the Commissioner General or the Executive Office. The programme budget and extrabudgetary submissions, including the programme performance report, are submitted for consideration by the Secretary-General for the biennium, considered by ACABQ through the Fifth Committee.	The governing bodies that have an intergovernmental character involved in financial matters would include the following: <ul style="list-style-type: none"> • ACABQ • Fifth Committee • Committee for Programme and Coordination • Advisory Committee on Resource Allocation • Executive Advisory Group • Other internal finance budget hearing committees
22 UN Tourism	For the regular budget: <ul style="list-style-type: none"> • Estimate inflation/consumer price index increase • Based on that estimate, propose increase on assessed contributions • Propose other budgetary allocations • Propose budgetary expense to cover, firstly, staff costs and, secondly, other operating expenses with remaining budgetary income balance The budget of the Organization is limited by thresholds (7.5 per cent).	For the regular budget: Financial regulation 4: the Secretary-General shall prepare the programme budget estimates and submit them to the members of the Council at least three months before the corresponding session of the Council, together with an explanatory note. The regular budget is voted by the General Assembly of UN Tourism for a biennium of two consecutive calendar years, beginning with an even-numbered year.	For the regular budget: Prior to the submission of the draft budget to the Council, the regular budget is reviewed by the Programme and Budget Committee. After its approval at the corresponding Executive Council session and Programme and Budget Committee meeting, the draft regular budget is presented to the General Assembly for approval. The Programme and Budget Committee is composed of: <ul style="list-style-type: none"> • Twelve full members (two per region), as follows: <ul style="list-style-type: none"> ○ Six members of the Executive Council, one per region, each designated by the Council itself ○ Six members, one per region, designated by their respective regional commission • The representative of the associate members in the Executive Council; • The representative of the affiliate members in the Executive Council and another representative of the affiliate members.
23 UN-Women integrated budget (voluntary contributions)	The formulation of the integrated budget is informed by the Entity's strategic and financial context, based on internal reviews and assessment of the funding landscape and the costing of the institutional capacities required to help programme countries achieve development results.	The Under-Secretary-General/Executive Director submits, at each session of the Executive Board prior to the commencement of a budget period, the Entity's proposed integrated budget for the upcoming budget period. The proposed integrated budget is submitted to all members of the Executive Board at least six weeks prior to the session for their consideration (Regulation 16.3).	ACABQ, whose role is to examine the budget proposal and make recommendations to the UN-Women Executive Board prior to decisions being taken on the proposed integrated budget

<i>Org.</i>	<i>2.1 Budget preparation procedures</i>	<i>2.2 Budget proposal submission procedures</i>	<i>2.3 Group or committee of experts on budgetary and financial matters</i>
Regular budget (assessed contributions from the United Nations programme budget)	Under the instructions of the United Nations Secretariat's Programme Planning and Budget Division, the Budget Section prepares the programme plan and budget proposal in consultation with the responsible divisions.	<ul style="list-style-type: none"> The Under-Secretary-General/Executive Director submits the Entity's proposed programme and budget to the Secretary-General's office through the Secretariat's Programme Planning and Budget Division The programme and budget is considered by the Committee for Programme and Coordination and ACABQ The Secretary-General submits the budget to the Fifth Committee for approval 	ACABQ, whose role is to examine the budget proposal and make recommendations to the General Assembly through its Fifth Committee
24 UPU	The Directorate of Finance collects the budgetary requests from each Directorate and prepares a first consolidation of the programme and budget. After the budget arbitration exercise and once the total budget aligns with the budget ceiling set by Congress, a first draft of the programme and budget is prepared and submitted to the Director General for approval.	<ul style="list-style-type: none"> Submission by the Secretary General of UPU of the draft programme and budget (which includes the income and expenditure for the financial year) to the Council of Administration Examination and approval of the budget by the Council of Administration at its annual October session Publication and sending of the approved budget to the member countries and to the United Nations (United Nations-UPU Agreement) 	Committee 1 (Governance and Management of the Union) of the Council of Administration, composed of members and observers of the Council of Administration. The decisions are then formally approved by the Council of Administration.
25 WFP	<p>Corporate budget: For the preparation of the corporate budget exercise, budget guidance is issued for every budget cycle with specific inputs from the WFP Leadership Group. This budget guidance serves as a reference for all divisions for their respective budget submissions. The objective of the corporate budget process is to determine the optimal programme support and business operations requirements and ensure that WFP internal resource allocation processes result in allocations that align with its priorities and are sufficient to support programme needs through the most appropriate funding sources. The contribution forecast is analysed alongside the expected income from indirect support costs. This indirect support cost income funds the programme support and administrative budget. Using this figure, divisions are given a budget ceiling, as a percentage of the previous year's budget.</p> <p>Divisions and departments then plan for their programme support and business operations activities irrespective of their funding sources, along with their cost breakdowns.</p> <p>Country-level budgeting: The country portfolio budget is guided by the country strategic plan framework and the country portfolio budget guidelines. Country offices lead the preparation of country portfolio budgets by estimating planned costs according to detailed cost elements for three of the high-level cost categories, except indirect support costs. The indirect support cost portion is calculated using the rate approved by the Executive Board.</p>	<p>Corporate budget: The Corporate Planning and Performance Division analyses the budget submissions, convenes a meeting of the Global Budget Committee and submits recommendations of the Committee to the Executive Director. Budget allocations endorsed by the Executive Director are incorporated into the WFP management plan for presentation and approval by the Executive Board.</p> <p>Country-level budgeting: The country strategic plan, including the country portfolio budget, is approved by the Executive Board during three annual sessions. Prior to Executive Board approvals, country strategic plan budgets undergo rigorous reviews and clearance at the regional bureau and headquarter levels during a strategic and electronic project review process, and relevant headquarters divisional and departmental approvals.</p> <p>The budget proposals are forwarded to the Executive Director for endorsement. Informal consultations with the Executive Board are held as appropriate. The final budget proposals are then presented at the Executive Board formal sessions for approval.</p>	<p>Corporate budget: Internally: as part of the budget preparation, the Global Budget Committee reviews and recommends budget allocation for the Executive Director approval.</p> <p>Externally: in all matters relating to the financial administration of WFP, the Executive Board draws on the advice of ACABQ and the FAO Finance Committee. As such, in addition to the budget submission to the Executive Board through the WFP Management Plan, the plan is also submitted to the FAO Finance Committee and ACABQ for their review and comments. The reports of these bodies are submitted to the Executive Board ahead of its approval.</p> <p>Country-level budgeting: The programme review and approval process provides policy, programme and normative guidance from the WFP headquarters level to inform the design of the WFP's country strategic plans and their related budget revisions, ensuring that WFP maintains strategic direction and technical rigour, as well as quality control and consistency.</p>

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
	The country portfolio budget is the consolidation of the various budget plans prepared by the different functional units within the country office and covers programmatic support and operational costs. As a starting point, assessments are performed to determine the country strategic plan requirements, which are then costed to come up with the country portfolio budget.		
26 WHO	<p>Bottom-up:</p> <ul style="list-style-type: none"> • Early to mid-year of the second year in advance of the budgeted biennium (e.g. for biennium 2024–2025, planning would start in 2022), appropriate officials in WHO country offices, regional office divisions and divisions at headquarters prepare costed biennial programmes of work to deliver relevant results in accordance with the general programme of work • Planning and budgeting network representatives in each region consolidate the country office and regional office submissions while management officers of the Assistant Directors General consolidate the headquarters divisional submissions • Submissions are consolidated by Department of Planning, Resource Coordination and Performance Monitoring to form the draft programme budget • From August to October of the second year in advance of the budgeted biennium, regional committees of member States consider a draft programme budget and provide feedback and recommendations • The Department of Planning, Resource Coordination and Performance Monitoring consolidates the regional committees' feedback into a single presentation of the programmes of work and necessary estimates • Appropriate officials submit supplementary estimates together with explanatory statements to the Department of Planning, Resource Coordination and Performance Monitoring, if necessary • Director-General receives draft programme budget for submission to Executive Board in the following January 	<ul style="list-style-type: none"> • In accordance with articles 34, 55 and 56 of the Constitution, the Director General prepares and submits to the Executive Board the proposed programme budget through its Programme Budget and Administration Committee, which the Board then considers with its recommendations in January of the year before the budgeted biennium commences. The Programme Budget and Administration Committee was established in May 2004 by the Executive Board in its resolution EB114.R4 and held its first meeting from 12 to 14 January 2005 • The following May, the World Health Assembly, also through the Programme Budget and Administration Committee, reviews the proposed programme budget and the Board's recommendations thereon and adopts an appropriation resolution for the two-year financial period in question 	<p>The Programme Budget and Administration Committee reviews the submissions to both the Executive Board and the World Health Assembly and provides its recommendations at the time of submission for approval by each.</p> <p>The Programme Budget and Administration Committee consists of 14 members, two from each region, selected from Executive Board members, and includes the Board Chair and Vice-Chair as ex officio members.</p> <p>Through a consultative process, member States are also consulted frequently through informal briefings and consultations during the preparation of the various steps in drafting and finalizing the version for submission.</p>
27 WIPO	<ul style="list-style-type: none"> • Questionnaire to member States on their priorities for the upcoming biennium • Internal preparation of the Director General's proposal involving all sector leads and directors (income estimates, results to be achieved and associated resources) • Briefing for member States and intellectual property offices worldwide on the Director General's proposal 	Program of work and budget posted on the WIPO Program and Budget Committee meeting's website (public)	WIPO Program and Budget Committee (subsidiary to the WIPO Assemblies)

Org.	2.1 Budget preparation procedures	2.2 Budget proposal submission procedures	2.3 Group or committee of experts on budgetary and financial matters
28 WMO	<p>The budget preparation process is launched twice for each four-year financial period, including the development of the budget outline formulating budgets for each biennium.</p> <p>It is organized in a set of six well-structured phases: (a) executive management sets overall budget levels and ceilings by appropriation part based upon the approved maximum expenditures; (b) staff positions/costs and apportioned administrative costs are determined and consolidated for review; (c) non-staff cost ceilings are calculated and validated; (d) guidelines for budget submissions are prepared and communicated; (e) budgets are prepared by departments in alignment with non-staff cost ceilings and the operating plan; and (f) department submissions are consolidated into draft budget proposals for approval by the Executive Management.</p>	<ul style="list-style-type: none"> • A draft maximum expenditure outline is provided to the Executive Council for guidance to the Congress maximum expenditure document in the year prior to the adoption of the four-year maximum expenditure • The draft maximum expenditure document is provided to the Executive Council early in the year of adoption for review and editing • The revised maximum expenditure document is provided to Congress three months before the Congress meeting • Congress deliberates approval through Budget Committee meetings and the document is then sent to plenary for approval • The first biennial budget is prepared and submitted for Executive Council review immediately after approval of the maximum expenditure by Congress (Executive Council meeting is the week immediately following the Congress) • The second biennial budget is prepared and submitted for Executive Council review and approval in the second year of the first biennium • (All documents are discussed before the Executive Council and Congress by the Financial Advisory Committee) 	<p>Financial Advisory Committee. The Chairperson is the President of WMO and the official members are the six regional presidents. The Committee is open to all WMO members.</p> <p>Ad-hoc budget committees are usually utilized during Congress deliberations and occasionally during Executive Council deliberations.</p>

Table 3
Appropriations

<i>Org.</i>	<i>3.1 Approving body or organ to decide on the appropriations</i>	<i>3.2 Definition of appropriations</i>	<i>3.3 Supplementary estimates or appropriations</i>	<i>3.4 Form of approval of appropriations and authorization to transfer</i>	<i>3.5 Appropriations structure</i>
1 United Nations Regular budget	<p>The General Assembly shall consider and approve the budget of the Organization (Charter of the United Nations, Art. 17).</p> <p>The General Assembly decides on the recommendation of the Fifth Committee (ST/SGB/2018/3, reg. 3.2 (B.5)).</p>	The appropriations voted by the General Assembly shall constitute an authorization to the Secretary-General to incur commitments and make payments for the purposes for which the appropriations were voted and up to the amounts so voted (ST/SGB/2013/4, reg. 5.1).	Proposals may be submitted by the Secretary-General whenever necessary (ST/SGB/2013/4, reg. 2.8). The Secretary-General shall prepare supplementary programme budget proposals in a form consistent with the approved programme budget and shall submit such proposals to the General Assembly. ACABQ shall review the supplementary proposals and reports thereon (ST/SGB/2013/4, reg. 2.9).	<ul style="list-style-type: none"> General Assembly resolution The Secretary-General is authorized to transfer credits between sections of the budget, with the concurrence of ACABQ 	Appropriations are approved for the intended purposes. Purposes are defined as budget parts and budget sections.
2 United Nations Peacekeeping operations	<p>The General Assembly shall consider and approve the budget of the Organization (Charter United Nations, Art. 17).</p> <p>The General Assembly decides based on the reports of the Fifth Committee (as reaffirmed by the General Assembly in its resolution 45/248 B, sect. VI).</p>	The appropriations voted by the General Assembly shall constitute an authorization to the Secretary-General to incur commitments and make payments for the purposes for which the appropriations were voted and up to the amounts so voted (ST/SGB/2013/4, reg. 5.1).	Proposals may be submitted by the Secretary-General whenever necessary (ST/SGB/2013/4, reg. 2.8). The Secretary-General shall prepare supplementary programme budget proposals in a form consistent with the approved programme budget and shall submit such proposals to the General Assembly. ACABQ shall review the supplementary proposals and reports thereon (ST/SGB/2013/4, reg. 2.9).	Each peacekeeping operation has its own budget, and those budgets are individually approved by the General Assembly.	Appropriations are approved as indicated in the General Assembly resolution of each peacekeeping operation.
3 FAO	FAO Conference	The appropriations voted by the Conference for the ensuing financial period constitute the authorization to the Director General to incur obligations and make payments for the purpose for which the appropriations were voted, and up to the amounts so voted (financial regulation 4.1a).	Supplementary estimates to cover emergency expenditure in accordance with financial regulation 6.3 (i.e. withdrawals from WCF for financing emergency expenditure to be approved in advance by the Council) may be submitted by the Director General when and as he or she may deem necessary (financial regulation 3.7).	<ul style="list-style-type: none"> The budget for the ensuing financial period is adopted by the Conference at its regular session, after due consideration of the estimates (financial regulation 3.6). Transfer within the same chapter of the budget may be effected by the Director General, who shall report such transfers to the Finance 	<p>The budget is divided into chapters:</p> <ol style="list-style-type: none"> Better production Better nutrition Better environment Better life Technical quality, statistics, cross-cutting themes and accelerators

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			Supplementary estimates are prepared in a form consistent with the estimates for the financial period and submitted to the Conference and to the Council. The Council reviews such estimates and reports thereon to the Conference (financial regulation 3.8).	Committee in instances where funds are moved from one division (or equivalent unit) to another. With regard to transfers from one chapter to another for expenditures not involving additional financial obligations for member nations and associate members, they may be effected by the Director General with the approval of the Finance Committee (financial regulation 4.5).	6. Technical cooperation programme 7. Outreach 8. ICT 9. FAO governance, oversight and direction 10. Efficient and effective administration 11. Contingencies 12. Capital expenditure 13. Security expenditure
4 IAEA	The General Conference, after having examined the recommendations of the Board of Governors	In accordance with financial regulation 2.01 (i), “appropriations” shall mean the aggregate of the expenditure authorizations approved by the General Conference for the regular budget of the Agency for a financial year against which expenditures may be incurred for purposes specified by the General Conference.	Financial regulation 3.07 specifies that the Director General shall prepare and submit to the Board such supplementary regular budget estimates for the current financial year as may be required. The Board shall submit to the General Conference for approval such supplementary regular budget estimates as the Board considers necessary. The applicable time limits for the submission of documents may be waived by the Board with respect to the submission of supplementary regular budgetary estimates (supplementary estimates are requested and approved rarely).	<ul style="list-style-type: none"> The appropriations approved by the General Conference shall constitute an authorization to the Director General to incur obligations and to make payments for the purpose and up to the amount shown in each appropriation section The Director General may make transfers between appropriation sections with the prior approval of the Board, as authorized by the General Conference (Financial regulation 4.01 and 4.02) 	<p>The budget is divided into six appropriations (major programmes):</p> <ol style="list-style-type: none"> Nuclear power, fuel cycle and nuclear science Nuclear techniques for development and environmental protection Nuclear safety and security Nuclear verification Policy, management and administration services Management of technical cooperation for development <p>The current structure of appropriations of six appropriations for the major programmes was approved for the 2008 regular budget.</p>
5 ICAO	The Assembly, upon submission by ICAO Council	“Appropriations” shall mean the authorization granted by the ICAO Assembly to allot and utilize regular budget funds (see ICAO Financial Regulations and Rules).	The Council may, in respect of a given financial year, approve appropriations in excess of the budget voted by the Assembly as follows: (a) Up to an amount not exceeding 2 per cent of the total authorized appropriation in respect of the first year following adoption of the budget, 4 per cent of the total authorized appropriation in respect of the second year and 2 per cent of the total authorized appropriation in respect of the third year, to meet unforeseen and mandatory	<ul style="list-style-type: none"> Assembly resolution (appropriations approved by the Assembly) Transfers governed by ICAO Financial Regulations, with threshold authority given to the Secretary General and a requirement for the governing body approval (Council, after obtaining recommendation/advice from Finance Committee) for amounts above the 	<p>Appropriations are approved by strategic objectives, supporting strategies and other strategies/objectives related to the results-based management structure of the ICAO Business Plan.</p> <p>For 2023–2025: five strategic objectives, transformational objective, support to strategic</p>

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			<p>expenditures other than those specified in regulation 5.2 (b) and (c);</p> <p>(b) Up to 2 per cent of the total annual appropriation for urgent new projects, in support of the strategic objectives, not included in the framework of the approved budget;</p> <p>(c) Irrespective of (a) and (b) above, up to the amount by which, for one or more financial years not yet submitted to the Assembly, actual miscellaneous income exceeds the amount of income taken into account by the Assembly in approving the appropriations for that year or those years to finance expenditure on projects related to the efficient delivery of the Organization's business plan</p> <p>(see ICAO Financial Regulations).</p>	threshold. Such transfers shall be reported to the Assembly	objectives and management and administration
6 ILO	The International Labour Conference after examination and recommendation of the Conference Finance Committee	Similar to that of the United Nations – amount approved by the ILO General Conference for a financial period against which expenditure may be incurred; broken down into four appropriation lines (i.e. ordinary budget, unforeseen expenditure, WCF and institutional investments and extraordinary items)	The Director General may incorporate the estimates for expenditure or a purpose for which a provision is not made and estimates for any increase in the budget which he or she considers it necessary to propose, in a single supplementary budget, which will be circulated to the members of the Organization not later than two weeks before the opening of the annual Conference (Financial Regulations, art. 7).	<ul style="list-style-type: none"> • Appropriations are approved by the ILO General Conference in its resolutions • Transfers from one item to another in the same part of the expenditure budget may be effected by the Governing Body in special resolutions. Such resolutions shall be communicated to the Conference; no transfers may be made between the parts of the expenditure budget (Financial Regulations, art. 16) 	<p>The budget is divided into four parts (appropriations):</p> <p>Part I: Ordinary budget (subdivided into four items)</p> <p>Part II: Unforeseen expenditures</p> <p>Part III: WCF</p> <p>Part IV: Institutional investments and extraordinary items</p> <p>The use of major programmes was discontinued as of the programme and budget for 2000–2001, as part of the strategic budgeting process introduced by the Director General elected in 1998 and the commitment to further the implementation of results-based management.</p>

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7 IMO	IMO Assembly	Financial regulation 4.1: “The appropriations voted by the Assembly shall constitute an authorization to the Secretary-General to incur obligations, make payments and transfers and build up reserves for the purposes for which the appropriations were voted and up to the amounts so voted.”	Financial regulation 3.8: “Supplementary or revised budget proposals may be submitted by the Secretary-General whenever necessary. The Secretary-General shall prepare supplementary or revised budget proposals in a form consistent with the approved budget and shall submit such proposals to the Council for approval.”	The Assembly approves the appropriation by adopting an Assembly resolution. With respect to transfers, financial regulation 4.5 applies: “The Secretary-General may make transfers between strategic directions (including ‘Other work’) provided that the transfer made is not more than 10% of the lower of the two approved appropriations. Transfers of more than 10% of the approved appropriation must have the prior authorization of the Council. The Secretary-General may proceed, without the prior concurrence of the Council, to transfer up to 50% of any uncommitted balance of appropriations of the first financial period of a biennium to the same strategic direction in the second financial period. Transfers above 50% of uncommitted balance of appropriations shall be effected with the prior approval of the Council.”	While information on cost object is provided, the key structure is the budget by strategic direction.
8 ITC	Responses under the United Nations regular budget above would also cover ITC				
9 ITU	ITU Council. Decision 1417 for 2024–2025 budget	Approved in budget resolution by section and category of expenses	Decided by Council only	<p>The Council reviews and approves the biennial budget of the Union every two years through a Council resolution. The framework for the budget preparation and approval is the financial plan adopted by the Plenipotentiary Conference (decision 5).</p> <p>The budget transfers are governed by the financial regulations, article 11, which sets the framework within which appropriations can be transferred across sector, sections and category of expenses. The Secretary-General has the authority to authorize these transfers within the limits set by article 11 of the financial regulations.</p>	<p>The budget of the Union shall show appropriations by section, as follows:</p> <ul style="list-style-type: none"> Section 1: Plenipotentiary Conference Section 2: Council Section 3: World conferences and assemblies Section 4: Regional conferences Section 5: Radio Regulations Board and advisory groups Section 6: Study groups Section 7: Activities and programmes Section 8: Seminars Section 9: Bureaux <p>Each section and subsection is divided as necessary into the</p>

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					<p>following categories of expenses:</p> <p>Staff costs:</p> <ul style="list-style-type: none"> • Category 1: Staff costs (salaries and allowances, etc.) • Category 2: Other staff costs (pensions, health insurance, human resources development, etc.) <p>Non-staff costs:</p> <ul style="list-style-type: none"> • Category 3: Travel on duty • Category 4: Contractual services • Category 5: Rental and maintenance of premises and equipment • Category 6: Materials and supplies • Category 7: Acquisition of premises, furniture and equipment • Category 8: Public and internal service utilities • Category 9: Audit and inter-agency fees and miscellaneous
10 UNAIDS	Programme Coordinating Board	Programme budget allocations	Non-core funds estimates	Approvals of the budget in the form of Programme Coordinating Board's decision	Core and non-core by results areas and secretariat functions
11 UNDP	UNDP Executive Board approves the integrated budget for the quadrennial plan, including an appropriation from regular resources for the institutional component of the integrated budget	The definition of appropriation is similar to that used by the United Nations.	<p>Pursuant to the UNDP Financial Regulations and Rules, the Administrator may submit supplementary proposals to amend the institutional budget whenever necessary.</p> <p>As outlined in the Financial Regulations and Rules, article 13, regulation 13.09, the Administrator, in preparing supplementary proposals to amend the institutional budget, shall do so in a form consistent with the approved institutional budget and shall submit such proposals to the Executive Board. They shall also be submitted to ACABQ, which is requested to review them and report thereon to the Executive Board.</p>	The UNDP Executive Board adopts a decision – most recent is decision 2021/15, on the integrated resources plan and the integrated budget 2022–2025	Allocations within the institutional component of the integrated budget follow the harmonized cost classifications approved by the Executive Board

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12 UNEP	General Assembly, United Nations Environment Assembly, meetings of parties /conferences of parties of respective multilateral environmental agreements	By subprogramme	N/A	United Nations Environment Assembly decisions, General Assembly resolution, meetings of parties /conferences of parties of respective multilateral environmental agreements	By subprogramme
13 UNESCO	General Conference	The appropriations approved by the General Conference shall constitute an authorization to the Director-General to incur commitments and make payments for the purposes for which those appropriations were approved and up to the amounts so approved, except that approval of the Executive Board shall be required for grants-in-aid and subsidies to other organizations (financial regulation 4.1).	<p>Supplementary estimates for the regular budget may be submitted by the Director-General whenever necessary. They shall be prepared in a form consistent with the budget estimates for the financial period and shall be submitted to the Executive Board (financial regulation 3.8).</p> <p>Supplementary estimates up to a total of 7.5 per cent of the appropriation for the financial period may be approved provisionally by the Executive Board, after it is satisfied that all possibilities of savings and of transfers within parts I to III of the budget have been exhausted, and shall be reported to the General Conference for final approval. Supplementary estimates in excess of 7.5 per cent of the appropriations for the financial period shall be reviewed by the Executive Board and submitted to the General Conference with such recommendations as the Board may consider desirable (financial regulation 3.9).</p>	<p>The budget shall be adopted by the General Conference (financial regulation 3.7).</p> <p>Transfers between appropriation lines may be made within the limitations of and in compliance with the reporting requirements set forth in the appropriation resolution. In excess of these, the Executive Board's prior authorization is to be sought (financial rule 104.4 and appropriation resolution).</p>	<p>The budget consists of 30 appropriation lines contained within five parts:</p> <ul style="list-style-type: none"> • General policy and direction • Programmes and programme related services • Corporate services • Loan repayments for capital expenditures • Assessment for capital expenditure and renovation project

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14 UNFPA	The UNDP/UNFPA Executive Board, upon review by ACABQ for the quadrennial Institutional budget	Pursuant to UNFPA Financial Regulations and Rules, the appropriation shall mean the total amount approved by the Executive Board for specified purposes in the current institutional budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved.	For the institutional budget, supplementary estimates may be presented to the Executive Board, upon review of ACABQ, in a form of a revision of an integrated budget No limitations on the frequency or amounts to be included in the supplementary budget proposals	The total institutional budget appropriation is approved by the Executive Board in a written decision. The Executive Director may utilize a budgetary contingency provision of up to 3 per cent of the approved gross appropriation for unforeseen requirements resulting from currency movements, inflation or decisions of the General Assembly. Such usage shall be reported to the Executive Board at its next regular session through the Advisory Committee.	Appropriations are approved as a total gross quadrennial amount for the institutional budget. A separate programme ceiling is approved for the global and regional programme regular resources. A separate programme ceiling is approved for the emergency fund regular resources.
15 UN-Habitat	For regular budget, the General Assembly decides on the recommendation of the Fifth Committee. For foundation non-earmarked fund, the Executive Board decides on the advice of ACABQ.	The appropriations voted by the General Assembly constitute an authorization to UN-Habitat to incur obligations and make payments for the purposes for which the appropriations were voted and up to the amounts so voted. The appropriations approved by the Executive Board constitute an authorization to UN-Habitat to incur obligations and make payments for the purposes which the appropriations were approved and up to the amounts so approved.	Regarding the regular budget, supplementary programme budget proposals may be submitted by the Secretary-General whenever necessary, in a form consistent with the approved programme budget, and such proposals will be submitted to the General Assembly. ACABQ will review the proposals and report thereon. Regarding foundation non-earmarked fund, supplementary programme budget proposals may be submitted by the Executive Director whenever necessary in a form consistent with the approved programme budget.	General Assembly resolution for regular budget and executive board decision for foundation non-earmarked funds	Part IV (International cooperation for development); Section 15 (Human settlements); Programme 12 (Human settlements)
16 UNHCR	UNHCR Executive Committee	“Appropriation” shall mean the total amount approved by the Executive Committee in the current UNHCR programme budget against which commitments may be entered into and expenses incurred for those purposes up to the amounts so approved (financial rule 104.6 (b)).	“Supplementary budgets” shall mean such budgetary increases as may be approved by the High Commissioner, pursuant to rule 208.1, to meet new needs under any impact area, that arise after the approval of the UNHCR programme budget, and which cannot be fully met from the reserve. Supplementary budgets are considered increases to the UNHCR programme budget. They will be funded through contributions in response to special appeals (financial rules 104.6 (p)). The High Commissioner may, in the case of new needs that cannot be met fully from the approved UNHCR programme budget, approve supplementary budgets for which funds are sought from special appeals to donors. Supplementary budgets are reported to each	Form of approval: Decision of the Executive Committee. The High Commissioner submits for approval the proposed UNHCR programme budget for the following budget period to the Executive Committee at its plenary session (in October of each year) (financial rules 204.1) The Executive Committee shall approve the UNHCR programme budget for the following budget period after consideration of the proposed UNHCR programme budget and the report of ACABQ (financial rules 207.1).	Three main chapters and annexes (2024 annual programme budget): • Proposed budget: introduction, planning framework, past performance, key initiatives, proposed programme budget • Programmed activities: country and regional programmes, headquarters and global programmes • Workforce: staff and affiliate workforce Annexes: • Tables on budget and positions

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			subsequent meeting for the Standing Committee to take note of them (financial rules 208.1).	Appropriations and authorization to transfer: The High Commissioner may effect transfers from the operational reserve as well as other adjustments within the UNHCR programme budget as may be required by changes affecting the programmes for which they were planned. The Standing Committee shall be informed of such adjustments and transfers at its next session (financial rules 208.2).	<ul style="list-style-type: none"> Follow-up on ACABQ observations Number of forcibly displaced and stateless people Organizational structure Selected comparative tables Draft general decision on administrative, financial and programme matters
17 UNICEF	Executive Board	The Executive Board approves an appropriation for the institutional budget for the quadrennium. The appropriation constitutes an authorization to the Executive Director to incur obligations and made payments for the purposes for which the appropriates were approved and up to the amounts specified in the decision.	The midterm review of the integrated budget provides the Executive Director an opportunity to request changes to the appropriations. Midterm review changes in appropriations are submitted through ACABQ.	Executive Board decision	The Executive Board approves an appropriation for the institutional budget for the quadrennium. As noted in the decision, the appropriation includes the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments.
18 UNIDO	General Conference	The definition of appropriations is the same as in the United Nations.	<p>Supplementary estimates for the current biennium for the regular and operational budgets shall, when required, be submitted by the Director-General. They shall be prepared in a form consistent with the approved budgets and they shall be reviewed and approved in accordance with the procedure laid down for the initial estimates (financial regulation 3.9)</p> <p>Revised estimates for the following biennium for the regular and operational budgets shall, when required, be submitted by the Director-General. They shall be prepared in a form consistent with the initial estimates and they shall be reviewed and approved in accordance with the procedure laid down for the initial estimates except that the applicable time limits for the submission of documents may be waived if necessary (financial regulation 3.10).</p>	<p>The General Conference adopts a resolution.</p> <p>No transfer of expenditures may take place between regular and operational budgets.</p> <p>No transfer between major objects of expenditure within the regular budget may take place, except when approved by the General Conference (financial regulation 4.3b)</p> <p>Transfers within major objects of expenditure of the regular budget may be made by the Director-General, who shall inform the Board, through the Programme and Budget Committee, and the Conference thereof as soon as possible (financial regulation 4.3c).</p>	<p>The budget is divided into programmes/results:</p> <ul style="list-style-type: none"> Policies and strategies for inclusive and sustainable industrial development and the Sustainable Development Goals) Conducive industrial ecosystems Innovative, inclusive and sustainable businesses Effective strategic management for results Excellence of corporate services and operations Indirect costs

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19 UNODC	Allocations for extrabudgetary resources are issued based on the budget approved by the Commissions where applicable	UNODC is part of the United Nations Secretariat; appropriations relate to the programme budget voted by the General Assembly (ST/SGB/2013/4, arts. III A. and V A)	The supplementary allocations for extrabudgetary resources are issued based on the revised budget (implementation report) approved by the Commissions at the end of the first year of the biennium. For the programme budget, supplementary estimates and programme budget implications may be submitted in respect of decisions taken by the General Assembly, the Economic and Social Council, etc. (ST/SGB/2013/4 regs. 2.9, 2.10 and 2.11)	For the programme budget, no transfer between appropriation sections may be made without authorization by the General Assembly (ST/SGB/2013/4, reg. 5.6)	Appropriations follow the structure of the programme budget approved by the General Assembly
20 UNOPS	Executive Board	The authorization granted by the Executive Board to allot funds for specified purposes for the current management budget, against which commitments may be incurred for those purposes up to the amounts so approved	Supplementary budget may be submitted to the Executive Board, following ACABQ review	Approval of biennial budget estimates is through an Executive Board decision. The Executive Director has the authority to redeploy resources within the approved management budget as well as to increase or reduce the total approved management budget allotment, provided that the net revenue target established by the Executive Board for the budget period remains unchanged.	See table 1 (columns 1.5 and 1.9) above
21 UNRWA	The Advisory Committee on Resource Allocation reviews draft budget appropriations and submits to the Executive Advisory Group, which recommends proposed appropriations to the Commissioner General, who approves the budget. The roles of these groups are set up in the Organizational Directives (OD) No. 31	It is the approval of the budget that constitutes authorization to programmes to commit funding and incur expenditure to achieve the agreed strategic aims of the Agency. The appropriations would include the amounts voted for the work of UNRWA by the General Assembly, as recommended by the General Secretary.	There are no supplementary budgets submitted through ACABQ. Any additional financial needs for specific interventions are raised through appeals that are approved for the said specific requirements by recommendation from internal governance groups to the Commissioner General for approval. Any additional appropriations will occur from unfunded budget when the financing arises to cover exceptional cases of programme-critical need. These are authorized within the approval framework on budget adjustments.	The budget implementation guide describes the approach and circumstances under which budget adjustments and transfers can happen. Budget adjustments within categories and across categories are approved at various levels depending on the nature of component item and the amount of transfer. Any budget allocations from unallocated budgets are established with recommendations from the Advisory Committee on Resource Allocation, reviewed by the Executive Advisory Group and authorized by the Commissioner General/Executive Office.	The budget is divided into two sections: (a) Staff costs (international and area staff cost), e.g. basic salaries, provident fund, special allowances, medical insurance and other health related expenses, staff benefits and other limited-duration contract costs); (b) Non-staff costs, which constitute expenses related to programmatic aspects such as supplies, utilities, rental expenses, capital expenditure, equipment costs, consultancies, travel and training and other miscellaneous services.

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22 UN Tourism	General Assembly	(Regular budget) Financial regulation 5: the appropriations approved by the Assembly for a financial period shall constitute an authorization to the Secretary-General to incur obligations and make payments for the purposes for which the appropriations were voted, and up to the amounts so voted.	N/A	General Assembly resolution	<ul style="list-style-type: none"> Assessed contributions from Members: full and associate members Other appropriations: affiliate members' contributions, other appropriations. In previous years, other appropriations have been composed of publications store accumulated surplus, and previous years' regular budget budgetary cash surplus
23 UN-Women Integrated budget (voluntary contributions)	UN-Women Executive Board	Amounts approved by the Executive Board for specified purposes for the financial period, against which obligations may be incurred for those purposes up to the amounts so approved	The Under-Secretary-General/Executive Director shall prepare supplementary proposals to amend the integrated budget in a form consistent with the approved integrated budget and shall submit such proposals first to the Advisory Committee, for examination, and then to the Executive Board (UNW/2012/6/Rev.1, reg. 16.10). At the time of submitting supplementary budget proposals, the Under-Secretary-General/Executive Director shall provide such detailed information as may be necessary to explain the extent to which the additional appropriation requested is a result of changed inflation experience or forecasts, unexpected currency fluctuations or other unforeseen cost factors (UNW/2012/6/Rev.1, rule 1603).	Form of approval: Executive Board Authorization to transfer: transfers between appropriation lines of the integrated budget for the budget period may be made by the Under-Secretary-General/Executive Director, subject to such limitations as the Executive Board may specifically decide with the concurrence of the Advisory Committee (UNW/2012/6/Rev.1, reg. 18.5).	The integrated budget, which captures the portion of the integrated resources plan that relates to the institutional budget on a biennial basis, is aligned with Executive Board mandates and is the only part of the budget that is submitted for a gross appropriation approval.
Regular budget (assessed contributions from United Nations programme budget)	General Assembly	Amounts voted by the Executive Board for specified purposes for the financial period, against which obligations may be incurred for those purposes up to the amounts so voted	Supplementary proposals to amend the regular budget may be submitted, whenever necessary, by the Under-Secretary-General/Executive Director to the Secretary-General. The Head of UN-Women prepares revised and supplementary programme budget proposals at such time for the review of the Secretary-General prior to the submission to the General Assembly. ACABQ reviews the supplementary proposals and reports thereon (ST/SGB/2013/4, reg. 2.9).	Form of approval: General Assembly resolution Authorization to transfer: N/A as the process is done by the United Nations	N/A: the General Assembly approves regular budget appropriations by parts and sections within parts. The UN-Women appropriation is approved under Part IV, Section 17.

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24 UPU	The Congress of UPU, which is held every four years, sets the annual budget ceiling of the Organization.	The approval of the budget by the Council of Administration constitutes an authorization to the Director General to incur operating and investment expenses and to make payments for the purposes for which credits have been opened, subject to article 11, paragraphs 2 and 3, of the UPU Financial Regulations, up to the amount of the credits allocated.	<p>The Director General is authorized to commit above the credits allocated the amounts required to cover expenses incurred by increases in salary scales, contributions for pensions or allowances, including post adjustments, in accordance with the relevant decisions of the appropriate bodies of the United Nations (General Assembly or ICSC) with regard to all organizations at Geneva and with effect from the same dates. The necessary funds shall be withdrawn from the reserve fund.</p> <p>In case of extreme urgency, the Director General is authorized to commit the expenses necessary to meet the cost of major and unforeseen repairs to the International Bureau building within the limits set out in article 145.5 of the General Regulations. The necessary funds shall be withdrawn from the reserve fund.</p> <p>In the cases mentioned above, the Director General should submit to the next session of the Council of Administration a full report with all the documentation necessary, justifying the steps taken and a statement of the financial consequences (Financial Regulations, art. 11, para. 4).</p>	The Council of Administration adopts a resolution based on a budget ceiling adopted by Congress and indicated in article 145.1 and 145.2 of the General Regulations.	<p>The annual programme and budget is structured as follows:</p> <ul style="list-style-type: none"> Context (strategic roadmap key points) Annual budget by programme (staff and operational expenses funded by regular budget and extrabudgetary sources) Investments planned Regular budget by type of expenses and revenue Annex: system for financing Union budget and member countries' contributions
25 WFP	WFP Executive Board, after presentation for consideration in ACABQ, and the FAO Finance Committee	The amount approved by the Executive Board for specified purposes in the programme support and administrative budget for a financial period, against which obligations up to the amount approved may be incurred for those purposes	Management plan, update of management plan, approval by the Executive Board during its second regular session	Presentation of appropriation lines as part of the management plan – approval by the Executive Board during its second regular session. The Executive Board authorizes the Executive Director to adjust the programme support and administrative component of the budget in accordance with a change in the level of the global contribution forecast for the year, at a rate not to exceed 2 per cent of the anticipated change in income.	<p>The programme support and administrative component is approved through three appropriations lines linked to the strategic plan:</p> <ul style="list-style-type: none"> Strategy and direction Services to operations Governance, independent oversight and fundraising
26 WHO	World Health Assembly	As used by United Nations; the terms “appropriation resolutions” is effectively used to refer to assessed contributions paid by Member States on a biennial basis	Financial regulation XV: “15.1 Neither the Health Assembly nor the Executive Board shall take a decision involving expenditures unless it has before it a report from the Director-General on the administrative and financial implications of the proposal.	Resolution WHA76.1, entitled “Programme budget 2024-2025”, para. 8: “Further authorizes the Director-General, where necessary, to make budget transfers among the four strategic priorities, up to an amount not exceeding 5% of the	The programme budget is allocated across segments and within the base segment, across strategic pillars.

Org.	3.1 Approving body or organ to decide on the appropriations	3.2 Definition of appropriations	3.3 Supplementary estimates or appropriations	3.4 Form of approval of appropriations and authorization to transfer	3.5 Appropriations structure
		<p>The original concept of “appropriations” in the sense of appropriating resources from an approved source of funding (i.e. assessed contributions) for the purpose of implementing a decision involving expenditures has been largely superseded by the results-based budgeting of WHO. In effect, an approved programme budget no longer details a set of appropriations as much as an authorization to incur expenditures for different priorities up to a defined level, using financial resources that may or may not yet have been made available at the time of approval. In an environment where voluntary contributions have to be mobilized on a rolling basis, budgets cannot be approved on the basis of available funding only at the time of approval without compromising the independence of Governing Bodies to set the Organization’s priorities, irrespective of donor priorities. Since resources have to follow budgets and not vice versa, the resource mobilization process follows the strategic (and operational) planning process. This model of financing a results-based budget ensures that Member States can budget for results while retaining their integrity as the owners of the Organization.</p> <p>At the same time, the level of voluntary contributions has increased so far since the early 1990s that they now exceed the level of assessed contributions by a factor of between 3.5 and 4 to 1. In order to prevent the Organization’s strategic directions becoming driven mainly by donors, WHO introduced an approved budget line for voluntary contributions in the programme budget 2000–2001 that limited expenditure on individual priorities up to the approved level. This envelope was further broken down by result and major office in</p>	<p>“15.2 Where, in the opinion of the Director-General, the proposed expenditure cannot be made from the existing appropriations, it shall not be incurred until the Health Assembly has made the necessary appropriations.”</p> <p>At the time of drafting, this basically referred to expenditures to be incurred beyond the scope of what was then referred to as the regular budget (financed by assessed contributions) and was effectively the work of WHO. Any additional work, involving additional expenditures, would have to be approved with additional resources from where appropriations could be drawn, at the time of submission. Resolutions and decisions submitted for approval are still presented with estimates of the financial and administrative implications, which would need to be financed from what were previously referred to as extrabudgetary contributions, now voluntary contributions. However, these refer only to whether the expenditure levels approved in the programme budget can accommodate the costed levels necessary to implement whatever the resolution or decision calls for.</p> <p>As a result, terms such as, “supplementary estimates or appropriations” have relatively little meaning today. The essential question is whether the approved budget level can accommodate the work required. How it is then financed becomes a question for resource mobilization, as is the case for the rest of the results-based budget that is not fully financed at the time of approval.</p>	<p>amount allocated to the strategic priority from which the transfer is made. Any such transfers will be reported in the statutory reports to the respective governing bodies.”</p> <p>Again, this refers to 5 per cent of the budget ceilings approved, not to actual funding. The latter is still the case where the ceilings are fully funded but if not, the approval is based on the ceiling levels.</p>	

Org.	3.1 Approving body or organ to decide on the appropriations	3.2 Definition of appropriations	3.3 Supplementary estimates or appropriations	3.4 Form of approval of appropriations and authorization to transfer	3.5 Appropriations structure
		<p>2006–2007 and a fully integrated budget, with one line of resources required, whether assessed contributions or voluntary contributions, became the norm from 2014–2015. The voluntary contributions cannot, however, be considered “appropriations” in the original sense since they are not necessarily available at the time when a budget is approved. With the budget now integrated across assessed contributions and voluntary contributions in any case, the expenditure levels approved can no longer be considered “appropriations” in the original sense. This does create a significantly difficult problem for resource mobilization and alignment of voluntary contributions with planned results but a range of processes and policies have been put in place since 2004 to address this.^a</p> <p>Although difficult to manage, results-based budgeting does make this possible since it is possible to negotiate with donors around priorities and results, even where these have been approved in advance of the funding being made available. Mobilizing funds for an input-based budget approved in advance of funding would likely be near impossible in today’s donor environment.</p>			
27 WIPO	The WIPO Program and Budget Committee recommends approval to the WIPO Assemblies, which in turn approve the WIPO program of work and budget	The new WIPO Financial Regulations and Rules (as of 1 January 2023) make reference to allocations rather than appropriations.	Supplementary and revised budget requirements can be submitted to member States, in accordance with financial regulation 2.22	In accordance with financial regulations 2.22–2.24 (same as for the programme of work and budget)	Per result and per cost category

^a See the WHO, website for further details, specifically the section entitled “Financing”, in “Results-based management in the budget context in WHO: Overview”, Programme budget explainer.

<i>Org.</i>	<i>3.1 Approving body or organ to decide on the appropriations</i>	<i>3.2 Definition of appropriations</i>	<i>3.3 Supplementary estimates or appropriations</i>	<i>3.4 Form of approval of appropriations and authorization to transfer</i>	<i>3.5 Appropriations structure</i>
28 WMO	Congress delegates to the Executive Council for decisions on the biennial budget	An approval by the Executive Council that constitutes an authorization to the Secretary-General to enter into commitments and make payments for the purposes for which the appropriations were approved and up to the amounts so approved (financial regulation 7.1).	Supplementary estimates for the biennium may be submitted by the Secretary-General in the following instances: <ul style="list-style-type: none"> • When they include activities that the Secretary-General considers to be of the highest priority and that could not have been foreseen at the time the initial programme budget proposals were prepared • In respect of decisions taken by Congress • In respect of decisions taken by the Executive Council (financial regulation 6.6/rule 106.3) 	<p>Congress adopts a resolution related to the maximum expenditures for a four-year financial period and authorizes the Executive Council to approve biennial budgets within that limit.</p> <p>The Executive Council approves the total biennial budget through a resolution (financial regulation 4.2). Transfers between appropriation parts may be authorized by the Executive Council, subject to the total amount of such transfers not exceeding 3 per cent of the total maximum expenditure authorized for the financial period.</p>	<p>The budget is divided into seven appropriation parts:</p> <ul style="list-style-type: none"> • Long-term goal 1 – better serve societal needs • Long-term goal 2 – enhance Earth system observations and predictions • Long-term goal 3 – advance targeted research • Long-term goal 4 – close the capacity gap • Long-term goal 5 – strategic realignment of WMO structure and programmes • Part VI – policymaking organs, executive management and oversight • Part VII – language and conference services

Table 4
Assessments (contributions)

Org.	4.1 Method to establish scale	4.2 Total assessments	4.3 Contributions payable per annum
1 United Nations Regular budget	<p>The General Assembly determines the scale of assessments for the financial year on the advice of the Committee on Contributions. The Committee consists of 18 members appointed in their personal capacity.</p> <p>In establishing the amount to be assessed, the appropriations are adjusted by taking into account: (a) supplementary appropriations not previously assessed; (b) estimated income; (c) adjustments in respect of over or underestimates of miscellaneous income of previous years; (d) contributions from the assessments of new Member States; (e) any balance of appropriation surrendered under regulations 5.3 and 5.4; (f) any credit anticipated in the individual accounts of members in the Tax Equalization Fund; and (g) other adjustments as approved by the General Assembly (ST/SGB/2013/4, reg. 3.2).</p>	Total appropriations, adjusted by the approved income and any balance (positive or negative) as indicated in the financial performance report ^a	As indicated on the left and as reflected in the annual financing resolutions of the General Assembly
2 United Nations Peacekeeping operations	<p>The General Assembly determines the scale of assessments for the financial year.</p> <p>The scale of assessment for the United Nations peacekeeping operations is based on 10 levels of contribution and parameters, where less-developed countries are given discount adjustments to the regular budget scale as they have a relatively limited capacity to contribute towards peacekeeping operations involving heavy expenditures, whereas the permanent members of the Security Council have special responsibilities for the maintenance of peace and security and are assessed at a higher rate than for the regular budget.</p>	The amounts apportioned among Member States by the General Assembly to finance peacekeeping appropriations are offset by the unencumbered balances of appropriations from prior financial periods, interest and other/miscellaneous income, cancellation of prior-period obligations, as well as by the estimated staff assessment income.	Reflected in the General Assembly financing resolution
3 FAO	Established on the basis of procedure of the United Nations and adjusted to the different membership, with exception of contributions from associate members, for which calculations are made on the same basis as contributions from member nations, but reduced by four tenths. The Conference adopts the scale of assessments to be apportioned to member nations (financial regulation 5.1).	Made up of the total appropriations minus Miscellaneous income (estimated)	The assessments are set out per annum minus Credits from Tax Equalization Fund

^a Assessments of Member States that levy taxes on United Nations staff members are not adjusted by the approved income from staff assessment.

<i>Org.</i>	<i>4.1 Method to establish scale</i>	<i>4.2 Total assessments</i>	<i>4.3 Contributions payable per annum</i>
4 IAEA	Based on the United Nations scale of assessments, adjusted for different membership (used for WCF and the Technical Cooperation Fund). For the regular budget, the final scale takes into account the principles applied to safeguards charges. The scale is fixed annually by the General Conference.	Total budget estimates for the six appropriations minus revenue deriving from work for others minus other miscellaneous income	Total budget estimates for the six appropriations (operational and capital regular budget) minus revenue deriving from reimbursable work for others minus miscellaneous income
5 ICAO	Pursuant to Assembly approval, scales are established for the triennium. Methodology: based on member States' ability to pay and civil aviation importance. As approved by the Assembly (resolution A36-31), the scale takes into account the capacity of member States to pay (carry a weight of 75 per cent) and interest and importance in civil aviation measured by tonne-kilometres on each State's scheduled services (carry a weight of 25 per cent).	Total approved appropriations minus other funding sources (reimbursements/transfers from other funds, miscellaneous income)	Total approved appropriations minus other funding sources (reimbursements/transfers from other funds, miscellaneous income) less any cash surplus (if applicable)
6 ILO	On the basis of the United Nations scale of assessments, adjusted to take into account differences in membership between United Nations and ILO	Parts I to IV (see table 3)	50 per cent of parts I to IV minus any credits earned from prior years surpluses or one half of net premium from the Swiss franc assessment system, or from the payment incentive scheme. The incentive scheme was adopted by the International Labour Conference in June 1988, and was introduced effective 1 January 1989.
7 IMO	The scale was adopted by the Assembly in its resolution A.762(17), with a minimum assessment (currently approximately £6,000) for all member States, and the balance split following the United Nations scale (12.5 per cent) and merchant fleet tonnage (87.5 per cent). The assessment on member States is calculated based on the approved regular budget, after deducting "offsetting income" (including subletting income, investment income and other smaller revenue items).	£35,572,000 for 2024	Annual assessment
8 ITC	<p>Assessed contributions are contributions received from the United Nations and WTO. Under the terms of General Assembly resolution 2297 (XXII) of 12 December 1967 and the decision of the Contracting Parties to the General Agreement on Tariffs and Trade dated 22 November 1967, as well as the administrative arrangements between the United Nations and WTO as endorsed by the Assembly in its decision 53/411 B and its resolution 59/276, the regular budget of ITC is assessed in Swiss francs and financed equally by the United Nations and WTO.</p> <p>The contributions are based on an annual budget of the United Nations and biennial budget of WTO adjusted for changes in exchange rates and inflation and are recorded as at the first day of the year to which they relate. Contributions are approved to be assessed for a one-year budget period, or a portion thereof or for multiple years.</p> <p>Where budgets and/or appropriations are approved for multiple years, the related contributions are apportioned among the years of the budget period for payment.</p>		

<i>Org.</i>	<i>4.1 Method to establish scale</i>	<i>4.2 Total assessments</i>	<i>4.3 Contributions payable per annum</i>
9 ITU	Free choice of contribution by contributory unit. The amount of the contributory unit is set for four years by the Plenipotentiary Conference	SwF 126 million per year; some 76/77 per cent of the budget	SwF 318,000 per unit, set by the Plenipotentiary Conference, in its decision 5 ("decides that the ITU Council is authorized to draw up the two biennial budgets of the Union in such a way that the total expenses of the General Secretariat and the three sectors of the Union are balanced by the anticipated revenue, on the basis of annex 1 to this decision, taking into account the following: that the amount of the contributory unit of member States for the years 2024–2027 shall remain unchanged at SwF 318,000; ...").
10 UNAIDS	N/A (UNAIDS is a 100 per cent voluntary-funded organization and thus has no assessments)	N/A (UNAIDS is a 100 per cent voluntary-funded organization and thus has no assessments)	N/A (UNAIDS is a 100 per cent voluntary-funded organization and thus has no assessments)
11 UNDP	N/A	N/A	N/A
12 UNEP	Voluntary indicative scale of contributions applicable to the voluntary core fund, the Environment Fund (only). It is based on the United Nations assessed scale of contributions and other criteria as established by the 2002 decision of UNEP Governing Council. A fixed exchange rate mechanism is used by the Multilateral Fund to enable contributing parties to pay in their national currency by fixing the exchange rate of United States dollars against all eligible currencies.	United Nations regular budget Conventions and protocols Multilateral Fund Totalling US\$236 million in 2022	Total 2022 US\$933 million
13 UNESCO	The scale of assessments is calculated on the basis of the one adopted by the General Assembly of the United Nations for the year of assessment, subject to the adjustments necessitated by the difference in membership between the two organizations.	Total appropriated regular budget for all parts of the budget estimates	After the General Conference has adopted the budget and determined the amount of WCF, member States are requested to remit one half of their contributions for the two-year financial period, together with their advances to WCF (financial regulation 5.3).
14 UNFPA	N/A (100 per cent voluntary contribution)	N/A	N/A
15 UN-Habitat	N/A	N/A	N/A
16 UNHCR	N/A (see article III of UNHCR Financial Rules (Contributions and other income), which clearly states that United Nations financial regulations 301.1–311.1, on assessed contributions, are not applicable to UNHCR.)	N/A (See article III of UNHCR Financial Rules (Contributions and other income), which clearly states that United Nations financial regulations 301.1–311.1, on assessed contributions, are not applicable to UNHCR.)	N/A (See article III of UNHCR Financial Rules (Contributions and other income), which clearly states that United Nations financial regulations 301.1–311.1, on assessed contributions, are not applicable to UNHCR.)
17 UNICEF	N/A (UNICEF is a voluntarily funded organization)	N/A	N/A
18 UNIDO	The scale of assessments is based on the United Nations scale of contributions adopted by the General Assembly	Total appropriations for the programmes/results minus Estimated income (miscellaneous income)	Half of the amount assessed for the biennium minus Half of the biennium income
19 UNODC	N/A to UNODC extrabudgetary resources		
20 UNOPS	N/A	N/A	N/A

<i>Org.</i>	<i>4.1 Method to establish scale</i>	<i>4.2 Total assessments</i>	<i>4.3 Contributions payable per annum</i>
21 UNRWA	Established based on procedure of United Nations and adjusted to different membership except for contributions from associate members, for which calculations are made on the same basis as contributions for member nations, as appropriate. This financing covers international staff costs and executive and administrative management functions. A considerable proportion of UNRWA financing is raised from voluntary contributions, whose budgets are established based on the needs of the programme.	Total appropriations as provided for in resolutions adopted by the General Assembly. Until 2023 the appropriations were related to staff costs but since 2024 the appropriation includes an amount relating to operational running costs for executive management and administrative functions.	Assessed contribution payable based on expenditure details provided subject to recosting
22 UN Tourism	The contributions of members of the Organization are determined according to the scale of assessments adopted by the Assembly (financial regulation 6).	Full and associate members appropriations (see table 2, column 2.1)	Annual
23 UN-Women	The assessed contributions, limited to funding of regular budget only, reflects the scale as approved by the General Assembly for the United Nations Secretariat.	For financial year 2022: US\$9.39 million (2021: US\$10.08 million)	N/A to UN-Women.
24 UPU	<p>Member countries can choose their number of units upon their admission or accession to the Union, while considering the most recent scale of assessments for the apportionment of the expenses of the United Nations.</p> <p>Member countries paying above the economic capacities assessed through reference to the scale of assessments for the apportionment of the expenses of the United Nations have the right to reduce their number of units by up to a maximum of two units per Congress cycle, provided that this does not result in a lower contribution than they would pay under the current scale of assessments for the apportionment of the expenses of the United Nations.</p> <p>Member countries paying at a level below their economic capacity, as assessed through reference to the scale of assessments for the apportionment of the expenses of the United Nations, are encouraged to increase their number of units by at least two per Congress cycle until they have reached the level of the current scale of assessments referred to above.</p>	<p>Total expenses (total recurrent expenses + guarantee to the Provident scheme + amount allocated to the building fund) minus administrative income (receipts from publication sales, letting of premises, misc. income) minus Contributions to the costs of French translation</p>	Total contributions of member countries = total contributions to Union expenditure + contributions to the costs of French translation

Org.	4.1 Method to establish scale	4.2 Total assessments	4.3 Contributions payable per annum
25 WFP	WFP is 100 per cent voluntarily funded and thus has no assessments. It follows the principle of full cost recovery in which each contribution received (with a few exceptions established by the Executive Board) must cover all the associated costs, whether operational, direct or indirect support costs. This full cost-recovery principle is applied equally to contributions from the public and private sector, cash and in-kind contributions, and contributions to country strategic plans and trust funds. This principle also applies to revenue earned for service provision activities.	N/A	N/A
26 WHO	The scale of assessments is fixed on the basis of the scale of contributions adopted by the General Assembly, and adjusted to the membership of WHO.	<p>(Total assessments), if reflecting the latest appropriation resolution (WHA76.1) would be:</p> <ul style="list-style-type: none"> • Strategic priority 1: US\$1,966.4 million • Strategic priority 2: US\$1,214.0 million • Strategic priority 3: US\$437.7 million • Strategic priority 4: US\$1,350.0 million • Polio eradication: US\$694.3 million • Special programmes: US\$171.7 million • Emergency operations and appeals: US\$1,000.0 million <p>To be financed by:</p> <ul style="list-style-type: none"> • Net assessments on member States adjusted for estimated member State non-assessed income: US\$1,148.3 million • Voluntary contributions: US\$5,685.8 million <p>In its resolution WHA76.1, the World Health Assembly resolved that the gross amount of the assessed contribution for each member State shall be reduced by the sum standing to their credit in the Tax Equalization Fund; that that reduction shall be adjusted in the case of those members that required staff members to pay income taxes on their WHO emoluments, taxes which the Organization reimbursed to the said staff members; and that the amount of such tax reimbursements was estimated at US\$8.0 million, resulting in a total assessment on members of US\$1,156.3 million; and decided that WCF shall be maintained at its existing level of US\$31.0 million.</p>	50 per cent of the amount assessed for the biennium, minus the amount standing to their credit in the Tax Equalization Fund
27 WIPO	<p>Assessed contributions are determined by the unit contribution value and contribution classes (programme of work and budget 2024–2025, appendix A).</p> <p><i>Note:</i> Revenue of WIPO, other than contributions and miscellaneous income, is fee income.</p>	In accordance with appendix A	50 per cent of amounts in appendix A

<i>Org.</i>	<i>4.1 Method to establish scale</i>	<i>4.2 Total assessments</i>	<i>4.3 Contributions payable per annum</i>
28 WMO	Use the United Nations-approved scale of assessment adjusted for differences in membership provided that, for the WMO scale, the minimum rate shall be 0.02 per cent and corrections shall be made to ensure that no member's rate of assessment would increase to a level that would exceed 200 per cent of the WMO scale in the preceding year	Equal to total approved biennial budget ^b	For each of the two years of a biennium, the contributions of members are to be assessed on the basis of one half of the appropriations approved by the Executive Council for the biennium (financial regulation 8.2).

^b Miscellaneous income is considered in the determination of cash surplus/deficit and not as a modification to the assessments.

Table 5
Staff assessment

<i>Org.</i>	<i>5.1 Budgetary presentation</i>	<i>5.2 Financial arrangements (assessments)</i>	<i>5.3 Tax reimbursement arrangements</i>
1 United Nations Regular budget	Staff assessment for the posts and positions under the expenditure sections is presented in section 36. The corresponding income is presented under income section 1.	Member States are assessed on a net basis (i.e. exclusive of staff assessment), except for the United States of America, which is assessed on a gross basis.	<p>A Tax Equalization Fund has been established to receive all revenues derived from amounts withheld from the salaries of staff members on account of staff assessment that are not otherwise disposed of by specific decision of the General Assembly.</p> <p>If a Member State's credit in the Tax Equalization Fund is insufficient for this purpose, the shortfall shall be added to and recovered from the assessed contributions due from that Member State in the subsequent financial period. Where income tax is levied on staff financed from sources of funds that do not contribute to the Tax Equalization Fund, the additional costs for tax reimbursement shall be borne by those sources of funds. In accordance with regulation 3.2, any balance on a Member State's tax equalization account after the commitments referred to in regulation 4.11 have been satisfied shall be credited against the assessed contributions due from that Member State the following year (ST/SGB/2013/4, reg. 4.12).</p>
2 United Nations Peacekeeping operations	Presented under the budget of each peacekeeping operation.	Member States are assessed on a net basis (i.e. exclusive of staff assessment), except for the United States which is assessed on a gross basis.	<p>A Tax Equalization Fund has been established to receive all revenues derived from amounts withheld from the salaries of staff members on account of staff assessment that are not otherwise disposed of by specific decision of the General Assembly.</p> <p>If a Member State's credit in the Tax Equalization Fund is insufficient for this purpose, the shortfall shall be added to and recovered from the assessed contributions due from that Member State in the subsequent financial period. Where income tax is levied on staff financed from sources of funds that do not contribute to the Tax Equalization Fund, the additional costs for tax reimbursement shall be borne by those sources of funds. In accordance with regulation 3.2, any balance on a Member State's tax equalization account after the commitments referred to in regulation 4.11 have been satisfied shall be credited against the assessed contributions due from that Member State the following year (ST/SGB/2013/4, reg. 4.12).</p>
3 FAO	The budget is presented on a gross basis, by adding to the total effective working budget an appropriation for staff assessment.	Member States are assessed on a net basis, that is, after deduction of staff assessment from gross, and after deduction of expected income.	A Tax Equalization Fund was established in 1972. Member nations that do not levy tax on FAO staff emoluments have their full share of the staff assessment appropriation refunded by deduction from contributions payable by them. Member nations that levy tax on FAO staff emoluments have their share of appropriation for staff assessment reduced by the amount estimated to be required to meet claims from the FAO staff concerned for tax reimbursement and adjusted the following budget period.
4 IAEA	No staff assessment; the budget is presented on a net basis.	Member States are assessed on a net basis.	A Tax Reimbursement Agreement was concluded with the Government of the United States on 5 April 1989. The Agency reimburses staff members who are United States citizens on a "last income" basis and invoices the Government of the United States for amounts paid to the staff concerned.

<i>Org.</i>	<i>5.1 Budgetary presentation</i>	<i>5.2 Financial arrangements (assessments)</i>	<i>5.3 Tax reimbursement arrangements</i>
5 ICAO	The budget is presented on a net basis.	Member States are assessed on a net basis.	ICAO follows the agreement signed between the Government of the United States and ICAO dated 14 July 1992 that confirms the intent of the United States to assume sole responsibility for funding the reimbursement of taxes to ICAO officials who are subject to United States tax law.
6 ILO	The budget is presented on a net basis.	Member States are assessed on a net basis.	Tax Reimbursement Agreement – only for the Government of the United States. ILO reimburses staff members who are subject to United States tax, and sends the Government of the United States an invoice for the amounts claimed.
7 IMO	The budget is presented on a net basis.	Member States are assessed on the basis of the approved budget, and so on a net basis.	The Organization has an agreement with the Government of the United States under which United States citizens are reimbursed by IMO for tax charged on their IMO income, which is then in turn reclaimed from the Government of the United States.
8 ITC	Responses under the United Nations regular budget above would also cover ITC		
9 ITU	Financial (according to financial regulations) and results-based following strategic plan structure. The strategic plan is approved by the Plenipotentiary Conference in its resolution 71.	N/A	With United States – reimbursement of tax paid for United States citizens
10 UNAIDS	Net basis	Net basis	Net basis
11 UNDP	Staff-related costs are budgeted through pro forma estimations for each contract modality, position level and duty station. Pro forma estimations are used for budget preparation related to different funding sources, including donor-funded programme proposals, services to other United Nations agencies and institutional budget	UNDP standardized proforma methodology includes cost types directly attributable to personnel. UNDP pro formas include the following cost types: staff salary, benefits and entitlements, centrally managed reserves for learning, ICT, United Nations jointly funded activities, tax, malicious acts insurance policy, appendix D, after-service health insurance, end of service and staff security. The cost types are recovered through direct payroll charges and accumulated in payroll reserves. Payroll reserves are reviewed and adjusted annually based on prior year results.	UNDP staff who are eligible for tax reimbursement apply for reimbursement. The approved amounts are recorded against the reserve as mentioned in the previous column.
12 UNEP	Included in staff costs	N/A	N/A
13 UNESCO	N/A	UNESCO does not budget the salary at gross and does not provide for staff assessment. The payroll is done on a net basis, following the budget and member States assessment, and there is no tax equalization fund for these assessments.	Subsequent to the rejoining of the United States in July 2023, UNESCO is in the process of concluding the Tax Reimbursement Agreement with the State Department. In the past, when the Tax Reimbursement Agreement was in place, the tax reimbursement to United States citizens was carried out on the basis of the relevant agreement.
14 UNFPA	Budgetary estimates of expenditures are prepared based on net salary scales (i.e. gross salary less applicable staff assessment)	There are no assessed funds. UNFPA is funded through voluntary contributions.	Accounting linkage is made on the voluntary contributions received from the member States that levy the tax, if such contributions exist. In that case, the amount is netted off from the regular resources income figure. There is no formal agreement with any of the member States specific to UNFPA. The tax reimbursement methodology is the same as that applied across the United Nations organizations.
15 UN-Habitat	N/A	This applies only to UN-Habitat regular budget-funded staff.	This is managed and applied by United Nations headquarters.

<i>Org.</i>	<i>5.1 Budgetary presentation</i>	<i>5.2 Financial arrangements (assessments)</i>	<i>5.3 Tax reimbursement arrangements</i>
16 UNHCR	The budget is presented on a net salary basis, i.e. gross salary minus staff assessment.	N/A as UNHCR is not funded from assessed contributions.	<p>N/A. UNHCR does not have any arrangements on staff assessment.</p> <p>See article IV of the UNHCR Financial Rules, which clearly states that United Nations financial regulations 4.10–4.12, on the tax equalization fund and its use, are not applicable to UNHCR.</p> <p>UNHCR only reimburses income tax if levied on salaries by the authorities of which a staff member is a national.</p> <p>UNHCR does not have any tax reimbursement arrangements with any country.</p>
17 UNICEF	The budget is presented on a net basis.	UNICEF does not assess member States.	<p>None. UNICEF does not have specific arrangements or agreements with the Government of the United States. Conditions from the agreement between the United Nations and the Government of the United States apply to UNICEF.</p> <p>UNICEF staff members who are citizens of the United States pay taxes and are reimbursed. Financially, they are treated similarly to non-United States staff members. In the integrated budget, tax reimbursement is recorded as a reduction in the total income, not linked to a specific donor.</p>
18 UNIDO	The budget is presented on a net basis.	Member States are assessed on a net basis.	None (UNIDO has no citizens of the United States as staff)
19 UNODC	For extrabudgetary resources, budget estimates are prepared on the basis of the net salary scales (i.e. gross salary less applicable staff assessment)	N/A	UNODC is part of the United Nations Secretariat and follows the agreements signed between the United Nations Secretariat and Member States. For staff-members subject to income tax, the voluntary contributions are charged at the time when the income tax is settled.
20 UNOPS	Not included in the budget	Staff assessment is calculated through the payroll	Tax is reimbursed for the nationals of the United States under the agreement of the United Nations
21 UNRWA	Budget estimates of expenditure are prepared based on gross scales	Member States are assessed on a net basis.	<p>The Tax Equalization Fund has been set up to receive all revenues derived from amounts withheld from the salaries of staff members on account of assessments that are not otherwise disposed of by specific decision of the General Assembly.</p> <p>UNRWA does not have agreements with any Governments on tax reimbursements. The Agency submits the earnings and personal details of tax-paying citizens such as the United States to the Income Tax Unit of the United Nations Secretariat in New York. Based on this, a statement of taxable earnings for eligible staff is provided.</p>
22 UN Tourism	Staff costs net basis show the total expense for the organization, including expected increases	See table 2, column 2.1, above	N/A. No citizen of the United States is currently employed by UN Tourism; the United States is currently not a member of UN Tourism
23 UN-Women	Budget presentation is based on the template provided by the United Nations Secretariat, with staff assessment centrally managed for all regular budget-funded staff	See previous column	See previous column
24 UPU	The budget is presented on a net basis, as UPU does not have a staff assessment.	Member States are assessed on a net basis.	The taxes are reimbursed to citizens of the United States.

<i>Org.</i>	<i>5.1 Budgetary presentation</i>	<i>5.2 Financial arrangements (assessments)</i>	<i>5.3 Tax reimbursement arrangements</i>
25 WFP	Staff assessment is applied based on gross salary, in accordance with the ICSC salary scale table. Costs for international Professional and General Service staff are budgeted using a standard staff cost rate that includes all salaries and entitlements. The staff assessment is not shown as a budgetary line item.	The assessment shall be calculated at rates set forth in the FAO administrative manual according to salary scale rate issue by ICSC. The staff assessment is presented as a deduction from the employee salary.	<p>The policy of the organization is to reimburse tax due on WFP derived income to eligible staff members. Currently applicable only to citizens and resident aliens (green card holders) of the United States.</p> <p>In terms of staff assessment, there is no specific tax agreement with the United States.</p>
26 WHO	Audited financial statements; expenses 2022 = US\$5,396,000 (See A76/17, p. 89)		WHO has a Tax Equalization Fund. See audited financial statements for the year ended 31 December 2022 (A76/17), p. 51: "In accordance with resolution WHA21.10 (1968), in which the Health Assembly decided to establish the Tax Equalization Fund, the assessed contributions of all Member States are reduced by the revenue generated by the staff assessment plan. In determining the reduction of assessed contributions to be applied to the Member States concerned, the Tax Equalization Fund is credited with the revenue from the staff assessment plan, the credits being recorded in the name of individual Member States, in proportion to their assessments for the biennium. For those Member States that levy income tax on emoluments received from the Organization by their nationals or others liable to such taxes, the credit from the staff assessment plan is charged with the estimated amount to be levied by those Member States. Those amounts which have been charged are, in turn, used by the Organization to reimburse income tax paid by the staff concerned, in line with resolution WHA21.10." (see also A76/17, pp. 51, 83, 89 and 94).
27 WIPO	Personnel costs are prepared on a net basis	Member States' contributions are determined in line with table 4 above.	1988 Tax Reimbursement Agreement with the Government of the United States
28 WMO	The budget is presented on a net basis.	Members are assessed on a net basis.	A Tax Reimbursement Agreement with the United States is in effect, which was originally concluded in January 1987. The Agreement remains largely unchanged since that time.

Table 6
Working capital funds

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
1 United Nations Regular budget	To finance budgetary appropriations and to finance unforeseen and extraordinary expenses or other authorized purposes (ST/SGB/2013/4, regs. 4.3 and 4.4)	Advances from Member States in accordance with the scale of assessment as determined by the General Assembly	\$3,588.4 million	\$3,588.4 million	\$250 million In June 2022, the General Assembly, through its resolution 76/272, increased WCF from \$150 million to \$250 million, effective 2023.	7 per cent	7
2 United Nations Peacekeeping operations	Peacekeeping operations do not have a WCF.	-	Approved peacekeeping budget of \$6.3 billion for the 2023–2024 period	-	-	-	-
3 FAO	To advance moneys to the General Fund in order to: (a) finance budgetary expenditures pending receipt of contributions to the budget; (b) finance emergency expenditures not provided for in the current budget; and (c) make reimbursable loans for such purposes as the Council may authorize in specific cases (financial regulation 6.2)	Conference resolution 15/91 – member nation assessments	Total \$2.0 billion for 2024: \$511 million (regular programme) and \$1.5 billion extrabudgetary (estimated)	Total \$4.0 billion for 2024–2025 biennium: \$1,021 million (regular programme) and \$3.0 billion extrabudgetary (estimated)	Currently set at \$25.7 million (see FAO document C 2023/3, table 12)	5 per cent, calculated on the annualized net appropriation of the biennium	2.5, calculated on the net appropriation of the biennium
4 IAEA	The amount and purposes of WCF are recommended by the Board of Governors to the General Conference (annual resolution) in line with financial regulations 7.04–7.06	Advances from member States	€432.6 million (at a United Nations December 2023 US\$/€ rate of 0.901, represents \$480.1 million)	€432.6 million (at a United Nations December 2023 US\$/€ rate of 0.901, represents \$480.1 million) (for 2024)	€15.2 million (at a United Nations December 2023 US\$/€ rate of 0.901, represents \$16.9 million)	3.5 per cent	3.5
5 ICAO	WCF shall be utilized to make advances as necessary: (a) to the General Fund to finance any temporary cash deficit; and (b) in cases where the Council approved supplementary appropriations – under financial regulation 5.2 – to the relevant special fund created under financial regulation 8.4 subject to the limit specified (see ICAO financial regulation 7.3).	Member State's contributions, in proportion to the scale of their contributions to the General Fund	Can\$ 117,704,000. ICAO utilizes budget rates for budget preparation purposes.	Can\$ 357,560,000 for 2023–2025 triennium	\$8.0 million	6.80 per cent	2.24

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
6 ILO	To finance budgetary expenditure pending receipt of contributions or other income; or, in exceptional circumstances, subject to prior authorization of the Governing Body, to provide advances to meet contingencies and emergencies (financial regulation, art. 19)	Regular budget assessed contributions. Additional assessment on member States (financial regulation, art. 21.3)	\$439.9 million	\$879 million (2024–2025)	\$38,461 thousand (2022 financial statements SwF 35,000 thousand)	8.7 per cent	4.37
7 IMO	Amended in A.1179(33) to be: “(a) to advance from the Working Capital Fund such sums as may be necessary to finance the appropriations for the years 2024 and 2025 pending receipt of contributions from Members – amounts so advanced shall be reimbursed to the Working Capital Fund as soon as contributions are available; (b) to account, under the Working Capital Fund, for the currency gains or losses in the regular budget arising from differences between the United Nations operational exchange rate during 2024 and 2025 and the rate of \$1.25 against the pound sterling adopted for calculation of the appropriation”	Replenished as required upon recommendation by the Secretary-General and approval of the Council or Assembly	Regular budget is £40,923,000 for 2024; WCF does not have an approved budget but acts only as described in the purposes column	£83,653,000: 2024–2025	£3,000,000	7.33 per cent	3.6
8 ITC	Responses under the United Nations regular budget above would also cover ITC						
9 ITU	ICT main developments and investments, as well as building repairs maintenance	Budget (annual allocation)	SwF 175 million	Depends on projects to be undertaken and level of funds	ICT main developments and investments: SwF 6,136,224 Building repairs maintenance: SwF 7,338,814	8 per cent	N/A
10 UNAIDS	Initiate and implement activities pending receipt of firm pledges/contributions to ensure continuity of activities from one year to the next	Voluntary contributions	Core budget for 2024: US\$210 million (upper threshold) US\$187 million (base budget)	Core budgets for 2024–2025: US\$420 million (upper threshold) US\$374 million (base budget)	US\$91 million at the end of 2023	40 per cent of upper 2024 budget level	Minimum level: 22 per cent of fully funded biennial budget approved by the Board

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
11 UNDP	<p>Operational reserve: see table 7 below for more information.</p> <p>Core balance: there is a decision of the Executive Board (decision 99/9) whereby UNDP must maintain a balance of regular resources for the purpose of funding three to six months of expenditure that is funded by regular resources.</p>	<p>Operational reserve: regular resources and other resources</p> <p>Core balance: regular resources</p>	<p>UNDP does not publish annual projections. For the period 2022–2023, available resources reached \$15.6 billion, comprising \$1.7 billion in regular resources and \$13.9 billion in other resources.</p>	<p>For the period 2022–2025, available resources are projected to reach \$26.8 billion, comprising \$3.1 billion in regular resources and \$23.7 billion in other resources.</p>	<p>31 December 2022: operational reserve, \$306.3 million</p> <p>31 December 2022: core balance five months of expenditure funded by regular resources</p>	<p>Operational reserve and core balance are calculated actual figures. Operational reserve for regular resources formula is based on:</p> <p>10 per cent of annual voluntary contributions received over three most recent years</p> <ul style="list-style-type: none"> • 2 per cent of average total annual expenditure over the three most recent years • 10 per cent of the sum of the income and expenditure components • Equivalent of the cash needs for one month, calculated as one twelfth of the total expenditure for the most recent year • Equivalent of the cash needs for one month, calculated as one twelfth of the total expenditure for the most recent year 	<p>See 6.6.</p> <p>UNDP Financial Regulations and Rules require that contributions to Other Resources must be paid in advance of an allocation for the implementation of planned programme activities (Regulation 5.07b). Regulation 5.07c allows allocations to be made based on risk guidelines established by the Administrator. The Operational Reserve (Other Resources) provides liquidity in these cases.</p>

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
						<p>Operational reserve for other resources formula is based on:</p> <ul style="list-style-type: none"> • 2 per cent of the average annual expenditure incurred over the most recent three years under cost-sharing, trust funds and reimbursable support services and miscellaneous activities • Equivalent of one year of administration costs <p>Core balance is between three to six months of expenditure funded by regular resources (or 25–50 per cent of annual regular resources expenditure)</p>	
12 UNEP	N/A	N/A	Total budget estimates for 2024: US\$434.9 million, which comprises \$122 million from core (regular budget \$22 million and Environment Fund \$100 million), and \$313 million from non-core	Total budget estimates for 2024–2025: \$870 million, which comprises \$244 million from core (regular budget \$44 million and Environment Fund \$200 million) and \$626 million from non-core	N/A	N/A	N/A

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
13 UNESCO	To provide advances for financing budgetary appropriations pending receipt of assessed contributions from member States (financial regulation 5.1) Other purposes to be determined from time to time by the General Conference (financial regulation 6.2)	Advances from member States made in accordance with the scale of assessments as determined by the General Conference for the apportionment of the regular budget expenses. In addition, member States may make voluntary advances to WCF at any time (financial regulation 6.2).	\$342,722,436 for the regular budget (first year of the biennium)	\$685,444,872 for 2024–2025 for the regular budget. The overall integrated budget framework is established for a total of \$1,804,447,299 for the two years.	Authorized assessed level: \$36.6 million. A further \$1.2 million has been provided by several member States on a voluntary basis.	N/A. UNESCO does not have a single-year budget	5.52 per cent
14 UNFPA	UNFPA, being a voluntary-funded organization, does not have a WCF as part of its budgeting practices. However, it has established an operational reserve for regular resources, which functions similar to the concept of WCF. The following financial regulation applies: an operational reserve, the purpose of which is to guarantee the financial viability and integrity of UNFPA. The reserve shall be fully funded and held in irrevocable and promptly available liquid assets. The elements to be compensated for and covered by it shall be limited to: (a) Downward fluctuations or shortfalls in resources; (b) Uneven cash flows; (c) Increases in actual costs as compared to planning estimates or fluctuations in delivery; (d) Other contingencies that result in a loss of resources for which UNFPA has made commitments for programming.	N/A for WCF, in the context of budgeting The level of the operational reserve, to be established at the end of each fiscal year, is calculated at 20 per cent of total regular resources income for that year. For other resources and in accordance with the UNFPA Financial Rules and Regulations, ceilings are provided only after receiving the contributions.	Total projected income for 2024: \$1.3 billion, which comprises \$370 million from regular resources (core) and \$933 million from other resources (non-core)	Total income: 2022: \$1,527 million 2023: \$1,441 million 2024: \$1,303 million 2025: \$1,367 million <i>Note:</i> Values in 2022 are actuals, in accordance with financial statements; 2023 are estimates; 2024 and 2025 are forecasts, underlying the integrated budgets on a modified cash basis.	The operational reserve at the end of 2023 stands at \$76.8 million (20 per cent of the regular resources income for 2023 based on gross contributions received for the year).	The ratio of the operational reserve at the end of 2023 to the projected regular resource contribution for 2024 stands at 20.2 per cent. <i>Note:</i> The operational reserve is set at 20 per cent of the regular resource contribution for the previous year; as such, other resources have no bearing on this figure. In line with the UNFPA Financial Rules and Regulations, the organization normally does not	N/A

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
	The decision to make a drawdown from the operational reserve shall rest solely with the Executive Director, who will report all drawdowns to the Executive Board at its next regular session and in between sessions, to members of the Executive Board as may be prescribed by the Board or whenever the situation, in the Executive Director's opinion, so merits.					enter into commitments unless the operational reserve funding is received.	
15 UN-Habitat	N/A	N/A	\$177.8 million	\$177.8 million	N/A	N/A	N/A
16 UNHCR	WCF for voluntary contributions may be utilized for the following purposes: (a) To guarantee commitments and payments incurred against governmental pledges or firm pledges from organizations of established repute; (b) To guarantee commitments and payments in respect of revenue-producing activities of UNHCR; (c) To fund in the course of a given budget period, commitments and payments incurred under the UNHCR programme budget, pending the receipt of anticipated contributions. When this funding facility is used, the working capital shall be replenished as a matter of priority. Advances made from the working capital fund for voluntary contributions to finance the annual programme fund shall be reimbursed to the fund as soon as receipts from contributions are available for that purpose. (Financial rule 403.1)	A WCF for voluntary contributions is established at a ceiling determined by the Executive Committee. The Fund shall be financed from the following sources: (a) Savings from prior years' annual programme fund unless agreed otherwise with donors in the case of restricted contributions; (b) Voluntary contributions; (c) Other income. (Financial rule 402.2)	\$10,621,668,339	\$10,621,668,339	\$100,000,000	0.9 per cent	0.9 per cent

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
17 UNICEF	UNICEF is required by the Executive Board to maintain a reserve equivalent to three months of projected regular resources expenditure. This is the amount considered prudent for ensuring the continuity of programme and other activities.	Unearmarked contributions	Pursuant to the updated financial estimates presented to the Executive Board in September 2023, the below are the details of the projected income for 2024: Total projected income: \$8,408 million Projected regular resources income (unearmarked): \$1,450 million Projected other resources (earmarked): \$6,958 million	Pursuant to the 2024 midterm review revised plan for 2022–2025, which will be presented to the Executive Board in June 2024, the below are the details of the projected income for the quadrennium 2022–2025: Total projected income for 2022–2025: \$35,640 million Projected regular resources income (unearmarked): \$5,776 million Projected other resources (earmarked): \$29,864 million	The Executive Board decision requires three months of regular resources expenditure. In accordance with the updated financial estimates document submitted to the Executive Board in September 2023, the level is \$375 million at the end of 2023 Calculated level for 2024 WCF based on 2024 projections: \$483 million	25 per cent of annual budget (three months of annual unearmarked expenditure)	6.25 per cent of quadrennium budget (three months of annual unearmarked expenditure)
18 UNIDO	Financing budgetary appropriations pending the receipt of contributions or unforeseen and extraordinary expenditure	Assessment on member States	€80,087,810 WCF is approved per biennium and amounts to €7.4 million with no annual split	€163,059,399	€7.4 million for the biennium	9 per cent	4.5 per cent
19 UNODC	N/A. UNODC does not have a WCF, which in the United Nations Secretariat is defined in relation to assessed contributions. However, UNODC has in place an internal borrowing mechanism where the fund balance for unearmarked contributions is used to advance earmarked funds to bridge late receipt of contributions under specific conditions.	-	-	-	-	-	-

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
20 UNOPS	N/A	N/A	Budget estimates for 2024 equal to \$162.5 million (being 50 per cent of biennial budget estimates 2024–2025 of \$325 million)	Biennial budget estimates 2024–2025 equal to \$325 million	N/A	N/A	N/A
21 UNRWA	No working capital is maintained by UNRWA.	N/A	\$808.224 million (programme budget)	Average 2022–2023 \$1,892 million (programme budget)	N/A	N/A	N/A
22 UN Tourism	Financial regulation 10.2 (c): The purpose of WCF shall be to advance money to the General Fund to finance budgetary expenditure pending receipt of contributions and, with prior authorization of the Executive Council for each particular case, to meet unforeseen needs and exceptional circumstances.	In addition to its first membership contribution, each member shall make an advance contribution to be transferred to WCF (currently 5 per cent).	2024 regular budget amounts to €5,390,000.	Nominal 2024–2025 regular budget amounts to €31,677,000 <ul style="list-style-type: none"> • 2024 (€15,390,000) • 2025 (€16,287,000) 	At 31 December 2022, WCF amounted to €4,590,978. 2023 accounts are still under preparation.	Approximately 30 per cent	Approximately 15 per cent
23 UN-Women	Ensuring liquidity management: four months of annual expenditure held in hand, split between WCF and operational reserve (see table 7)	Set up at the point of inception of UN-Women and adjusted annually from regular resources, as needed, to align with expenditure recorded	Total institutional budget for 2024: \$102.2 million Total project voluntary income contributions for 2024: \$515.0 million	Total institutional budget for 2024–2025: \$204.4 million Total project voluntary income contributions for 2024–2025: \$1.03 billion	\$26.5 million	As described in the purposes column, reflects four months of annual expenditure	See previous column
24 UPU	No formal WCF exists at UPU; no formal amount identified	The treasury is managed based on the short-term assets/liabilities. UPU has no borrowings, but negative net assets. In case of late payments, 5 per cent interest is charged	SwF 75,265,729 (equivalent to US\$83,629,000)	Same as previous column	N/A	N/A	N/A

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
25 WFP	<p>The internal project lending is a revolving advance financing. It provides spending authority enabling country offices to incur financial commitments before contributions to the programmes are confirmed. It addresses temporary operational shortfalls and reduces the lead time to reach beneficiaries.</p> <p>It is backed up by the operational reserve established under financial regulation 10.5,^a which calls for the maintenance of an operational reserve to ensure the continuity of operations in the event of a temporary shortfall of resources.</p>	General Fund	For operations and indirect costs: \$10.1 billion (update to the management plan, June 2024)	Same as 6.3	Internal project lending facility is currently set at 10 per cent of the prevailing global contribution forecast with the ceiling not to exceed the operational reserve ratio of 10:1. The operational reserve is \$130 million.	N/A	N/A
26 WHO	The Fund was established to implement the programme budget pending receipt of assessed contributions in arrears. In accordance with financial regulation VII, implementation of that part of the budget financed from assessed contributions may be financed from WCF and thereafter by internal borrowing against available cash reserves of WHO, excluding trust funds. Amounts borrowed are repaid from the collection of arrears of assessed contributions and are credited first against any internal borrowing and then against any borrowing from WCF. In accordance with resolution WHA76.1 (2023), the level of WCF has been set at US\$31 million for 2024–2025.	Assessed contributions	N/A. WHO member States approve biennial budget	\$1156.3 million (gross)	\$31 million for 2024–2025	N/A	2.6 per cent of assessed contributions

^a WFP financial regulation 10.5: Within the General Fund, there shall be maintained an operational reserve at a level to be determined from time to time by the Board, on the recommendation of the Executive Director and after having considered the advice of ACABQ and the Finance Committee. The purpose of the operational reserve shall be to ensure continuity of operations in the event of a temporary shortfall of resources. The Board shall establish guidelines for the use of the operational reserve.

<i>Org.</i>	<i>6.1 Purposes (references)</i>	<i>6.2 Sources of funding</i>	<i>6.3 2024 budget (US\$, unless specified)</i>	<i>6.4 Budget/estimates (US\$ unless specified) for budgetary period (yrs.)</i>	<i>6.5 Level of WCF (US\$, unless specified)</i>	<i>6.6 Percentage between level of WCF and 2024 budget</i>	<i>6.7 Percentage between level of WCF and budgetary period</i>
27 WIPO	Financial regulation 3.11: WCFs of the Organization and of the Paris, Berne, Madrid, the Hague, IPC, Nice, Patent Cooperation Treaty, Lisbon, Locarno and Vienna Unions shall be established in amounts to be determined by the Assemblies of the Member States and of the Unions, each as far as it is concerned: (a) WCF shall be used, to the extent possible, as advances to finance budgetary allocations that are not yet covered by available liquidity and for such other purposes as may be determined by the Assemblies of the Member States and of the Unions, each as far as it is concerned; (b) advances made from WCFs to finance budgetary allocations shall be reimbursed to the WCFs as soon as and to the extent that income is available for that purpose.	Member States' contributions	SwF 428.7 million	N/A	SwF 6.3 million (at 31 December 2022)	1.5 per cent	0.7 per cent
28 WMO	Financial regulation 9.3, resolution 51 (Cg-19): <ul style="list-style-type: none"> To finance budgetary appropriations pending receipt of contributions To advance such sums as may be necessary to cover unforeseen and extraordinary expenses which cannot be met from current budgetary provisions 	<ul style="list-style-type: none"> Assessments of members in connection with joining WMO Interest earned on the balance of WCF 	SwF 69,371,400 (\$83,079,521) ^b	SwF 139,325,200 (\$166,856,527)	WCF level set at SwF 7.5 million (\$9.0 million) Actual funded balance at SwF 6.6 million (\$7.9 million)	9.5 per cent, based on funded balance	4.7 per cent, based on funded balance

^b Based on the United Nations operational rate of exchange in effect as at 31 December 2023. Applicable to the figures in table 6 as well.

Table 7
Reserve accounts and funds

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
1 United Nations Regular budget	Special account	Voluntary contributions from Member States and private donors	To overcome the financial difficulties of the United Nations and to resolve the Organization's short-term deficits	US\$216.5 million (as at 31 October 2023)	The cash in the Special Account and WCF is utilized to cover the cash shortfall in the United Nations General Fund (if any) and is replenished once the United Nations General Fund receives payments for outstanding assessments from the Member States.
2 United Nations Peacekeeping operations	Peacekeeping Reserve Fund	Member States' assessments	Cash flow mechanism to ensure the rapid response of the Organization during the start-up phase of new peacekeeping operations and the expansion of existing peacekeeping operations and to meet unforeseen and extraordinary expenses and capital requirements (outlays) related to peacekeeping (financial regulation 4.5)	The initial level of the Fund was set at US\$150 million (General Assembly resolution 47/217). In its resolution 76/272, the General Assembly approved the use of the Peacekeeping Reserve Fund as a liquidity mechanism up to the level of US\$110 million for active peacekeeping operations and the retention of US\$40 million in reserve for the original intention of the Fund.	If a decision of the Security Council relating to the start-up or expansion phase of peacekeeping operations results in the need to meet expenses and capital requirements, the Secretary-General is authorized, with the prior concurrence of ACABQ and subject to financial regulation 4.8, to enter into commitments not to exceed the balance of the Peacekeeping Reserve Fund and not to exceed US\$100 million per decision of the Security Council. The cumulative total of outstanding commitment authority in respect of the start-up or expansion phase of peacekeeping operations is not to exceed the total level of the Peacekeeping Reserve Fund at any one time; however, the appropriation by the General Assembly of any outstanding commitments shall automatically restore this commitment authority to the extent of the amount appropriated (financial regulation 4.6).

Org.	7.1 Title	7.2 Sources of funding	7.3 Purposes	7.4 Size/amount	7.5 Notes
3 FAO	Special Reserve Account	<p>Resolution 13/81:</p> <ul style="list-style-type: none"> Savings on staff costs arising from favourable differences between exchange rate used in calculating the budget and the effective United Nations rate <p><i>Note:</i> With effect from the 2004–2005 biennium, charges to the Special Reserve Account due to variances on headquarters staff costs arising from differences between the budget rate and United Nations operational rates of exchange are excluded due to introduction of the split assessment methodology.</p> <ul style="list-style-type: none"> Any balance of funds remaining in the Special Reserve Account at the end of a biennium up to an amount equivalent to 5 per cent of the total working budget for the subsequent biennium (amounting to US\$50.3 million at 31 December 2022) Such portion of the cash surplus in the General Fund as is required to bring the level of the Special Reserve Account as indicated above Sums received in payment of arrears of contributions in previous biennia In the event that the Special Reserve Account replenished in accordance with the foregoing would not attain the required level, each other measures as may be approved by the Conference 	<p>Established by the Conference in resolution 27/77 in 1977 and expanded by the Conference in its resolutions 13/81 and 17/89 and further guidance from Conference in 2005 (C 2005/REP, para. 101), the Special Reserve Account protects the Organization's programme of work against the effects of unbudgeted extra costs arising from adverse currency fluctuations and unbudgeted inflationary trends. Specifically:</p> <p>(a) Whenever WCF is insufficient to finance budgetary expenditure pending receipt of contribution from member nations to the budget;</p> <p>(b) To finance unbudgeted extra costs due to movements of currency exchange rates (i.e. extra staff costs that are affected by movement of currency exchange rates);</p> <p>(c) Subject to prior review and approval by the Programme and Finance Committee, to finance unbudgeted extra costs of approved programmes due to unforeseen inflationary trends, to the extent that such costs cannot be met through budgetary savings without impairing the implementation of such programmes.</p>	\$39.3 million (2022)	-

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
4 IAEA	The Major Capital Investment Fund is a reserve fund established in 2009 accordance with financial regulation 4.06, which allows the retention (“carry over”) of funds beyond the end of the biennium.	The Major Capital Investment Fund is funded by multiple sources, as originally described in document GC(53)/5, including appropriations of the capital portion of the regular budget, any savings from annual regular budget appropriations and any other source as the Board may determine.	This Major Capital Investment Fund is a reserve fund, established in accordance with financial regulation 4.06, to support major infrastructure investments that comply with the Agency’s major capital investment plan	At the end of 2022, the available resources within the Major Capital Investment Fund were €23.8 million, of which €12.9 million was already allocated to major programmes	-
5 ICAO	N/A	N/A	N/A	N/A	WCF covered in table 6 and the Revolving Fund in table 8. The Revolving Fund was replenished once, in 2009, with a one-time transfer of Can\$ 1.4 million from cash surplus. There have been no further contributions. The funding is small, thus not reported under table 7.
6 ILO	-	-	-	-	<p>Other reserves/funds:</p> <ul style="list-style-type: none"> Income adjustment account: to provide temporary internal funding when WCF proves insufficient to cover regular budget deficits Terminal Benefit Fund: to finance payments of repatriation grant and end-of-service benefits Fidelity Guarantee Fund: self-insurance fund to cover any losses due to theft or misappropriation Extrabudgetary Fund: remainder of reserve balance intended to finance costs incurred in connection with development cooperation projects not reimbursed by donors Staff Health Insurance Fund Guarantee Fund: to meet solvency needs of the Staff Health Insurance Fund After-Service Health Insurance Liability Reserve: established to partially fund the after-service health insurance liability <p>2022 fund balances (millions):</p> <ul style="list-style-type: none"> Income adjustment account: US\$70.8 Terminal Benefit Fund: US\$51.9 Fidelity Guarantee Fund: US\$1.4 Extrabudgetary Fund: US\$0.025 Staff Health Insurance Fund Guarantee Fund: US\$62.7 After-Service Health Insurance Liability Reserve: US\$29.8

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
7 IMO	Special Contingency Account	Replenished as required on recommendation of Secretary-General and approval of the Council or Assembly	The Secretary-General may advance such sums from the Account as may be necessary to meet unforeseen or extraordinary expenses arising during a biennium, provided that such expenses are of a clearly exceptional nature and relate specifically to the strategic plan of the Organization and that the Secretary-General is assured that the relevant expenditure cannot be met by appropriate transfer action within the total budget approved for a financial period; before making such an advance, the Secretary-General shall first assess its impact on the regular budget appropriation for the affected years and explore any feasible austerity and efficiency measures to offset or reduce any forecast overrun in such appropriations	£2 million	<p>The Organization also has:</p> <ul style="list-style-type: none"> • Trading Fund: to account for the Organization's commercial activities, including the sale of IMO publications and the operation of the IMO cafeteria • Headquarters Capital Fund: to purchase capital equipment or invest in intangible assets such as ICT systems • Termination Benefit Fund: to account for long-term and post-retirement benefits due to IMO staff, including after-service health insurance payments • Technical Cooperation Fund: to provide funding for IMO technical cooperation activities. It receives its primary income from the surplus of the Trading Fund <p>All funds are currently, in surplus with the exception of the Termination Benefit Fund, which holds the Organization's after-service health insurance liability, and all have budgets approved biennially by the IMO Assembly.</p>
8 ITC	The trust fund operating reserve of ITC is maintained to cover delays in payment of voluntary contributions and to meet shortfalls of revenue over final expense of trust funds based on an assessment of the financial risks and needs associated with the ITC trust fund operations. In addition, an operating reserve is also maintained in the programme support fund at an amount equal to 20 per cent of estimated support cost revenue in accordance with administrative instruction ST/AI/286. Both these reserves are presented in the statement of financial position and statement of changes in net assets as a separate component of net assets (see ITC financial statements for the year ended 31 December 2022 (A/78/5 (Vol. III)), note 14). Total reserve at the end of 2022 was US\$15.424 million.				
9 ITU	Reserve account Building maintenance fund ICT fund Repatriation fund After-service health insurance fund Provision for debtor's account Provision for cumulated leaves	Budget implementation results for reserve account, budget allocation for building and ICT and after-service health insurance through budget allocation currently	To balance budget, reduce the amount of the contributory unit, other purposes decided by Council (voluntary separation programme, after-service health insurance fund, etc.)	Reserve account: SwF 26,270,390 Building maintenance fund: SwF 7,338,814 ICT fund: SwF 6,136,224 Repatriation fund: SwF 11,965,000 Provision for cumulated leaves: SwF 11,654,960 Provision for debtor's account: SwF 34,970,013	-

Org.	7.1 Title	7.2 Sources of funding	7.3 Purposes	7.4 Size/amount	7.5 Notes
10 UNAIDS	Operating reserve fund and building renovation fund	Voluntary contributions	Operating reserve: pending receipt of core contributions, implementation of the Unified Budget, Results and Accountability Framework may be financed Building renovation fund: set up to meet the future costs of major repairs or alterations to, and investments in, the UNAIDS office building	Operating reserve: US\$35 million as at December 2022 Building renovation fund: US\$7,299,763 as at 31 December 2022	Operating reserve fund, which was established by the Programme Coordinating Board in June 1996. The rules and procedures guiding the use of the Fund by the Executive Director were decided by the Board at its sixth meeting, held in Geneva in May 1998. The building renovation fund was established by the Programme Coordinating Board at its 30th meeting, in June 2012.
11 UNDP	In accordance with financial regulation 25.05, and as reported in note 22 of the UNDP 2022 annual audited financial statements, UNDP has the following reserves: (a) Operational reserve, which includes a regular resources reserve and other resources reserve (including reserve for field accommodation); (b) Endowment fund.	Operational reserve: <ul style="list-style-type: none"> Regular resources portion is funded from the regular resources of UNDP Operational reserve (other resources) is funded from other resources and the reserve for field accommodation is funded from revenue from exchange transactions (A/78/5/Add.1, note 34.4 (b)) Endowment fund: funded by a contribution from the Government of Japan	Operational reserve: <ul style="list-style-type: none"> The purpose of the regular resources portion is to guarantee the financial viability and integrity of UNDP The purpose of the operational reserve (other resources) is to ensure that financial risks associated with other resources' activities are prudently managed. The purpose of the reserve for field accommodation is to provide housing for internationally recruited UNDP-financed field personnel and, exceptionally, for office accommodation Endowment fund: a contribution of US\$3 million in 1998 from the Government of Japan to strengthen the planning and managerial capacities of Palestinian institutions in order to promote sustainable socioeconomic development. Under the fund's mechanism and implementation arrangements, the principal amount will not be available for programming until such time as the Government of Japan and/or UNDP agree to terminate the fund. However, interest earned on the fund is available for programming.	Reserve balances as at 31 December 2022: (a) Operational reserve: US\$306.3 million, comprising: (i) Regular resources, US\$164 million (ii) Other resources US\$142.3million (b) Endowment fund: US\$3 million.	UNDP discloses assets held for after-service health insurance and end-of-service obligations in the report of the Board of Auditors (A/78/5/Add.1, chap., III, para. 37). For the year ended 31 December 2022, assets held for after-service health insurance obligations were US\$917 million, or 103 per cent funded, and assets held for end-of-service (repatriation) obligations were US\$61 million, or 61 per cent funded.

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
12 UNEP	Environment Fund, Overhead Trust Fund, Conventions and Protocols Funds	Fund contributions	Cash reserve for operations to cushion the organization from uneven cashflows	As of the end of 2022: Environment Fund: US\$20 million; Overhead Trust Fund: US\$6 million; and Conventions and Protocols Funds: US\$12.2 million	Balances of reserves are reviewed as needed.
13 UNESCO	<p>UNESCO does not have any reserve account established for “contingencies” or unbudgeted/unforeseen expenditures. In some biennia, a budget line was established for staff cost increases (separately from the staff cost budget), but this is not the case in every biennium.</p> <p>(a) Special accounts have been established to create reserves to cover certain types of costs, however, such as:</p> <p>(b) Special Account for After-Service Health Insurance – established in 2015 to cover the future liabilities associated with providing health insurance benefits to existing retirees and current staff upon retirement</p> <p>(c) Special Account for Capital and Strategic Investments – established in 2021 to accommodate the capital and strategic investments of the Organization</p> <p>Terminal Payments Fund – established to accommodate income and expenditure relating to staff end-of-service entitlements (repatriation grant, death grant, etc.)</p>	<p>Special Account for After-Service Health Insurance: payroll charges; amounts provided from the regular budget, and any allocations from reserves and other sources as determined by the General Conference; miscellaneous income, including interest earned on investments</p> <p>Special Account for Capital and Strategic Investments: a charge on personnel costs; transfer of reserves in excess of required reserves from revenue-generating special accounts; budgetary surpluses of the regular programme subject to endorsement by the Executive Board and the General Conference.</p> <p>Terminal Payments Fund: to accommodate staff end-of-service entitlements such as repatriation grant, death grant, repatriation shipment and travel</p>	See previous columns	<p>As at 31 December 2023: After-service health insurance: US\$42.2 million</p> <p>Special Account for Capital and Strategic Investments: US\$12.8 million</p> <p>Terminal Payment Fund: US\$15.5 million</p>	-

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
14 UNFPA	<p>UNFPA maintains the following reserves as approved by the Executive Board, funded by regular resources:</p> <ul style="list-style-type: none"> • Humanitarian response reserve • Reserve for field accommodation • Operational reserve (as mentioned in table 6 above) 	Regular resources of voluntary contributions for all reserves	<p>In January 2015, the UNFPA Executive Board approved a one-time allocation in regular resources to establish a humanitarian response reserve. The humanitarian response reserve is authorized as a bridge-funding mechanism between the time of signing a co-financing agreement, or of release of instalments in multitranches funding agreements, and the receipt of committed funds. The humanitarian response reserve is funded by regular resources upon its establishment through a one-time allocation of regular resources and replenished upon receipt of the donor financing by the requesting office.</p> <p>The reserve for field accommodation is utilized to finance construction costs of shared premises, as well as for renovations only related to permanent structures (including the headquarters).</p>	<p>Humanitarian response reserve: one-time allocation of US\$10 million (regular replenishment)</p> <p>Reserve for field accommodation: US\$5 million (recurring annual replenishment)</p>	<p>As at 31 December 2022 (last audited financial statement), the UNFPA after-service health insurance liabilities were fully funded and in surplus. In 2022, an actuarial gain was recorded owing primarily to the increase in the discount rates used, slightly offset by losses from higher healthcare costs.</p> <p>After-service health insurance liability is funded through the following channels:</p> <p>(a) The UNFPA budget payroll surcharge, which had been 4 per cent since 2008, was increased to 8 per cent in the midterm review for 2018–2021, and has been 10 per cent since the integrated budget 2022–2025;</p> <p>(b) Interest/dividends on the accumulated after-service health insurance reserve and investments.</p> <p>UNFPA recognized the need to have a comprehensive strategy for funding after-service health insurance early on and is one of the very few organizations that has a high level of funding for after-service health insurance liabilities.</p> <p>A separate portfolio established in 2016 jointly with some other United Nations organizations and managed by two independent investment managers invests resources allocated for funding after-service health insurance liabilities in diversified, higher-yielding financial instruments, similar in composition to investments held by the United Nations Joint Staff Pension Fund, mainly fixed-income securities and equities.</p>
15 UN-Habitat	N/A	N/A	N/A	N/A	<p>In 2023, UN-Habitat maintained reserves under the following sources of funding: foundation non-earmarked (US\$3.0 million), foundation earmarked (US\$4.0 million), technical cooperation (US\$11.4 million) and programme support (US\$2.5 million).</p>

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
16 UNHCR	Operational reserve	Voluntary contributions	<ul style="list-style-type: none"> • Provide assistance to refugees, returnees and displaced and stateless persons for whom there is no provision in the programmes approved by the Executive Committee • Increase existing allocations to meet priority needs under the current budget period of the UNHCR programme budget • Cover unexpected cost increases in, and/or meet the costs of modifications to, programmes financed from the current or previous budget periods of the UNHCR programme budget, or from an operational reserve allocation made in a current or previous budget period (Financial rules 414.5) 	An operational reserve shall be constituted at an amount equivalent to 5 per cent of the proposed programmed activities in the UNHCR programme budget being submitted for approval. (Financial rule 414.6)	<p>The High Commissioner may make transfers of appropriations and subsequent allocations from the operational reserve to other parts of the UNHCR programme budget for the purposes set out in rule 414.5, provided that the amount made available for any one programme shall not exceed US\$50 million in any one financial period.</p> <p>An operational reserve allocation may be cancelled if sufficient funds are subsequently received in response to a related supplementary appeal (be it by UNHCR, an inter-agency appeal or a consolidated appeal), or if the funds, or part thereof, have not been committed at the end of a given budget period. (Financial rule 414.7)</p>
17 UNICEF	After-service liabilities, including separation and health insurance	The reserve is primarily funded from the funding sources of UNICEF staff. In addition, to ensure prudent funding levels, unearmarked funding is also used.	As stated in the integrated budget document, the purpose of the reserve is to fund employee benefits liabilities, which comprises after service health insurance and end-of-service entitlements	As stated in the 2023 updated financial estimates, the reserve balance at the end of 2022 was US\$1.085 billion.	<p>UNICEF maintains the following reserves:</p> <p>(a) Employment entitlement funding reserves:</p> <ul style="list-style-type: none"> • Reserve for after-service health insurance • Reserve for separation fund • Reserve for medical insurance plan <p>(b) Revolving funds:</p> <ul style="list-style-type: none"> • WCF: address the funding gaps for UNICEF country programme of cooperation while fundraising pipeline matures and to allow programmatic activities to commence without the loss of implementation time • Capital assets fund: transfers from regular resources to facilitate the renovation and future purchases of capital assets such as office buildings and staff housing in the field • Dynamo fund: revolving fund to provide sustainable financial capacity for investment in private sector fundraising <p>(c) Other reserves:</p> <ul style="list-style-type: none"> • Procurement services: to absorb possible future shortfalls <p>Insurance: to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance</p>

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
18 UNIDO	Various reserves; see the UNIDO financial statements (IDB.51/3-PBC.39/3, note 15).	See previous column	See previous column	See previous column	See previous column
19 UNODC	Operational reserve (unrestricted reserve)	Extrabudgetary resources	Unforeseen shortfalls in delivery of extrabudgetary resources, as well as legal liabilities, ineligible expenses, litigation cases, advances such as pre-payments, exchange rate losses when no other extrabudgetary sources are available	\$62.5 million for 2024–2025	<p>Estimated annual extrabudgetary expenditures (15 per cent of general-purpose and special-purpose implementation + 20 per cent of programme support cost funds)</p> <p>The reserve is assumed as part of the accumulated fund balances of general-purpose and programme support cost funds. There are no actual accounting entries recorded.</p> <p>It is reported in the UNODC financial statements and in the budget document and budget implementation report. The operational reserve is estimated after deduction of the liabilities for after-service health insurance.</p>
20 UNOPS	Minimum operational reserve	UNOPS financial performance, comprising the result from operations and the net finance result	<p>In accordance with regulation 22.02 of the UNOPS Financial Regulations and Rules, the elements to be compensated for and covered by the operational reserve are limited to:</p> <ul style="list-style-type: none"> (a) Downward fluctuations or shortfalls in revenue; (b) Uneven cash flows; (c) Increases in actual costs above planning estimates or fluctuations in project costs; (d) Other contingencies that result in a loss of resources for which UNOPS has made commitments. 	The minimum operational reserve amounted to US\$147.3 million as at 31 December 2022.	<p>As at 31 December 2022, UNOPS also had in its “other operational reserve” a total of US\$121.9 million. This amount represents the majority of funds that were refunded to paying entities, and are therefore no longer part of UNOPS reserve.</p> <p>At the end of 2022, in line with Executive Board decision 2022/13, UNOPS also held an amount of US\$63 million in the “sustainable investments in infrastructure and innovation reserve”. In August 2023, the Executive Board instructed UNOPS to release those funds into its operational reserve.</p> <p>The 2023 financial statements will reflect both these changes.</p>
21 UNRWA	UNRWA is operated without any reserve funds.	N/A	N/A	N/A	N/A

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
22 UN Tourism	In addition to WCF, the statutory reserves comprise the replacement reserve and the special contingency reserve.	<p>WCF: see table 6, column 6.2, above.</p> <p>Replacement reserve: amounts based on the depreciation and amortization recorded in the financial statements of the previous years will be credited to the reserve</p> <p>Special contingency reserve: may be credited from surpluses of the General Fund on the recommendation of the Secretary-General and with the approval of the Executive Council or from other funds designated by the General Assembly</p>	<p>Replacement reserve:</p> <p>(a) Funds are available for replacement of non-expendable fixed assets and intangible assets;</p> <p>(b) Acquisition of new non-expendable fixed assets and intangible assets as proposed by the Secretary-General with prior authorization from the Chair of the Executive Council, and subsequently reported to the Programme and Budget Committee and the Executive Council for confirmation;</p> <p>(c) Improving infrastructure and/or administrative support as proposed by the Secretary-General with prior authorization from the Chair of the Executive Council, and subsequently reported to the Programme and Budget Committee and the Executive Council for confirmation.</p> <p>Special contingency reserve: established for special activities or unexpected events that may arise after the approval of the Organization's draft programme of work by the General Assembly and that may require intervention of the Organization. The special contingency reserve may be utilized for activities or operations of an extraordinary nature not provided for in the budget of the Organization.</p>	<p>As at 31 December 2022:</p> <p>WCF: €4,590,978</p> <p>Replacement reserve: €1,563,860</p> <p>Special contingency reserve: €385,670</p>	-

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
23 UN-Women	Operational reserve and field reserve	<p>The operational reserve was set up at the inception of UN-Women. No funds have been added to the operational reserve or field reserve since inception and they are considered to be part of regular resources.</p> <p>The field reserve has been funded from regular resources.</p>	<p>Operational reserve: the elements to be compensated for and covered by it shall be limited to downward fluctuations or shortfalls in resources: uneven cash flows; increases in actual costs as compared with planning estimates or fluctuations in delivery; and other contingencies that result in a loss of resources for which UN-Women has made commitments for programming.</p> <p>Field reserve: see notes column</p>	<p>Operational reserve: US\$26.5 million</p> <p>Field reserve: US\$1 million</p>	<p>Operational reserve: in accordance with regulation 19.2 of the Entity's Financial Regulations and Rules and Executive Board decision 2012/8 of 30 November 2012, UN-Women maintains an operational reserve of US\$26.5 million, the purpose of which is to guarantee the financial viability and integrity of the agency. No increase was made to the operational reserve in 2022. The reserve is fully funded and held in irrevocable and promptly available liquid assets that are included in the pool of investments of UN-Women.</p> <p>Field reserve: a reserve for field office accommodation of US\$1 million was established in accordance with Executive Board decision 2012/8. With the establishment of regional offices and the ongoing potential for increased participation in United Nations common premises, UN-Women may incur additional costs to finance its share. UN-Women can make drawdowns from the reserve, which will be replenished from the accumulated surplus on an annual basis.</p>
24 UPU	<ul style="list-style-type: none"> Maintenance reserve Social fund <p>The net assets of UPU are negative, SwF 87 million at the end of 2022, mainly due to the long-term liabilities related to the employee benefits.</p>	<ul style="list-style-type: none"> Revenue from renting UPU premises Interest on assets 	<ul style="list-style-type: none"> Renovating building Helping employees in difficulty 	<ul style="list-style-type: none"> SwF 2.5 million SwF 2.7 million 	-

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
25 WFP	<ol style="list-style-type: none"> 1. Global commodity management facility operational reserve 2. Immediate Response Account 3. Programme support and administrative budget equalization account 4. Operational reserve 	<ol style="list-style-type: none"> 1. General Fund 2. Directed donor contributions to the reserve, WFP fund transfer such as the General Fund and the programme support and administrative equalization account and donor contributions to country strategic plans, which are used to revolve the Immediate Response Account allocated to the country strategic plans. The contributions to country strategic plans used for this purpose are reported under the operations/ country strategic plans to which they were directed 3. Indirect support costs income 4. General Fund 	<ol style="list-style-type: none"> 1. To provide for losses sustained by the global commodity management facility that fall outside insurance coverage (decision 2014/EB.A/8). 2. The Immediate Response Account is the WFP reserve for the immediate allocation of flexible, replenishable, revolving multilateral funding to critical life-saving activities 3. The programme support and administrative budget equalization account is a reserve set up to record the difference between indirect support costs income and programme support and administrative expenses for the financial period 4. Financial regulation 10.5 calls for the maintenance of an operational reserve to ensure the continuity of operations in the event of a temporary shortfall of resources. See also table 6. 	<ol style="list-style-type: none"> 1. US\$6 million 2. US\$400 million (annual fund-raising target level) 3. Variable, and estimated US\$400 million at the end of 2023 (final balance is to be reported in the 2023 audited annual accounts) 4. US\$130 million 	N/A
26 WHO	Many – see audited financial statements (A76/17, p. 18)	General funds, enterprise funds, special purpose funds and fiduciary funds	<ul style="list-style-type: none"> • To implement WHO programme budget • To finance self-sustaining activities • To support administrative arrangements • To hold funds for partnerships (as a trustee) 	General Fund: 92 per cent Enterprise fund and special-purpose fund: 7 per cent Fiduciary fund: 1 per cent	-

<i>Org.</i>	<i>7.1 Title</i>	<i>7.2 Sources of funding</i>	<i>7.3 Purposes</i>	<i>7.4 Size/amount</i>	<i>7.5 Notes</i>
27 WIPO	WIPO reserves	Annual budget surpluses and investments	Mandatory reserves (to minimize the impact of income shortfalls and maximize the probability that the Organization can meet its obligations in the short term and maintain financial stability). For reserves above the reserve target for mandatory reserves, the Director General or the member States may propose for approval by the WIPO General Assembly capital investment projects.	Net assets amounted to SwF 560 million as at 31 December 2022	-
28 WMO	<p>WMO has four active reserve accounts:</p> <ul style="list-style-type: none"> (a) Special account for extraordinary works at WMO headquarters building (2015); (b) Programme support cost special account (2016); (c) Conference facilities insourcing special account (2016); (d) Fellowship special account (2014). <p>In addition, voluntary contributions are all recorded in trust funds that serve as a vehicle for managing, tracking and reporting on activities funded by voluntary contributions. WMO has approximately 90 active trust funds.</p>	<p>The source of funding for each of the special accounts is:</p> <ul style="list-style-type: none"> (a) Special account for extraordinary works at WMO headquarters building: rental income from tenants in the WMO headquarters building; (b) Programme support cost special account: programme support costs charged on voluntary contributions based upon the Executive Council-approved programme support cost policy; (c) Conference facilities insourcing special account: rental of conference facilities and related charges by tenants or third-parties for use of WMO conference facilities; (d) Fellowship special account: transfers from savings on fellowship obligations during the financial period. 	<p>The purpose of each of the special accounts is:</p> <ul style="list-style-type: none"> (a) Special account for extraordinary works at WMO headquarters building: to finance non-operational costs of the building (investments, extraordinary maintenance, significant replacement of components, upgrades, etc.); (b) Programme support cost special account: to finance the indirect costs of managing extrabudgetary resources; (c) Conference facilities insourcing special account: to finance improvements to conference facilities; (d) Fellowship special account: to finance fellowship programmes. 	<p>The cash balance of each of the special accounts is approximately:</p> <ul style="list-style-type: none"> (a) Special account for extraordinary works at WMO headquarters building: SwF 11.5 million (US\$13.7 million) (b) Programme support cost special account: SwF 8.3 million (US\$10.0 million) (c) Conference facilities insourcing special account: SwF 1.0 million (US\$1.2 million) (d) Fellowship special account: SwF 0.4 million (US\$0.5 million) 	-

Table 8
Surpluses

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
1 United Nations Regular budget	Yes. The remaining balance of any appropriation retained will be surrendered to Member States (ST/SGB/2013/4, reg. 5.4). When making annual assessments of contributions on Member States, adjustments will be made to the assessments in respect of balance of appropriations surrendered under, ST/SGB/2013/4, regulations 5.3 and 5.4.	(a) After liquidation or cancelling outstanding obligations of the budgetary period (b) Withholding period (in which the appropriations remain available) (c) Completion of audit (d) According to the amount of payment of contributions (e) According to the timing of payment (f) According to the scale of assessment	All other income, except (a) to (d) mentioned in table 9, is credited to the General Fund as miscellaneous income, which will be taken into account when making adjustments to the assessments.	-
2 United Nations Peacekeeping operations	Yes. The remaining balance of any appropriation retained will be surrendered to Member States. (ST/SGB/2013/4, reg. 5.4). When making annual assessments of contributions on Member States, adjustments will be made to the assessments in respect of balance of appropriations surrendered under ST/SGB/2013/4, regulations 5.3, 5.4 and 5.5.	(a) After liquidation or cancelling outstanding obligations of the budgetary period: Yes (b) Withholding period (in which the appropriations remain available): Yes (c) Completion of audit: N/A (d) According to the amount of payment of contributions: N/A (e) According to the timing of payment: N/A (f) According to the scale of assessment: Yes	-	-
3 FAO	Any cash surplus in the General Fund at the close of any financial period shall be allocated among member nations in accordance with the scale of contributions applicable to that period and, as of 1 January following the year in which the audit of the final accounts of the financial period is completed, shall be released and applied to liquidate, in whole or in part, first, any advance due to WCF; second, any arrears of contributions; and third, contributions for the calendar year following the year in which the audit is completed (financial regulation 6.1 (b)).	-	Resolution 18/87: (a) The interest income element of any cash surplus shall be allocated on a weighted basis, in accordance with the amount and the timing of payment of their contributions during the financial period; (b) All other elements of any cash surplus, other than interest income, shall continue to be allocated in accordance with financial regulation 6.1 (b), among all member nations, based on the scale of contributions applicable to that period; (c) All other elements of any cash surplus other than interest income shall be released to member nations that have not paid in full their assessed contributions for the period, only after receipt by the Organization of payment in full of the amounts due for that period.	-

^a (a) After liquidation or cancelling outstanding obligations of the budgetary period; (b) Withholding period (in which the appropriations remain available); (c) Completion of audit; (d) According to the amount of payment of contributions; (e) According to the timing of payment; (f) According to the scale of assessment; and (g) N/A: Not applicable or not indicated in the financial regulations.

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
4 IAEA	Savings from regular budget appropriations are retained within the Major Capital Investment Fund as of 2009	<p>If there was a need for the redistribution of cash surplus, the method would be:</p> <ul style="list-style-type: none"> (a) After liquidation or cancelling outstanding obligations of the budgetary period: Yes (b) Withholding period (in which the appropriations remain available): 12 months of 24 months (if appropriations are required for obligations under research contracts) following the end of the financial year (c) Completion of audit: Yes (d) According to the amount of payment of contributions: to those member States whose contributions for that period (i.e. to which the surplus relates) have been paid in full (e) According to the timing of payment: N/A (f) According to the scale of assessment: in accordance with the scales of contributions for the period for which the surplus relates 	N/A	-
5 ICAO	A cash surplus is defined as the difference between accumulated surplus shown in the financial statements under the General Fund and assessments receivable from member States. A cash surplus may be used to meet expenditures and to finance deficits in the Revolving Fund (record all transactions relating to after-service health insurance benefits) established under ICAO financial regulation 7.8, subject to Council approval, except that cash surplus at the end of the year prior to the year in which the Assembly is held shall be disposed of in the manner to be decided by the Assembly.	<p>Financial regulation 6.2: "... cash surplus at the end of the year prior to the year in which the Assembly is held shall be disposed of in the manner to be decided by the Assembly".</p> <p>The treatment of surplus is governed by the Financial Rules and Regulations and decision by the Council and the Assembly. There was no disposition of cash surplus. In 2009, the Assembly authorized the transfer of cash surplus to the Revolving Fund.</p>	N/A	-

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
6 ILO	The excess of income over expenditure (surplus) or the shortfall in income compared with expenditure (deficit) in any complete financial period shall be calculated by deducting budgetary expenditure from budgetary income with a financial provision being made for delays in the payment of contributions. Such provision shall amount to 100 per cent of the contributions unpaid at the end of the financial period. The amount of any surplus resulting from an underspending of the approved or amended budget shall be used to reduce the contributions of member States. Members that paid their ordinary contributions in the financial period in which this surplus accrued shall have their share of the surplus deducted from their contributions assessed for the second year of the succeeding financial period. Other members shall not be credited with their share until they have paid the contributions due from them for the financial period in which the surplus accrued. When they have done so, their share of such surplus shall be deducted from their contributions assessed for the first year of the next financial period for which a budget is adopted after such payment (financial regulations, art. 18).	(a) After liquidation or cancelling outstanding obligations of the budgetary period: Yes (b) Withholding period (in which the appropriations remain available): N/A (c) Completion of audit: N/A (d) According to the amount of payment of contributions: Yes (see previous column) (e) According to the timing of payment: Yes (f) According to the scale of assessment: Yes	The amount of any surplus resulting solely from the receipt of contributions in excess of the level of the budget as adopted by the International Labour Conference or as subsequently amended by the Governing Body, net of any reimbursements to WCF or other borrowings, shall be transferred to the special programme account, which shall be used, subject to the authorization of the Governing Body, to finance high-priority activities of limited duration that were not otherwise provided for under the budget adopted by the Conference and that do not create any expectation of additional future funding (financial regulations, arts. 11.9 and 18.3). The Special Programme Account was established in 2003.	-
7 IMO	No, financial regulation 6.1 (b): "A surplus of revenue over expenditure for a financial period in any Fund shall be credited to the reserves of that Fund. An excess of expenditure over revenue for a financial period in any Fund shall be debited to decrease the reserves of that Fund". This regulation was most recently adjusted in 2010 on the introduction of IPSAS accounting. There is no specific mechanism to use surpluses in a particular way, but rather a proposal is made through the Council to the Assembly each biennium based on the current needs of the Organization – this might be for example to establish an initial funding measure for after-service health insurance, for capital investment or to deduct from the assessment for the coming biennium.	N/A: Not applicable or not indicated in the Financial Regulations	N/A	-
8 ITC	Refunds to United Nations Secretariat and WTO for prior-year surplus and savings. See ITC financial statements for the year ended 31 December 2022 (A/78/5 (Vol. III), note 15).			
9 ITU	No. Budget implementation results are paid/withdrawn into/from the reserve account or reallocated to priorities upon council decision.	N/A: Not applicable or not indicated in the Financial Regulations	None	-
10 UNAIDS	No, there is no redistribution of cash surplus.	N/A	No	-

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
11 UNDP	<p>1. Regular resources for programming: under UNDP financial regulations 11.01 and 11.02, regular resources available for UNDP programme activities are distributed by the Executive Board in specific programme categories, and changes to such distributions may be changed only by the Executive Board on the basis of principles it shall have established. Under financial regulation 11.05, subject to decisions that the Executive Board may make with regard to specific programme categories, at the end of a financial framework period any unexpended available balance of resources assigned to a specific programme category shall in principle be available for the same respective category in the next financial framework period. Similarly, any commitments and disbursements above resources assigned in a specific category in a financial framework period shall constitute a first charge against the respective category in the next financial framework period.</p> <p>2. Institutional budget: under financial regulations 14.01–14.03, appropriations for the institutional budget approved by the Executive Board shall constitute an authorization to the Administrator to incur commitments and to make disbursements for the purposes for which the appropriations were approved and up to the amounts so approved. Appropriations for the institutional budget shall be available for commitment during the budget period to which they relate. Appropriations shall remain available for 12 months following the end of the budget period to which they relate to the extent that they are required to discharge any outstanding commitment of the budget period. The balance of the appropriations shall revert to the UNDP regular resources account. Any outstanding commitment at the end of the budget period in question shall at that time be cancelled or, where the outstanding commitment remains a valid charge, transferred as a commitment against current appropriations.</p>	<p>Handling of all surpluses is dependent on the funding agreement. For other resources, handling of surpluses is agreed with the donor. For regular resources, any surpluses are retained (see previous column) and managed through the core balance calculation referred to in table 6 above.</p>	<p>Treatment depends on the funding source. For example, under financial regulation 26.04, miscellaneous revenue shall be credited to the relevant UNDP account to which the revenue accrued or from which it derived.</p>	-

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
	3. Other resources: other resources do not fall within the remit of the approved budget of the Executive Board although they are accounted for in the UNDP financial statements (see page 18 of UNDP financial statements). Under financial regulation 12.01 and 12.02, Within the regular resources distributed to programme countries and to regional and global programme activities, and taking into account anticipated other resources, the Administrator shall submit, on the basis of principles laid down by the Executive Board, programme documents for approval by the Executive Board; programme documents shall each contain a results and resources framework outlining the level of funding targeted from both regular and other resources for the entire planning period for each outcome covered by the programme document. The approval of a country programme document by the Executive Board forms the basis for subsequent allocation of UNDP resources towards the achievement of the development results specified in the programme document. Any unexpended cost-sharing and trust fund contributions remaining after the related UNDP programme activities are financially completed shall be disposed of by UNDP in accordance with the agreement under which the contribution is made (financial rules 107.03 and 108.02).			
12 UNEP	N/A. The surplus for the Environment Fund, the assessed trust funds of multilateral environmental agreements and other voluntary contributions are reprogrammed to the work and budget for the subsequent period following the decisions of the respective governing bodies, rather than being redistributed to Member States.	N/A	Investment revenue, foreign exchange gains	-
13 UNESCO	No, the residual balance of appropriations of the previous financial period related to regular budget shall be credited to the Special Account for Capital and Strategic Investments, after confirmation by the General Conference (new financial regulation 5.2bis). This new financial regulation is part of the revision of the UNESCO Financial Regulations, approved by the General Conference at its 42nd Session, in 2023 (42 C/Resolution 59).	N/A	UNESCO has an incentive scheme for prompt payment of assessed contributions whereby part of the interest is distributed to those member States whose assessed contributions are received on time.	-
14 UNFPA	N/A. UNFPA is funded through voluntary contributions. Any additional resources are dedicated exclusively to country programmes or carried over to the next cycle.	Additional resources are distributed to the country programmes predominantly based on methodologies determined by the Board (resource allocation system/resource distribution system).	N/A	-

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
15 UN-Habitat	The financial structure of UN-Habitat has five major segments, namely regular budget, foundation general purpose, foundation special purpose, technical cooperation and programme support. While no surpluses or deficits are realized on regular budget segment, surpluses realized under foundation general purpose and programme support are not redistributed to member States. However, being project resources funded from earmarked voluntary contributions, balances on foundation special purpose and technical cooperation are regulated by special clauses in the bilateral agreements that determine whether any surplus funds are returned to the donor or reprogrammed.	For earmarked voluntary contributions, this is determined by the provisions of each agreement	Cash surplus from sale of assets funded from the regular budget are non-spendable and are therefore returned to member States	-
16 UNHCR	UNHCR presents the net increase or decrease in cash in its IPSAS-compliant financial statements, statement IV, "Statement of cash flow". From a budgetary perspective, UNHCR presents the "carry-over" funds in its budget performance reports presented in the conference room papers for the Standing Committee. The carry-over presented in the budget performance reports is based on modified cash basis, computed as the excess of funds available over expenditure. The above-mentioned carried-over funds do not represent a redistribution to member States.	N/A: not applicable or not indicated in the Financial Regulations	N/A	-
17 UNICEF	The unspent balance of the appropriation is retained in the regular resources reserve and is available to fund subsequent appropriations.	N/A: not applicable or not indicated in the Financial Regulations	N/A	-
18 UNIDO	Yes. The surplus is surrendered to the member States in proportion to their assessed contributions (financial regulation 4.2c).	(a) After liquidation or cancelling outstanding obligations of the budgetary period: Yes (b) Withholding period (in which the appropriations remain available): 12 months from the close of the corresponding biennium (c) Completion of audit: N/A (d) According to the amount of payment of contributions: N/A (e) According to the timing of payment: N/A (f) According to the scale of assessment: In proportion to their assessed contributions	All other income is credited to the regular budget as miscellaneous income, which will be taken into account when making adjustments to the assessments.	-
19 UNODC	For unrestricted funds, the cash accumulated from extrabudgetary surplus is retained in the fund balance (see also table 7 above, on operational reserve).	N/A: not applicable or not indicated in the Financial Regulations	-	-

<i>Org.</i>	<i>8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?</i>	<i>8.2 Conditions for and methods of redistribution^a</i>	<i>8.3 Cash surplus generated from other elements than budgetary surplus</i>	<i>8.4 Notes</i>
20 UNOPS	UNOPS is fully self-financed and as such is generating all its funding through income from the provision of services. UNOPS only under rare circumstances receives contributions as it usually is providing exchange transactions through a fee for service approach. Given the absence of assessed and voluntary contributions, UNOPS budget is not fully funded with cash at the outset. Thus, there is no cash surplus realized from budgetary surplus. See also question 8.3.	UNOPS cash surplus goes into the net assets and is used for funding the minimum operating reserve. Any “excess reserve” is determined through an audit of UNOPS financial statements at the end of a biennium and is subject to refund to fund parties in proportion to the fees paid to UNOPS.	UNOPS only generates a cash surplus if all its income from all sources for a biennium is larger than its expenses. Such funds, if in excess of the minimum operating reserve as recently determined by the UNOPS Executive Board, is refundable to partners that have funded UNOPS activities to either receive as a refund or to otherwise repurpose.	-
21 UNRWA	No cash surpluses have been reported for the past years. Liabilities are managed and transferable to later years and through cost management or austerity measures.	N/A: Not applicable or not indicated in the Financial Regulations	N/A	-
22 UN Tourism	At the close of any financial period, any surplus balances shall be apportioned among full and associate members in accordance with the scale of contributions applicable to that period, and the amount applicable to each member shall be released and applied to liquidate, wholly or partly, first, any advance due by that member to WCF; secondly, any arrears of contributions of that member; and, thirdly, assessed contributions of that member for the financial year following the year in which the audit is completed. However, in past years, members have approved to use as source of funding for next biennium budget.	(a) After liquidation or cancelling outstanding obligations of the budgetary period: Yes (b) Withholding period (in which the appropriations remain available): N/A (c) Completion of audit: N/A (d) According to the amount of payment of contributions: N/A (e) According to the timing of payment: N/A (f) According to the scale of assessment: Yes N/A: Not applicable or not indicated in the Financial Regulations	Publications store accumulated surplus, years regular budget budgetary cash surplus.	-
23 UN-Women	At year end, unspent balance as related to unearmarked contributions is carried over to the following year and becomes part of the common pool representing unearmarked resources available for allocation.	N/A	N/A	-
24 UPU	No. With the introduction of IPSAS there is no more cash budgeting and accounting; therefore, no cash surplus anymore.	N/A	No	-

Org.	8.1 Cash surplus realized from budgetary surplus: is the corresponding cash surplus redistributed to Member States? How?	8.2 Conditions for and methods of redistribution ^a	8.3 Cash surplus generated from other elements than budgetary surplus	8.4 Notes
25 WFP	<p>Corporate budget</p> <p>Since WFP does not have assessments, any difference between the actual indirect support cost income and the programme support and administrative expense flows into the programme support and administrative equalization account, which is used to capture any excess in income or to cover any shortfall in case the contributions are less than forecasted at the time of budget preparation. The Executive Board determines the use of the programme support and administrative equalization account should there be a surplus.</p> <p>For the non-indirect support cost component of contributions, any excess or surplus is treated in accordance with the contribution agreement, and may include a refund, rollover to a new project or allocation to the Immediate Response Account or General Fund.</p> <p>Country-level budgeting: Cash surpluses at the operational level (country strategic plan) are treated in accordance with the contribution agreement and may include a refund, rollover to a new project or allocation to the Immediate Response Account or General Fund.</p>	N/A: Not applicable or not indicated in the Financial Regulations	As mentioned in the first column, WFP operates a fully voluntary funding model, with financial resources comprising contributions to programmatic and specifically set-up activities. In addition to contribution funding, financial income can be generated through the return on investments and payments in exchange of services provided by WFP. In the context of contribution funding, any resulting financial surplus during the period is predominantly due to the timing difference between revenue and expense recognition and is utilized across the life cycle of the activity funded by contributions. Excess is treated in line with donor agreement conditions and as outlined in the response in the first column.	-
26 WHO	Any unspent assessed contributions received are retained to finance the next approved budget. Voluntary contributions balances are treated in line with the contribution agreement with the donor.	N/A: Not applicable or not indicated in the Financial Regulations	-	-
27 WIPO	No, except for income surpluses of the Madrid Union in accordance with article 8 (4) of the Protocol Relating to the Madrid Agreement concerning the International Registration of Marks	N/A	Investment gains	-
28 WMO	According to the Financial Regulations, cash surpluses are to be credited to members on the basis of the scale of assessments.	<ul style="list-style-type: none"> • After liquidation or cancelling outstanding obligations of the budgetary period • According to the scale of assessment • Excluding savings from fellowship programme 	All other income elements (i.e. rental income, programme support costs, sale of publications, etc.) are excluded from the cash surplus calculation	Defined in financial regulations 9.1 and 9.2, with further information on other income in regulation 10.1 (see definition of components in point 9.1)

Table 9
Miscellaneous income

Org.	9.1 Composition	9.2 Accounting arrangements
1 United Nations Regular budget	All other income except: (a) Contributions to the programme budget; (b) Direct refunds of expenditure made during the financial period; (c) Advances or deposits to funds; (d) Revenue derived from the staff assessment plan. Proceeds from rental or property or from the loan of staff members or other services rendered are credited as miscellaneous income (ST/SGB/2013/4, reg 3.3 (e)).	Credited to the General Fund (ST/SGB/2013/4, reg. 4.1)
2 United Nations Peacekeeping operations	-	-
3 FAO	Contributions from associate members and all receipts other than: (a) Contributions from member nations to the budget; (b) Direct refunds of expenditures made during the financial period; (c) Advances by member nations to WCF or deposits to trust and special funds and other receipts directly related to those funds; (d) Proceeds of sales of information products and the revenue from advertising in and sponsorship of such products, and proceeds of sales of FAO products and related services, other than information products, developed by FAO, and proceeds derived from licensing and other arrangements for their use; are classified as miscellaneous income (financial regulation 7.1).	Credited to the General Fund. Interest or other income derived from any trust or special fund accepted by the Organization shall be credited to the fund to which it relates unless provided for otherwise by the terms of the applicable trust or special fund agreement (financial regulation 7.1).
4 IAEA	<ul style="list-style-type: none"> Income from work for others (e.g. data processing, printing, library and medical services that the Agency provides to other organizations) Income related to programme activities (sales of publications, the International Nuclear Information System, laboratory services, etc.) Interest income derived from investment, gain on exchange of currencies, etc. 	Credited to the Regular Budget Fund
5 ICAO	Administrative fee (specific ones); interest income; income from leasing arrangements, and other miscellaneous receipts	Credited to the General Fund
6 ILO	<ul style="list-style-type: none"> Interest income that is not required to be credited to the fund from which it derives Income from the sale of publications, including related royalties and fees The difference between gains and losses on exchange excluding gains and losses on exchange on valuations of budgetary income and expenditure and on the revaluation of regular budget assets and liabilities held in currencies other than the United States dollar Amounts recovered in respect of payments effected by the Organization if received after the end of the financial period in which the related payment was made Cheques remaining uncashed for a period of 12 months after the date drawn where cancellation takes place in a different financial period Any remaining balances of unliquidated obligations set up in the previous financial period Other income. 	Miscellaneous income shall be paid into the income adjustment account, except: income from the sale of publications, including related royalties and fees, may be credited to the Publications Revolving Fund and income from the rental of premises shall be credited to the Building and Accommodation Fund (Financial Regulations, arts. 3.30–3.32).
7 IMO	Interest on investments, sub-letting income from the headquarters building	Credited to the General Fund (and deducted from the assessment)
8 ITC	The full regular budget requirements of ITC are net of projected miscellaneous income. Miscellaneous income is included in other revenue along with proceeds from sales of statistical data to Governments and other entities and net foreign exchange gain. See “Other revenue” in the ITC financial statements for the year ended 31 December 2022 (A/78/5 (Vol. III), note 15).	

<i>Org.</i>	<i>9.1 Composition</i>	<i>9.2 Accounting arrangements</i>
9 ITU	Exchanges gains, cancellation of invoices, etc.	As revenue in the regular budget, in accordance with the Financial Regulations. SwF 400,000 for 2024 (compared with a SwF 164 million budget)
10 UNAIDS	Voluntary contributions	Recorded to general ledger
11 UNDP	Under financial regulation 9.04, all revenue to UNDP shall be classified as miscellaneous revenue, except: (a) The revenue from the contributions specified in chapter C (Resources); (b) Direct refunds of disbursements in respect to programme activities during the approved duration of a programme activity, i.e. before the final allocation for UNDP assistance to a programme activity is made; (c) Direct refund of disbursements in respect to the institutional budget during the current budget period; (d) Advances or deposits to funds; (e) Revenue derived from the staff assessment plan.	Under financial regulation 26.04, miscellaneous revenue shall be credited to the relevant UNDP account to which the revenue accrued or from which it derived.
12 UNEP	Investment income and foreign exchange gains	Credited to relevant fund on 6 monthly basis
13 UNESCO	All other revenue to the General Fund except: (a) Contributions to the budget; (b) Direct refunds of expenditures made during the financial period; (c) Advances or deposits to funds, special accounts and reserves; (d) Finance revenue; (e) Exchange rate gains.	Transferred to the Special Account for Capital and Strategic Investments in the year following the closure of the accounts, after confirmation by the General Conference in the second year of the biennium or after confirmation of the Executive Board in the first year of the biennium. This new financial regulation is part of the revision of the UNESCO Financial Regulations, approved by the General Conference at its 42nd Session, in 2023 (42 C/Resolution 59).
14 UNFPA	For the budget formulation framework, miscellaneous income refers to the interest income projected from UNFPA investments.	Credited to the General Fund
15 UN-Habitat	All other income except: (a) Contributions to the programme budget; (b) Direct refunds of expenditure made during the financial period; (c) Proceeds from other services rendered.	Credited to fund balances
16 UNHCR	Other income/miscellaneous includes income from sales of assets or supplies, income from revenue-producing activities, interest and investment income and other miscellaneous income (financial rule 314.1). Adjustments of prior years' expense (refunds, cancellation and additional charges) shall be applied to the current budget period of the appropriate funds, unless otherwise agreed with the donor. For trust fund accounts, adjustments shall be applied to the account from which the expense was incurred (financial rule 314.2).	Credited to the current financial period of the Annual Programme Fund or the relevant special account, unless otherwise directed by the Executive Committee (financial rule 314.1).
17 UNICEF	Interest income and licensing/royalties	Credited to regular resources reserve.
18 UNIDO	Miscellaneous income includes income from investment of WCF and the General Fund, proceeds from the provision or rental of goods or services or adjustments arising subsequent to the closing of an operational budget account, such as a trust fund, special account or project (financial regulation 10.1b (iii))	Credited to the General Fund (financial regulation 10.1b)

<i>Org.</i>	<i>9.1 Composition</i>	<i>9.2 Accounting arrangements</i>
19 UNODC	Other revenue, which represents exchange revenue and other miscellaneous revenue (e.g. investment income, net foreign exchange gain, rental income and gains from disposal of property plant and equipment items).	All revenues are recorded in accordance with IPSAS. Exchange revenue is those in which the Office provides goods or services, such as training, software and conference management support, to Governments, United Nations entities and other partners. Revenue is recognized at fair value when the goods are delivered, or the services rendered. The UNODC share of the United Nations investment cash pool revenue, realized gains on sale of cash pool securities and realized and unrealized gains are included in other miscellaneous revenue
20 UNOPS	Income other than primary source of business, i.e. other than income through management fees from project implementation	Dedicated general ledger accounts
21 UNRWA	Miscellaneous income chiefly includes reimbursed provision revenue, sale of assets and scraps, revenue from liquidated damages, write-back of liabilities, etc.	N/A
22 UN Tourism	Miscellaneous revenue includes: (a) Revenue from interest; (b) Contributions of new members not included in the assessment of members' contributions for the financial year; (c) The positive difference between gains and losses on exchange; (d) Amounts recovered in respect of payments made by the Organization, if these are received after the end of the financial year in which those payments were made; (e) Cheques not cashed within a period of 12 months of the date of issue when the cancellation takes place in a different financial year; (f) Revenue from services rendered by the Organization; (g) Revenue obtained from sale of surplus property, including gain on sale of property, plant and equipment or intangible assets; (h) Other voluntary contributions or miscellaneous revenue without a specific objective.	Miscellaneous revenue shall be credited to the General Fund in the financial period to which it applies.
23 UN-Women	As in the audited financial statements: Voluntary contributions 2022: US\$647.60 million (2021: US\$657.25 million) Investment revenue 2022: US\$8.76 million (2021: US\$8.96 million) Other revenue 2022: US\$5.27 million (2021: US\$4.93 million)	Accounted under IPSAS and accrual basis of accounting in the financial statements
24 UPU	Interests and exceptional items (contribution to the Provident Scheme, for example, voluntary funds)	Nothing specific
25 WFP	All income other than contributions received and payments received for service provision is classified as miscellaneous income. This comprises interest on investments, foreign exchange differences, sale of surplus assets, food unfit for consumption, recoveries from losses and other recoveries.	Income from investments is credited to a special account, if so required, and in all other cases to the General Fund. Unless otherwise specified by the contributor, interest accrued on donor funds administered by WFP through trust funds for bilateral contributions shall be credited to the Immediate Response Account. Other types of miscellaneous income are allocated to concerned programme accounts or other funds when feasible and when/if these are still active. Otherwise, the income is credited to the General Fund.
26 WHO	All other income, except: (a) Contributions to the budget; (b) Direct refunds of expenditures made during the financial period; (c) Advances or deposits to funds.	Miscellaneous income is credited to the General Fund.
27 WIPO	Programme support cost charges, rental income, symposium fees, exchange rate differences	Credited to income

<i>Org.</i>	<i>9.1 Composition</i>	<i>9.2 Accounting arrangements</i>
28 WMO	<p>Composed primarily of realized exchange gains and losses and reimbursement of prior year expenses. Officially all other income except:</p> <ul style="list-style-type: none"> (a) Contributions to the budget; (b) Direct refunds of General Fund expenditures made during the current biennium; (c) Advance or deposits to funds and accounts; (d) Interest earned on WCF; (e) Revenue from rental and sales of publications and souvenirs;^a (f) Revenue from programme support cost charges.^b 	Recorded as income for accounting purposes. Goes into the calculation of cash surplus/deficit

^a Income from rental of the headquarters building is credited to the special account for extraordinary works at WMO headquarters building. Income from rental of conference facilities is credited to the Conference Services Outsourcing Special Accounts. Income from publications and souvenirs is immaterial.

^b Such income is credited to the programme support cost special account.

Table 10
External borrowing

Org.	10.1 Is it authorized?	10.2 If authorized: under whose authority and by what means?	10.3 Has the authorization been utilized in the past? When? Which way?	10.4 Remarks
1 United Nations Regular budget	External borrowing was authorized in the past. However, this mechanism has not been used for a long time, at least for the past 30 years.	Authorized by the General Assembly through a resolution	Yes. General Assembly resolution 1739/XVI, in 1961, in which the Assembly authorized the issuance of US\$200 million in United Nations bonds.	-
2 United Nations Peacekeeping operations	Yes. Missions can borrow from the peacekeeping reserve fund (General Assembly resolution 76/272), as indicated in table 7 above. The cash-pooling arrangement approved in General Assembly resolution 73/307 enables cross-borrowing among active missions.	Advances from the Peacekeeping Reserve Fund may be made only for the purposes and within the terms and conditions prescribed, as appropriate, by the Security Council, the General Assembly and ACABQ and only with the approval of the Under-Secretary-General for Management (financial rule 104.2). Cash-pooling and borrowing for active missions is managed by the Controller.	Yes. To manage the liquidity of active missions and new missions.	-
3 FAO	Yes	Approval by the Director General is required before commercial borrowing can be done. There is no “internal” borrowing from trust funds.	Yes, in 2007 and 2008, when assessed contributions were delayed. Approval was received and external borrowing was carried out with general tenor of one week, rolled over/increased each week with several banks until the balance of cash was positive, at which point it was closed.	-
4 IAEA	Yes	The IAEA Statute provides, in article XIV G, that “Subject to rules and limitations approved by the General Conference, the Board of Governors shall have the authority to exercise borrowing powers on behalf of the Agency without, however, imposing on members of the Agency any liability in respect of loans entered into pursuant to this authority ...”.	The Board has in the past exercised such powers in two cases.	-
5 ICAO	Yes	ICAO Assembly resolution A41-30 specifies that external borrowing can be only activated with the approval of the Finance Committee of the Council.	The authorization has not been utilized in the past. There are no Financial Regulations and Rules or Assembly resolutions in this regard. Typically, if no Financial Regulations and Rules or Assembly resolutions are in place, and if there is a need, the secretariat would require the Council’s approval. So far, there were no instances in which external borrowing took place.	<ul style="list-style-type: none"> • External borrowing can only be requested in the event of cash liquidity issues and when all other funding options are exhausted (including WCF US\$8 million) • External borrowing has to be pre-approved by the Finance Committee of the Council • Maximum borrowing authority is Can\$ 3 million • Repay such amounts as rapidly as possible

<i>Org.</i>	<i>10.1 Is it authorized?</i>	<i>10.2 If authorized: under whose authority and by what means?</i>	<i>10.3 Has the authorization been utilized in the past? When? Which way?</i>	<i>10.4 Remarks</i>
6 ILO	Yes	Should WCG be temporarily inadequate to finance budgetary expenditure pending receipt of contributions and/or expenditure incurred in the financing of contingencies and emergencies under prior authorization of the Governing Body, the Director General may contract loans or advances for such sums as may be necessary pending the receipt of contributions. The amounts borrowed shall be reimbursed as soon as possible from the subsequent receipts of contributions or other income. Such borrowings shall be reported to the Governing Body at the session following the contracting of a loan or advance.	Yes. For very short periods, in 1978, 1979 and 1980, when ILO had financial difficulties caused by the withdrawal from the Organization of the largest contributor and a decline in the value of the United States dollar. Short-term loan contracts with commercial banks.	See Financial Regulations, chap. V
7 IMO	No	N/A	N/A	Internally, the Technical Cooperation Fund rules of procedure allow for it to provide advances pending receipt of donor contributions in certain circumstances, and WCF can provide advances to the regular budget as described earlier. No interest is charged in either case.
8 ITC	Responses under the United Nations regular budget above would also cover ITC			
9 ITU	Yes, with Switzerland under exceptional circumstances or to fund construction (buildings)	Council	Yes. To fund building construction or major repairs/changes (building extensions, etc.)	-
10 UNAIDS	Yes	Approved by the Programme Coordinating Board's decision at its meeting in May 2002	Yes, for the headquarters office building in Switzerland, completed in November 2006	Loan from the Government of Switzerland for UNAIDS building
11 UNDP	Exceptional authority may be granted to the Administrator by the UNDP Executive Board and the General Assembly	Executive Board decision and General Assembly resolution	Only once, in 1976. See UNDP Governing Council decision 76/34 and General Assembly resolution 31/165.	The 1976 short-term borrowing authority granted to the Administrator was to replenish the operational reserve. The Governing Council and General Assembly considered this to be an exceptional event that enabled UNDP "to meet short-term cash requirements arising exclusively out of unavoidable fluctuations between the payment of announced voluntary contributions and the immediate cash requirements of the Programme". The operational reserve articulated in financial regulation 25.05 exists to guarantee the financial viability and integrity of UNDP. The reserve is fully funded and held in irrevocable and promptly available liquid assets. There are no mechanisms for internal borrowing between regular resources and other resources.
12 UNEP	N/A	N/A	N/A	N/A

<i>Org.</i>	<i>10.1 Is it authorized?</i>	<i>10.2 If authorized: under whose authority and by what means?</i>	<i>10.3 Has the authorization been utilized in the past? When? Which way?</i>	<i>10.4 Remarks</i>
13 UNESCO	No. A specific General Conference resolution is required	Authorized on a case-by-case basis by the General Conference (e.g. currently have loans to finance building renovation)	Yes, four long-term loans were entered for more than 20 years to fund the renovation of the buildings of the headquarters and the International Bureau for Education. The loan facilities are guaranteed by the host country. The host country also reimburses the interest due on both loan facilities.	Internal borrowing is restricted to cash available in special accounts under other proprietary funds and special accounts with accessible reserves under programme fiduciary funds in accordance with document 191 EX/27. Interest is not charged against the regular budget, but the interest distributed to financial segments will be adjusted to ensure that the “lending” segment continues to receive interest due to it as if it still held the funds lent out.
14 UNFPA	No. UNFPA does not have a methodology for internal borrowing between Other resources and regular resources. The nature of the funding source is unique and substitutions are not allowed.	N/A	N/A	-
15 UN-Habitat	N/A	N/A	N/A	UN-Habitat does not have any external borrowing and also does not borrow from other segments.
16 UNHCR	Not explicitly	N/A	N/A	Long-term leases of premises are not considered external borrowing facilities
17 UNICEF	No	N/A	N/A	<p>While UNICEF does not have the authority to borrow, in 2021 the Executive Board approved a “one-time” borrowing of US\$50 million from the World Bank to invest in county office fundraising.</p> <p>UNICEF does not need to use internal borrowing to cover the institutional budget, due to the Executive Board decision to maintain an unspent balance equal to three months of expenditure (see column 6.5).</p> <p>UNICEF implemented the following two internal borrowing mechanisms, which are revolving funds:</p> <p>(a) Emergency Programme Fund: used to advance funds for emergencies, before the funding against appeals is received. In the majority of cases, offices reimburse the funds after the agreements are signed. In exceptional cases, when the funds cannot be reimbursed, there is a budget line to absorb them.</p> <p>(b) WCF: used to advance funds for programme needs, while the agreements in pipeline are finalized.</p> <p>There is no interest charged against these internal borrowings.</p>
18 UNIDO	No	N/A	N/A	N/A

<i>Org.</i>	<i>10.1 Is it authorized?</i>	<i>10.2 If authorized: under whose authority and by what means?</i>	<i>10.3 Has the authorization been utilized in the past? When? Which way?</i>	<i>10.4 Remarks</i>
19 UNODC	No			UNODC has in place an internal borrowing mechanism where the fund balance for unearmarked contributions (general-purpose funds) is used to advance earmarked funds to bridge late receipt of contributions under specific conditions.
20 UNOPS	Financial Rules and Regulations define borrowing as “obtaining cash or cash equivalents from a third party against a legal obligation to return the amount so borrowed within a definite period of time, with or without interest”. The Financial Rules and Regulations specify that UNOPS may not borrow funds in connection with establishing guarantees, and further elaborates that specific advance approval of the Executive Board is required for any borrowing of resources by UNOPS.	Executive Board	No	UNOPS does not use internal borrowing.
21 UNRWA	Yes	The loan is signed by the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator. The provisions contained in ST/SGB/2020/5, on the establishment and operation of the Central Emergency Response Fund, will apply to this loan from the Fund. On the UNRWA side, the loan is signed by the Commissioner General.	The authorization for external borrowing was used, through which funds were borrowed from Central Emergency Response Fund in 2018. This funding US\$15 million loan and US\$15 million grant was used to fill gaps caused by the temporary withdrawal of United States funding to UNRWA in 2018.	It is within the authority of the Commissioner General to authorize internal borrowing where the fund is flexible. In cases where there are donor restrictions, consent is obtained from the donor before internal borrowing. No interest is charged on internally borrowed funds.
22 UN Tourism	No	-	-	-
23 UN-Women	United Nations entities are generally not allowed to borrow unless explicitly approved by the General Assembly (as set out in a General Assembly resolution). UN-Women does not have such approval in place and is not allowed to borrow funding from parties external to the United Nations system.	N/A	N/A	N/A
24 UPU	No	-	-	-

<i>Org.</i>	<i>10.1 Is it authorized?</i>	<i>10.2 If authorized: under whose authority and by what means?</i>	<i>10.3 Has the authorization been utilized in the past? When? Which way?</i>	<i>10.4 Remarks</i>
25 WFP	There is no general authorization for external borrowing.	One specific borrowing arrangement was authorized by decision of the Executive Board.	See column 10.4 for details	One-off borrowing arrangement with an agency of a donor country in 2000, regarding a scheme to facilitate the provision of assistance to two country projects. Under this agreement, a long-term loan amounting to US\$106 million was obtained from a government agency of the donor country and used to purchase food commodities.
26 WHO	WHO cannot take loans without the approval of the World Health Assembly.	World Health Assembly approval	Interest-free loans from the host Government have been approved for the construction/renovation of WHO buildings.	See audited financial statements for the year ended 31 December 2022 (A76/17)
27 WIPO	Yes	Any proposal for external borrowing in the form of a loan shall be prepared and submitted by the Controller, on behalf of the Director General, through the Program and Budget Committee, to the General Assembly for approval (financial regulation 3.20).	Yes – to fund the construction of the WIPO new building and conference hall	-
28 WMO	Yes	Authorized by the World Meteorological Congress– the highest governing body in WMO. The details are specified in resolution 74 (Cg-17), namely that borrowing on a short-term basis (undefined) is allowed: (a) If the cash of WCF proves to be temporarily inadequate for financing the approved budget; (b) From voluntary contributions to the extent that such borrowing does not affect the activities financed under these funds; (c) Only in extreme circumstances when no other alternative is available and after consultation with the Executive Council, from Governments, banks or other external sources, as a last resort; (d) Provided that the maximum amount of such borrowing shall not exceed two months' expenditures and the loan shall be limited in time to six months.	Other than borrowing for the construction of the WMO headquarters building from the local Swiss cantonal government at 0 per cent interest, this has not been utilized. The borrowing for the construction of the WMO headquarters building was done through formal approval by the Executive Council.	-

Table 11
Staff costs

Org.	11.1 Are standard costs used? If yes, how?	11.2 Unit of work measurement	11.3 Adjustment for staff turnover and delays (lapse factor)
1 United Nations Regular budget	Yes. Standard amounts based on the budget grade, location and vacancy rate are applied to each of the posts. Reporting follows the format approved by the General Assembly	By posts	<ul style="list-style-type: none"> • Average vacancy rates for 2023 for posts in the Professional category: 12.1; and for posts in the General Service category: 10.4 • Vacancy rates as at 31 December 2023 for posts in the Professional category: 12.6; and for posts in the General Service category: 11.3 • A/78/614, item 4, provides an analysis of vacancy rates over 10 years • Approved vacancy rates for 2024 for posts in the Professional category: 11.1; and for posts in the General Service category: 9.1 (General Assembly resolution 78/252)
2 United Nations Peacekeeping operations	Yes. Standard rates prepared for each mission, by grade level	By post/position	
3 FAO	<p>FAO uses standard rates in preparing budgets for the biennial programme of work and budget and operational planning to cost the established posts for the regular programme and charge extrabudgetary funds for secondment</p> <p>Monthly standard rates are established every biennium and are multiplied by the number of work months and work percentage to cost the established positions for the biennium. The number of work months is normally 24 per post, except some positions, to take into account the vacant period of the new positions.</p> <p>Two sets of standard rates, lapsed and unlapsed, are used differently: the former for budgeting for the programme of work and budget and the latter for operational planning and implementation. Unlapsed rates are also used, in line with the guidance of the governing bodies, to budget the posts in the country offices and liaison offices to protect them from financial constraints.</p> <p>See programme of work and budget 2024–2025 (C2023/3), paras. 132–145, and C2023/3, web annex 11.</p>	Full-time equivalent is used to cost staff costs. It is the combination of the work months and the work percentage. For instance, an 80 per cent part-time position for the full biennium has a full-time equivalent of 19.2 (24 x 0.8).	The adjustments for staff turnover and lapse factor are made biennially in the programme of work and budget through: (a) the application of the lapse factors to the standard rates; and (b) the reduced number of work months as described above. During implementation, unbudgeted costs, including those from the unrealistic application of the lapse factors, are managed within the approved budgetary appropriations.
4 IAEA	Yes, based on actual costs in prior years	By posts	A vacancy rate is factored into the standard costs
5 ICAO	Yes. Standard costs are calculated per location and grade, using the ICSC salary scales and pensionable remuneration, together with predicted entitlement costs, to arrive at staff standard costs. Estimated lapse factor, statutory increases and forecasted inflation are incorporated into these costs. CEB classification for staff costs if followed.	By posts and full-time-equivalent (standard cost for each grade and location)	Yes, anticipated staff turnover is incorporated into the planning exercise, based on the past vacancy trend

<i>Org.</i>	<i>11.1 Are standard costs used? If yes, how?</i>	<i>11.2 Unit of work measurement</i>	<i>11.3 Adjustment for staff turnover and delays (lapse factor)</i>
6 ILO	Yes – grade-differentiated standard costs for staff in the Professional and General Service categories at headquarters. Differentiated by grade and standard cost bands (for groups of duty stations) for national professional staff and staff in the General Service category in the field.	Work/months	Lapse factor applied as an adjustment for staff turnover taken as a deduction from the total cost for all budgeted positions. The lapse factor represents some 1.2 per cent of staff costs since 1992–1993.
7 IMO	Yes, but only in budgeting for vacant posts	By posts	Yes, all posts are costed, but only the net figure in the staff costs is included in the budget proposal
8 ITC	Responses under the United Nations regular budget above would also cover ITC		
9 ITU	Yes. Based on actual average costs. Used to build the budget estimates. It includes all staff and other staff costs components	Work/months per grade	Nine-month recruitment delay in principle
10 UNAIDS	UNAIDS uses adjusted standard costing		Vacancy rates
11 UNDP	The integrated budget incorporates an approach for financing personnel costs with respect to positions at grade P-5 and below in a manner that more accurately reflects the results framework and the underlying funding sources of the requisite activities by using multiple funding sources. This leads to a more strategic and efficient use of regular resources, allowing UNDP to allocate a greater share to development activities. It results in a more accurate linkage of costs to underlying funding sources. With respect to positions at the D-1 and higher grades, regular resources-financed posts are budgeted based on standard costs.		
12 UNEP	Yes, standard costs published by the Office of Programme Planning, Finance and Budget. Some multilateral environmental agreements use past-year actual cost and provide certain percentage for inflation	Office of Programme Planning, Finance and Budget to advise	Vacancy rates
13 UNESCO	Yes, standard costs based on salary scale and based on historical data related to past periods adjusted for expected variations are determined for each location and used for budgeting of the staff costs. Different sets of standard costs are defined in order to take into consideration charges related to the post occupancy on voluntary contribution-funded projects and after-service health insurance, which may differ depending on the source of funds.	By posts	A lapse factor of a percentage of the staff cost is used as determined for each biennium budgeting. 3 per cent for the 42 C/5 (2024–2025); 5 per cent in the 41 C/5 (2022–2023)

Org.	11.1 Are standard costs used? If yes, how?	11.2 Unit of work measurement	11.3 Adjustment for staff turnover and delays (lapse factor)
14 UNFPA	Yes, standard post cost is established for each category of staff (Professional and higher categories, General Service category, and National Professional Officers), per grade and location, at an average step for each grade, using salary scales, post adjustment multiplier where applicable, and common staff costs as a percentage of salary, based on historic information.	By posts	<p>UNFPA uses a vacancy factor for determining the same.</p> <p>UNFPA has established robust and transparent vacancy rate monitoring instruments. Information on current posts, encumbered and vacant, are updated on a daily basis and published on the official reporting platform (UNFPA position details report in Power BI).</p> <p>The vacancy rate calculation is a result of a simple formula, relating the number of vacant positions to the number of total positions at a given exact time. UNFPA constantly works to ensure that the quality of information used for the calculation is as accurate as possible by streamlining position management, having clean and transparent databases and avoiding manual error, duplications and inaccurate information.</p> <p>At the time of budget formulation, UNFPA must decide on a budgeted vacancy rate that will underlie the budget formulation process. A budgeted vacancy rate is set for a longer duration, e.g. four years for the preparation of the integrated budget. Therefore, the budgeted vacancy rate is based on a number of important contributing factors, including but not limited to the most current actual vacancy rate.</p> <p>First, short-term vacancy rates are determined by many factors, many of which are transitional. Change management processes and related restructuring efforts can have an impact on the measured vacancy rate in the short to medium term.</p> <p>Second, average vacancy rates over longer time horizons are less subject to transitional changes, but are by definition backward-looking and may be poor guides to future vacancy rates given the ever-changing funding and human resources environment that UNFPA finds itself in. Therefore, UNFPA cannot mechanically use past average vacancy rates to determine the budgeted vacancy rate.</p> <p>Third, UNFPA makes a conscious effort to manage positions swiftly and effectively and speed up recruitment processes, reducing vacancy rates to a target range. This is expected to result in a long-term downward trend of vacancy rates towards the target range, which is also reflected in the budgeted vacancy rate.</p> <p>Fourth, when approving the integrated budget, the UNFPA Executive Board sets an appropriation on some of the budget components, which UNFPA expenditure may not exceed. However, if an unexpected decrease in the vacancy rate were to lead to pronounced increases in the appropriate standard post cost, UNFPA could not unilaterally increase its institutional budget appropriation: UNFPA must manage its budget within the appropriation given.</p> <p>This element is further complicated by the pronounced and progressing fragmentation of funding sources. Actual vacancy rates vary between the different subsets of positions funded from respective funding sources (e.g. institutional budget positions are relatively stable during the budget cycle, but programme positions can vary considerably as programme and funding fluctuates). Standard posts costs are by definition a standard average, and deviations of actual vacancy rates compared with the budgeted vacancy rates for different subsets of positions funded from different sources are a normal and expected occurrence in a highly complex funding environment. Nevertheless, UNFPA needs to ensure that budgets do not fall short of obligations, which is especially important in small funding streams where deviations could be especially volatile. Therefore, UNFPA needs to also be conservative when setting the budgeted vacancy rate.</p>

<i>Org.</i>	<i>11.1 Are standard costs used? If yes, how?</i>	<i>11.2 Unit of work measurement</i>	<i>11.3 Adjustment for staff turnover and delays (lapse factor)</i>
15 UN-Habitat	Standard costs are used. Standard costs are prepared by the Programme Planning and Budget Division at United Nations Secretariat Headquarters	By posts	UN-Habitat uses the vacancy rates as set by the Programme Planning and Budget Division at United Nations Secretariat Headquarters.
16 UNHCR	Yes. Standard costs are applicable to all international staff and local staff. Standard costs are calculated for each grade and location based on actual costs in prior years, with adjustments for expected changes in cost of living and other factors.	By grade/person years	The estimated staff cost is based on actual costs by grade and adjusted by months/person years. Adjustments are made based on the funded portion of staff. Within the spending authority for staff, anticipated vacancies are managed through temporary appointments. UNHCR reports the following staff costs in the financial statements: <ul style="list-style-type: none"> • Salary • Staff allowances and entitlements • Pension • After-service health insurance • Temporary assistance • Medical insurance – current • Termination • Reimbursement of income tax • Evacuation • Annual leave • Other personnel costs
17 UNICEF	Yes. For budgeting purposes	Determined per pay scale group per country. The standard cost represents the average cost, taking into account historical costs and forward-looking parameters, such as inflation	A percentage deduction is made from the total appropriation The current vacancy rate applied is 7 per cent for international positions and 4 per cent for local positions.
18 UNIDO	Yes. Standard costs are based on actual costs in the prior years with adjustments for expected costs of living and other changes.	By posts	5 per cent vacancy factor foreseen for posts in the Professional and higher categories and 3 per cent vacancy factor for General Service-level positions
19 UNODC	Standard costs are established for each staff category (by level for Professional and above; grouped for the General Service category) and for each UNODC field office location. They are calculated on the basis of the actual payroll experience (salaries and common staff costs) and adjustments for expected cost of living and other changes. The standard costs are used for budgeting purposes in the consolidated budget and for UNODC project budget estimates. They are revised on a yearly basis and the budget is adjusted accordingly.	By posts/years	The UNODC consolidated budget incorporates a notional vacancy rate of 2 per cent for programme support cost funds, which is lower than the actual vacancy rate. During budget implementation, programme managers are authorized to use these savings for temporary assistance or other priorities. UNODC does not apply a delayed recruitment factor.
20 UNOPS	UNOPS has a pro forma costing tool for staff positions.	Position	15 per cent vacancy rate incorporated into the budget (for the personnel budget as total)
21 UNRWA	Yes, standard costs are used. Monthly data are collected to prepare standard salary cost versions to be used in recosting the budget	By posts	The turnover adjustment of the vacancy rate factor used across budgets is 7 Per cent. The costs are absorbed within the limits of the overall budget

<i>Org.</i>	<i>11.1 Are standard costs used? If yes, how?</i>	<i>11.2 Unit of work measurement</i>	<i>11.3 Adjustment for staff turnover and delays (lapse factor)</i>
22 UN Tourism	Yes. Calculated based on actual costs	By posts (D, P, G)	Delays not applicable; adjustment for staff turnover based on information provided by human resources and management at the time of making the estimate
23 UN-Women	Yes, pro forma costs		Estimated vacancy rate
24 UPU	Yes, average standard costs are calculated for each category: D, P and G. Real costs (salaries and related) over a year are used to determine standard costs.	Person/months	For the staff, UPU has a 5 per cent vacancy rate. No adjustment is made in the budget, budgeted as no vacancy
25 WFP	<p>All international Professional positions and the General Service staff positions in headquarters and global offices are costed using standard rates. The rates are recalculated each year to reflect the actual costs of employing staff members at each grade and location, including the costs of staff entitlements, benefits and allowances, and the anticipated exchange rates for euro-based expenditures.</p> <p>All locally recruited staff in country offices and regional bureaux, including consultants, Junior Professional Officers and daily temporary assistance, are charged at actual costs. The standard position costs for 2024 are based on the actual costs in 2022, adjusted for inflation, actuarial estimates of after-service costs and other projected changes. For the euro component of costs incurred, WFP makes a forward purchase of the euro amounts required as a way of providing certainty regarding the United States dollar value of euro-denominated expenditures.</p>	By staff position, grade and location	<p>There is no standard lapse factor built into the budgeting. Each budget entity will consider planning a lapse factor depending on the expected turnover within the year.</p> <p>There is no vacancy rate built into the current WFP programme support and administration budget.</p>
26 WHO	Yes, following the United Nations and ICSC standards per post grade, duty station and position planning dates	Full-time equivalent	This is not covered explicitly but post cost averages used are applied for the duration of time considered necessary to deliver results. Hence, they cannot be exceeded but, if a position should remain unfilled for reasons beyond the control of WHO, the results-based envelope permits sufficient flexibility for managers to find alternative, temporary solutions. Results-based budgeting uses standard costs to fully plan positions during a biennial programme budget cycle. Those planned staff costs are monitored based on each position's vacancy and actuals. When reporting to governing bodies, actuals (presented and accounted for in accordance with CEB/2010/HLCM/FB/18) are presented as their portion of the implementation of the approved programme budget. There is no vacancy rate specific reporting to governing bodies.
27 WIPO	WIPO uses actual based costing except for vacant posts	Full-time equivalent per year	Vacancy rate built into the budget
28 WMO	Yes. A standard cost per grade/location is determined based upon the average step level within grade and considering forecast common staff costs	Positions/months	Average vacancies remain low. As such, no lapse factor is utilized (full budgeting)

Table 12
Non-staff costs

Org.	12.1 Distribution of costs to programmes
1 United Nations Regular budget	Costs are distributed to programmes based on expenditures incurred
2 United Nations Peacekeeping operations	Reflected in the budget of each mission, the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations
3 FAO	Non-staff costs are directly budgeted for under the different units and programmes to the extent that they can be directly attributed to units and programmes and controlled by the unit director/programme manager.
4 IAEA	Administrative costs are not allocated to the Agency's substantive programmes. Shared support services are allocated
5 ICAO	Governing bodies are provided with a distribution of non-staff costs by categories and items of expenditure between budgeted and actual figures during budget preparation. ICAO does not follow the CEB classification for non-staff costs.
6 ILO	Administrative costs are not distributed to programmes.
7 IMO	Charged directly where appropriate
8 ITC	Responses under the United Nations regular budget above would also cover ITC
9 ITU	Yes. Costs distributed to each budget section, in line with the Financial Regulations, as well as to every thematic priority and output, in line with the results-based budgeting methodology
10 UNAIDS	For non-core grants only
11 UNDP	<p>UNDP follows a September 2020 joint decision (decision 2020/12) of the Executive Boards of UNDP, UNFPA, UNICEF and UN-Women on a harmonized approach to cost recovery to ensure that regular resources are not used to subsidize the implementation of programmes funded from other resources. It is essential that UNDP recover all of its costs if it is to remain sustainable. Full cost recovery includes both direct and indirect costs. Costs are categorized as direct (directly linked and traceable to a programme or project and to benefits derived by programme/project beneficiaries) or as indirect (not directly linked or traceable to a programme/project).</p> <p>Reporting of actual results to budget are presented in the structured dialogue on financing for results of UNDP Strategic Plan, 2022–2025 (DP/2023/26, annex I, appendix III B, summary of comparison between budget estimates and actual expenditures).</p>
12 UNEP	By subprogramme
13 UNESCO	Non-staff costs are allocated to outputs
14 UNFPA	<p>Direct costs are the costs directly related to specific programmes, incurred either by UNFPA or by its partners. Indirect costs are associated with the organizational structure and services necessary to support implementation of development programmes (the costs of running the organization), as contained in the institutional budget. Examples of indirect costs include corporate executive management, corporate management services, corporate resource mobilization, institutional legal support and corporate human resources management. Indirect costs are not distributed to programmes; they are part of the institutional budget.</p> <p>UNFPA provides summary table 3 for every quadrennial budget preparation, which details the budget compared with actuals at the level of the Executive Board-approved cost classification (not inputs).</p> <p>UNFPA uses the United Nations Sustainable Development Group (formerly United Nations Development Group) harmonized cost classification categories for both staff and non-staff costs, and these are also used for donor reporting during the integrated budget planning process.</p>
15 UN-Habitat	UN-Habitat budgets all costs under the different programme units as a way of attributing such costs to the respective programmes controlled by their managers.

Org.	12.1 Distribution of costs to programmes
16 UNHCR	<p>The UNHCR distribution of non-staff costs follows the 2010 CEB/Finance and Budget Network-approved harmonized expense categories for inter-agency reporting (CEB/2010/HLCM/FB/30, para. 54).</p> <p>The following are the non-staff expense category reported in the UNHCR financial statements:</p> <ul style="list-style-type: none"> • Implementing partnership expense • Cash assistance to beneficiaries • Contractual services • Supplies and consumables for beneficiaries • Operating expenses • Equipment and supplies • Travel expenses • Depreciation, amortization and impairment • Other expenses <p>In addition, UNHCR categorizes costs into programme costs, programme support costs and management and administration costs, as presented in its programme budget documents, with further breakdown by object/chapter of expenditure (see details in table 13 below).</p> <p>Programme costs: refers to costs that are incurred in the field, including by regional bureaux, and are directly linked to activities, projects and programmes in fulfilment of the mandate of UNHCR.</p> <p>Programme support costs: refers to costs that are required to develop, formulate, direct, administer and evaluate programmes; they are incurred both at Headquarters and in the field, including at the regional bureau level.</p> <p>Management and administration costs: refers to costs that are incurred at Headquarters: they include costs that are critical for the overall leadership and management of UNHCR and are independent of the scope and level of programme activity. Examples include: executive direction, evaluation and oversight, information technology and administration.</p>
17 UNICEF	Administrative costs are funded by the institutional budget (management) and are not apportioned to programmes.
18 UNIDO	Costs are budgeted under the relevant programme/result to the extent that they are directly attributable to individual programme/result. Those funds are managed by the allotment holder of the relevant programme/result. All other costs are pooled under indirect costs programme/result.
19 UNODC	Non-staff costs are budgeted under each programme/subprogramme. Upon request, UNODC provides ACABQ with the comparison between budgeted and actual non-staff costs, including by items of expenditures.
20 UNOPS	N/A
21 UNRWA	Non-staff costs are programmatic costs, including supplies, utilities, rental and maintenance costs, equipment and capital expenditure costs, training, travel, administrative support, consultancy services and hospital services, that enable UNRWA to deliver its mandate. The costs are budgeted for under different programme units to the extent that they can be directly attributed to the programme as controlled by the manager. The CEB classification for non-staff costs is applied in line with the instructions received.
22 UN Tourism	Distributed based on previous years' experience.
23 UN-Women	Non-staff costs are considered under the corresponding cost-classification category presented in the integrated budget; non-staff costs for institutional budget requirements are mainly in support of post-related costs and payments for the provision of corporate services.
24 UPU	No, only support costs to some specific projects (with external financing)
25 WFP	In addition to budgetary categorization of expenditures used by WFP in its statutory budgetary reports, actual expenses are presented in the WFP audited annual accounts, based on the nature of expenses, in line with IPSAS requirements.
26 WHO	<p>Results-based budget envelopes do not distinguish between staff and non-staff costs. The envelopes are combined.</p> <p>Voluntary contributions are subject to a programme support cost charge, equivalent to 13 per cent of expenditures (although several exceptions exist where negotiated by individual donors). These can be used as a form of voluntary contribution financing for administrative services budgeted under strategic pillar 4 (see table 13 below).</p> <p>WHO follows the CEB classification for non-staff costs (revised harmonized expense categories) contained in CEB/2010/HLCM/FB/18.</p>

<i>Org.</i>	<i>12.1 Distribution of costs to programmes</i>
27 WIPO	Non-staff costs are determined based on results to be achieved.
28 WMO	All costs, except the administrative costs described below, are directly budgeted/charged to the programmes. Administrative costs (human resources, finance, procurement, ICT, building operations), legal costs and the repayment of the loan for the WMO headquarters building are apportioned to the appropriation parts as a percentage of the direct budget for each appropriation part.

Table 13

Administrative and support costs

<i>Org.</i>	<i>13.1 Presentation of administrative and common services costs and support costs</i>																
1 United Nations Regular budget	<p>Administrative costs and common services costs These costs encompass expenditure for central administration for the United Nations, management-related activities concerning operational strategies, policies, compliance (section 29A), operational support (section 29B), ICT services (section 29C), conference services (section 2) at Headquarters and in offices away from New York that provide support services to several United Nations units financed from different sections of the budget, such as in Nairobi (section 29D), Geneva (section 29E) and Vienna (section 29F). Budgetary provisions for departmental administrations and general services (utilities, maintenance of premises, etc.) are also included in other sections of the budget where the Head of an organizational unit is also the Head of a United Nations office.</p> <p>Programme support costs These costs are partly financed by extrabudgetary funds. Those covered by the regular budget are included in the sections concerned.</p>																
2 United Nations Peacekeeping operations	<p>The administrative and support costs of each mission are presented in the respective mission budgets. The administrative and support costs of the Regional Service Centre in Entebbe, the United Nations Logistics Base at Brindisi and the support account for peacekeeping operations are presented separately.</p>																
3 FAO	<p>The administrative and common service and support costs are part of the enabling environment composed of four appropriations or budgetary chapters and their outcomes.</p> <table border="0"> <tr> <td>7 – Outreach</td><td>9 – FAO Governance, oversight and direction</td></tr> <tr> <td>7.1: Partnerships, advocacy and capacity-development, including South-South and triangular cooperation</td><td>9.1: FAO Governance</td></tr> <tr> <td>7.2: Communications</td><td>9.2: Oversight</td></tr> <tr> <td>7.3: Increased resource mobilization and effective project/programme management and delivery</td><td>9.3: Direction</td></tr> <tr> <td>8 – ICT</td><td>10 – Efficient and effective administration</td></tr> <tr> <td>8.1: ICT solutions and services</td><td>10.1: Efficient and effective management of human resources</td></tr> <tr> <td></td><td>10.2: Efficient and effective management of financial resources</td></tr> <tr> <td></td><td>10.3: Efficient and effective administrative services and enabling functions</td></tr> </table>	7 – Outreach	9 – FAO Governance, oversight and direction	7.1: Partnerships, advocacy and capacity-development, including South-South and triangular cooperation	9.1: FAO Governance	7.2: Communications	9.2: Oversight	7.3: Increased resource mobilization and effective project/programme management and delivery	9.3: Direction	8 – ICT	10 – Efficient and effective administration	8.1: ICT solutions and services	10.1: Efficient and effective management of human resources		10.2: Efficient and effective management of financial resources		10.3: Efficient and effective administrative services and enabling functions
7 – Outreach	9 – FAO Governance, oversight and direction																
7.1: Partnerships, advocacy and capacity-development, including South-South and triangular cooperation	9.1: FAO Governance																
7.2: Communications	9.2: Oversight																
7.3: Increased resource mobilization and effective project/programme management and delivery	9.3: Direction																
8 – ICT	10 – Efficient and effective administration																
8.1: ICT solutions and services	10.1: Efficient and effective management of human resources																
	10.2: Efficient and effective management of financial resources																
	10.3: Efficient and effective administrative services and enabling functions																
4 IAEA	<p>The administrative and common service costs are included under the appropriation of major programme 5 (policy, management and administration services). <i>Note:</i> Programme support costs levied on extrabudgetary contributions are accounted for separately from the regular budget.</p>																
5 ICAO	<p>Common and support costs are currently not fully centralized and are budgeted in various support departments (“supporting strategies”). Some costs are then allocated to the strategic objectives based on management’s best estimates as portion of the programme (strategic objectives) costs. Management and administration costs are presented separately broken down by function. Statement V and annual report of the financial year (and on the carry-over) to the Council, as well as the annual report of the Council to the Assembly, provide comparisons of budgets with the actual performance.</p>																
6 ILO	<p>Administrative and common service costs:</p> <ul style="list-style-type: none"> • Office of the Legal Adviser • Financial management • Human resources development • Internal services and administration • Strategic programming and management • Procurement • Information and technology management • Multilateral partnerships and development cooperation • Official meetings, documents and relation • Communication and public information <p>Programme support costs: support costs of development cooperation projects funded by income from extrabudgetary sources are presented separately.</p>																

Org.	13.1 Presentation of administrative and common services costs and support costs					
7 IMO	Included and shown in the budget presentation for information, but noting that the whole approval and management structure is a results-based approach using the Organization’s strategic directions					
8 ITC	Responses under the United Nations regular budget above would also cover ITC					
9 ITU	Most are centralized in the general secretariat, Financial Resources Management Department and Human Resources Management Department, as well as building maintenance, Information Services Department and other central costs. General secretariat accounts therefore for some 50 per cent of the total budget.					
10 UNAIDS	8 per cent of programme support costs built in donor’s total budget, and 1 per cent of United Nations levy, where applicable.					
11 UNDP	UNDP follows the harmonized cost-classification framework adopted by the agencies and a harmonized cost-recovery framework shared by UNICEF, UN-Women and UNFPA, as contained in document DP/FPA-ICEF-UNW/2020/1, approved by the Executive Board in its decision 2020/12.					
12 UNEP	By subprogramme. Yes, statement V of financial statements does provide comparison of budget and actual performance for the Environment Fund and regular budget.					
13 UNESCO	Management costs are budgeted under the general policy and direction and the corporate services parts of the budget. They include management (including Internal Oversight, Ethics, Office of the Director-General), Human Resource Management, Financial Management, Procurement and Travel, and Digital Business Solutions (ICT). Common services costs such as electricity, utilities and ICT licences are budgeted partly under corporate services, including under operational support and the headquarters common costs, as well as running costs within the field office management budget. Support costs are defined as a flat management rate charge applied on expenditure under voluntary contributions and revenue-generating funds to cover the management costs of the Organization. These management costs are of an indirect nature and cannot be directly attributed to a specific activity.					
14 UNFPA	The goods or services that are managed centrally and can reasonably be associated directly with the number of personnel/posts are considered direct costs and are apportioned across all funding sources and all types of budgets, and recovered from personnel costs through payroll surcharges (e.g. ICT licences). Assuming this relates to the institutional budget, UNFPA prepares zero-based budgeting as mentioned in table 14, where every manager is responsible for providing the budget proposals and relevant justifications. This is assessed at the level of the Resource Management Committee.					
15 UN-Habitat	Administrative and support costs are not distributed to programmes. Common services costs are distributed to programmes.					
16 UNHCR	Presentation of budget by chapters of expenditure as follows: <table><tr><td>A. Programme<ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Cash-based interventions• Joint United Nations contributions• Other expenditure</td><td>B. Programme support<ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure</td><td>C. Management and administration<ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure</td></tr></table>			A. Programme <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Cash-based interventions• Joint United Nations contributions• Other expenditure	B. Programme support <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure	C. Management and administration <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure
A. Programme <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Cash-based interventions• Joint United Nations contributions• Other expenditure	B. Programme support <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure	C. Management and administration <ul style="list-style-type: none">• Staff costs• Other staff costs• Consultants• Travel• Contractual services• Operating expenses• Supplies and materials• Furniture and equipment• Joint United Nations contributions• Other expenditure				
17 UNICEF	The integrated budget document includes a breakdown of the institutional budget by the following categories: <ul style="list-style-type: none">• Leadership and corporate direction• Corporate financial, ICT and administrative management• Staff and premises security• Corporate external relations and partnerships, communication and resource mobilization• Corporate human resources management• Country office oversight, management and operations support					

Org.	13.1 Presentation of administrative and common services costs and support costs
18 UNIDO	<p>Executive management costs (Office of the Director-General, Independent Evaluation Unit, Strategic Planning Unit, Gender Equality and Empowerment of Women Unit, Policymaking Organs) are under the programme/result “Policies and strategies for inclusive and sustainable industrial development and the Sustainable Development Goals”.</p> <p>Administrative costs (finance, human resources, procurement, general services) are under the programme/result “Excellence of corporate services and operations”.</p> <p>Common costs (premises, services shared with other Vienna-based organizations, contributions to joint activities with the United Nations organizations, United Nations Resident Coordinator Programme) are under the programme/result “Indirect costs”.</p> <p>Comparisons provided during the budget considerations contain the latest approved budget compared with proposed budgets.</p>
19 UNODC	<ul style="list-style-type: none"> • The budget for administrative services covers the resources of the Division for Management (Office of the Director, Financial Resources Management Service, Human Resources Management Service, Information Technology Service, General Support Section), the Headquarters central charge (Umoja), the Board of Auditors and the Office of Internal Oversight Services • The budget for common services (workstation support, building maintenance, medical services) is apportioned across subprogrammes • The budget for programme support costs (programme support cost fund) is presented at the aggregate level and across subprogrammes • The administrative and support costs are estimated based on the expected level of implementation of the technical cooperation programmes through the process of engagement with relevant divisions and sections • The variance analysis between approved budget and actual performance is provided in chapter IV, financial report, and statement V, statement of comparison of budget and actual amounts, of the annual financial report and audited financial statements. See A/78/5/Add.10 for the year ended 31 December 2022.
20 UNOPS	<p>UNOPS administrative and support costs are equivalent to all its corporate functions, based on the self-financing model of the organization. Thus, the support costs are equivalent to UNOPS indirect costs and are recovered through a management fee charged to the projects that UNOPS is implementing on behalf of partners. In line with the UNOPS Financial Rules and Regulations, these are all costs that do not directly benefit and cannot be attributed to client projects.</p> <p>UNOPS manages its common/shared services costs through a cost-recovery approach. Thus, these costs are attributed to the direct cost or indirect cost, depending on the use of cost drivers.</p>
21 UNRWA	Administrative costs are set up by each headquarters department, division and field office and categorized as executive management and administration costs financed in part by the United Nations regular budget and extrabudgetary contributions.
22 UN Tourism	<p>The following administrative costs are mainly under parts C (Support – direct to members); and D (Support – indirect to members):</p> <ol style="list-style-type: none"> Personnel costs (other than regular staff) Supplies, commodities and material Equipment, vehicles and furniture Contractual services <p>Support costs are not presented within the regular budget.</p>
23 UN-Women	<p>Support costs</p> <p>The integrated resource framework of the integrated budget includes the estimated support cost income related to cost-recovery charges on bilateral, multilateral and programme country resources that is to be applied directly to fund the institutional budget, based on the harmonized cost-recovery policy and methodology.</p>
24 UPU	Revenues and expenses presented by nature
25 WFP	<p>Given that WFP has no assessed contributions, all contributions must cover all associated costs, whether indirect, direct, or operational.</p> <p>Administrative and support costs are included as part of the programme support and administrative budget. The PSA budget covers all staff and non-staff costs at headquarters in Rome and global offices, the majority of regional bureaux costs and part of the management costs of country offices. It is funded solely by income derived from a pre-determined indirect support costs rate, currently set at 6.5 per cent of the voluntary contributions received from donors.</p>
26 WHO	<p>WHO does not use the distributed (apportioned) cost concept. Costs that by their nature cannot be attributed to a particular programme or activity are pooled in various cost centres.</p> <p>Costs of administrative services are budgeted for under strategic pillar 4. These cover the staff and activity costs of the Organization. They do not, however, include the individual, statutory obligation costs required under the Financial Regulations, such as the Tax Equalization Fund, which must be in place regardless of the results-based budget level and which are governed through the Financial Regulations, rather than the programme budget. The staff needed to manage these are proportionate in size to the that of the programme budget and so are budgeted for within that. However, the actual transactions concerned with statutory obligations are not costed within the approved programme budget.</p>
27 WIPO	The costs of administration, management and common services are reflected under separate strategic pillar (foundation).

<i>Org.</i>	<i>13.1 Presentation of administrative and common services costs and support costs</i>
28 WMO	<ul style="list-style-type: none"> • Common services (linguistic and conference services) are a separate appropriation part (part VII) • Administrative costs (human resources, finance, procurement, ICT, building operations), legal and the repayment of the loan for the WMO headquarters building are apportioned to the appropriation parts as a percentage of the direct budget for each appropriation part. • Support costs are not consolidated within the approved budget but presented as part of other regular resources.

Table 14
Budget increases (decreases)

Org.	14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting	14.2 Method of establishing cost increases/decreases estimates	14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve	14.4 Statutory increases (decreases)
1 United Nations Regular budget	<p>(a) Budget base is the revised appropriation (or for income sections, the revised approved estimates). Incremental budgeting. Budgets of two years are compared in financial terms mainly through calculations of resources growth, which is the ratio as a percentage of net increases (or decreases) at base rates requested by the Secretary-General for recurrent activities to the revalued base. Amounts to compensate for inflation are added to the amounts proposed at base costs in order to get the total level of the budget using current United States dollars.</p> <p>(b) Constant dollars (c) Full budgeting</p>	<p>In the preparation of budget proposals, the United Nations discounts non-recurrent items, factors in delayed impact (change in budgeted amount for posts resulting from changes in vacancy rates applied for the same post in previous budget cycle compared with the new budget cycle) and adds resources required by new mandates, technical adjustments and other changes.</p> <p>The full base year cost becomes the base amount for each of the years in the new year.</p>	<p>(a) Based on the consumer price index, as published by the <i>Economist</i> (b) No adjustments before or during the budget period. The baseline for the next budget period is adjusted, as needed. (c) No specific reserve for inflation</p>	If decided by the General Assembly
2 United Nations Peacekeeping operations	<p>(a) Zero-base budgeting for operational costs/incremental budgeting for staffing (b) Full budgeting</p>	The latest contract prices and rates available at the time of budget formulation are used in the budget.	Updated prices provided to the Committees, where applicable	If decided by the General Assembly
3 FAO	<p>The responses in this section are for the regular programme:</p> <p>FAO uses: (a) Incremental budgeting</p>	<p>The methodology of calculating the cost increases is approved by the governing bodies, as described in the cost increase section of the programme of work and budget.</p> <p>See Programme of Work and Budget 2024–2025 (paras. 132–145, C2023/3) and C 2023/3, web annex 11.</p>	<p>(a) FAO takes account of the inflationary factors in preparing the programme of work and budget and the expenditure forecasts during implementation. Inflationary increases and savings (decreases) are taken into consideration in the calculation of the cost increases and standard rates for the programme of work and budget.</p> <p>(b) Adjustments for the inflationary factors are applicable only: (i) when the programme of work and budget requires adjustments before or after its approval by the governing bodies; and (ii) to the expenditure forecasts during implementation. Budgetary appropriations and standard rates are not adjusted during the biennium.</p> <p>(c) There is no specially dedicated inflationary reserve. Inflationary impacts are managed during implementation as part of over-/under-/non-budgeted items.</p>	Statutory increases/decreases are part of the above-mentioned cost increase calculations, including those for staff costs that are bound by the Statute of ICSC.

Org.	14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting	14.2 Method of establishing cost increases/decreases estimates	14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve	14.4 Statutory increases (decreases)
4 IAEA	(a) Zero-base budgeting (b) Constant costs level (c) Full budgeting	Budget estimates are made annually following a constant cost level and budget exchange rate as used in the previous biennium in order to clearly present real-term changes for each major programme. Changes resulting from increasing demands and related programmatic needs are considered following the results-based approach, when establishing the budget level. Changes resulting from inflation are included separately as part of the price adjustment.	(a) The figure for the price adjustment (i.e. inflationary impact) is based on the long-term harmonized index of consumer prices for the euro area, as provided in the fourth quarter report of the European Central Bank's Survey of Professional Forecasters, adjusted for any correction factor for over/underestimates in the prior biennium. (b) During the budget year, any inflation or other costs increases have to be absorbed. The variance between the budgeted and actual rates are corrected in future biennia (e.g. the variances in the actual rates experienced for 2020–2021 were corrected in the budget for 2024–2025). (c) There is no inflation reserve.	Follows the United Nations common system
5 ICAO	Budget basis: appropriations of the last year of the current approved budget and real/actual costs incurred. Budget estimates consider known inflation parameters, ICSC salary scales, historic increase trends, statutory increases and budget ceiling, provided by the Governing Body (typically using zero-nominal growth approach). All parameters and assumptions disclosed	ICAO staff accounts for about 80 per cent of its regular budget. During budget preparation, staff composition is reviewed for all grades/steps (for the various locations), taking into account anticipated salary scales adjustments, possible cost increases, changes to the pensionable remuneration and adjustments in entitlement scheme (including insurance), together with statistics from previous years in terms of entitlement expenditure. Uncontrollable new costs, major existing commitments and/or substantial changes in non-staff costs are also considered.	Forecasting of inflation used in the budget preparation is done based on projections of inflation rates per location, weighted for anticipated level of expenditure in each location/currency. Each year may have a different level of inflation for each location, for the triennium. No adjustments are being made after the budget is approved and there is no inflation reserve.	Planned increases are incorporated into the budget estimates (i.e. staff costs such as step increments, contracts with external parties, known anticipated increases)

Org.	14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting	14.2 Method of establishing cost increases/decreases estimates	14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve	14.4 Statutory increases (decreases)
6 ILO	(a) Zero-based budgeting: budget baseline is the approved budget for the current financial period (b) Budget proposals in constant United States dollars (c) Full budgeting	ILO uses a zero-budget basis in each budget cycle for determining a baseline of all operational costs anticipated in the future biennium. The strategic and operational budgets are initially developed at constant cost rates to allow comparability of the approved previous budget with the new budget. An analysis is undertaken by cost component of the expenditures incurred during the current biennium, including a review of previously forecasted cost increases, of cost structures and of any anticipated changes in cost drivers. In conjunction with this, an analysis is undertaken of the geographical distribution of both current expenditure and of expected future expenditure as inflation varies significantly between and within regions where ILO operates. The projected percentage increases are applied to the biennial budget for each corresponding object of expenditure and geographical location. The budget projections make extensive use of verifiable and independent forecast data on consumer price indices and published data of authoritative bodies such as ICSC, the International Monetary Fund and central banks. Where the available inflation forecasts do not cover the full period of the budget, these forecasts are extrapolated for the biennium based on the latest available data and predicted trends made available by economic institutions. A review is also undertaken to determine the dollar equivalent of cost and price movements in local currencies since the last budget was adopted.	(a) Yes (see previous column) (b) No. WCF may be used to cover, inter alia, inflation in excess of the level provided for in the budget. (c) No	-
7 IMO	Zero real growth and zero nominal growth are used as baseline figures for reference and information, but a bottom-up budget proposal is prepared for each biennium.	A number of budgetary assumptions are used, including inflation and exchange rate, and a sensitivity analysis to changes in those assumptions is presented.	No automatic re-costing mechanism – this was clearly a risk in recent years	Included as a reference point in the budgetary assumptions
8 ITC	Responses under the United Nations regular budget above would also cover ITC			

<i>Org.</i>	<i>14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting</i>	<i>14.2 Method of establishing cost increases/decreases estimates</i>	<i>14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve</i>	<i>14.4 Statutory increases (decreases)</i>
9 ITU	Currently zero real growth as the amount of the contributory unit has been frozen since 2006 at SwF 318,000. The amount of the contributory unit has remained unchanged since 2006, at SwF 318,000 per unit, which corresponds to zero-nominal growth despite the increase by 10.1 per cent of the Geneva consumer price index during the period January 2006–March 2024. Had the contributory unit been indexed to the Geneva consumer price index, the amount of the contributory unit would now amount to SwF 350,100, an increase of SwF 32,100 (zero-real growth). The annual increase on the assessed contributions would amount to some SwF 13 million.	None. Absorbed within approved appropriations to the extent possible otherwise could be taken from the reserve account under exceptional circumstances (budget resolution): to authorize, during the implementation of the budget for 2024–2025, the Secretary-General to adjust the appropriations in relation to the items of expenses in (a) and (b) below, in accordance with changes incurred, through the use of the reserve account, provided that the reserve account is kept at the level prescribed in decision 5 (Rev. Bucharest, 2022): (a) Increases in salary scales, pension contributions and allowances, including post adjustments, applicable to Geneva, as adopted by the United Nations common system; (b) Fluctuations in the exchange rate between the United States dollar and the Swiss franc insofar as this affects the staff costs for those staff members on United Nations salary scales.	None. Absorbed within approved appropriations or reserve account. See previous column.	None. Absorbed within approved appropriations or reserve account. See previous column.
10 UNAIDS	Hybrid of incremental budgeting and semi-full budgeting	UNAIDS does not recast the budget within the budget cycle	Adjustments performed during the biennium are absorbed within the approved budgets	UNAIDS salaries are adjusted according to the United Nations salary scales and post adjustments, and other approved statutory adjustments.
11 UNDP	As all UNDP funding is voluntary, the organization relies on the continued commitment of support from its existing and new partners. Projections for the budget period are based on an analysis of past trends, donor spending plans and multi-year agreements, pipeline information, global economic forecasts, qualitative information on risks and market volatility, and inputs from UNDP regional bureaux and country offices. UNDP follows the common system costing as determined by ICSC for staff compensation and travel daily subsistence allowance.			
12 UNEP	Incremental budgeting/ expenditure patterns	Percentage estimates	Percentage estimates	N/A
13 UNESCO	(a) Budget base is the approved regular budget of the current biennium. Zero-based budgeting (b) Budget rate between the euro and United States dollar is determined at the time of the budget preparation (c) Full budgeting	Cost increases and decreases for the following biennium are determined on the basis of inflation expectations, ICSC salary scales, estimated cost of new initiatives and offsetting efficiencies and savings.	(a) Inflation forecasts are based on projections from reputable sources (e.g. World Bank, official French website providing cost of living indices (b) UNESCO does not hold an inflation reserve; therefore, increases during the biennium in excess of projected inflation must be absorbed by the approved budget	Statutory increases are budgeted on the basis of an analysis of available information such as ICSC recommendations, cost-sharing of the United Nations activities, leases, utilities, etc.

Org.	14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting	14.2 Method of establishing cost increases/decreases estimates	14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve	14.4 Statutory increases (decreases)
14 UNFPA	<p>UNFPA utilizes:</p> <p>(a) Zero-based model for preparation of the integrated budget operational/activities costs; incremental budgeting for the midterm review of the existing quadrennial budget;</p> <p>(b) Full budgeting.</p> <p>However, given that UNFPA is not an assessed contribution-driven organization, the budget is the function of expected resources mobilized for a given period. The budget is prepared (and subsequently managed) based on the best estimates of the income levels for the budget cycle. As a result, the budgeting technique will vary with the available resource projections.</p>	<p>Provision for cost increases is included Distinction is made between cost and volume increases</p> <p>Methodology: at the beginning of the quadrennium:</p> <ul style="list-style-type: none"> Position budget: all existing positions are recosted for the entire duration of the quadrennium taking into account cost increases, inflation and other parameters Operating budget: offices start at zero budget and then submit their estimated operating costs, which make up the operating budget for the quadrennium. UNFPA also performs a benchmarking of the operating budget for the new quadrennium against the recosted operating expenditures for the previous quadrennium, taking into account a weighted projected inflation. The difference between the benchmarked value and the submitted operating budget by the offices is represented as efficiency savings. 	<p>Adjustment is made based on the estimated inflation rates. There is no reserve.</p>	<p>Statutory increases relate to salaries and staff costs</p>
15 UN-Habitat	<p>(a) Budget base is revised appropriation, same as the United Nations Secretariat;</p> <p>(b) Constant dollar;</p> <p>(c) Full budgeting.</p>	<p>UN-Habitat follows same approach as the United Nations Secretariat</p>	<p>UN-Habitat follows same approach as the United Nations Secretariat</p>	<p>This follows the recommendations of ICSC</p>
16 UNHCR	<p>(a) Zero-base budgeting: the proposals for a new budget period are built up from scratch and costed item by item. The budget proposals are prepared by adding to and/or subtracting budgetary provisions for a given programme or activity already included in the preceding approved budget;</p> <p>(b) N/A;</p> <p>(c) Full budgeting: full budgeting (budgeting concept in which estimates include provision for all increase or decreases in prices and salaries that can be foreseen or that result from the projection in trends through the entire period covered by the estimates.</p>	<p>Cost increases are taken into account in estimated annual staff cost</p>	<p>(a) Forecasting: inflation is not forecasted. The costs are estimated as they prevail at the time of the budgeting in the year preceding the budget year. The inflation is not a factor in the budget;</p> <p>(b) Adjustments: N/A. Inflation and other cost increases are absorbed within the existing budget;</p> <p>(c) No inflation reserve.</p>	<p>The approved level of the UNHCR programme budget in a given budget period may be allowed to increase by up to 2 per cent if this results directly from exchange rate fluctuations (financial rule 208.3).</p>
17 UNICEF	<p>Budget base is the approved budget for the current financial period.</p> <p>(a) Zero-based budgeting;</p> <p>(b) Constant dollar;</p> <p>(c) Full budgeting.</p>	<p>Recost standard costs using updated salary scales and estimates of inflation</p>	<p>Forecasting is made only for salaries. For other costs, actual past experience is used. During the budget period, an inflation or other cost increases are absorbed within the budget.</p>	<p>Follows the common system</p>

<i>Org.</i>	<i>14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting</i>	<i>14.2 Method of establishing cost increases/decreases estimates</i>	<i>14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve</i>	<i>14.4 Statutory increases (decreases)</i>
18 UNIDO	Incremental budgeting. Appropriations of the previous period are verified for validity in the new period; new sources, if applicable, added; expected price changes taken into account (inflation) Full budgeting	This process consists of two steps. First, the resource requirements expressed at previous period rates are recosted to reflect the actual cost structures of the previous period (to match the budget to the actual cost levels). Then, the requirements are further adjusted in line with expected cost increases (inflation) for the planned period.	(a) Enquiries/Research undertaken to various Austrian institutions and the European Central Bank for the expected inflation in the relevant period. Information/feedback on expected changes in staff salaries is sought from ICSC, which is the commission regulating the staff salaries and entitlements; (b) Adjustments are applied on an annual basis. Second-year budgets of the biennium budget are adjusted for the expected inflation in the first year and then in the second year of the biennium; (c) No inflation reserve.	Follows the United Nations common system
19 UNODC	Incremental budgeting	The budget base is the revised budget estimate of the previous period, adjusted for exchange rate, inflation and standard costs. Increases/decreases are budgeted based on the strategic priorities for the biennium.	Forecasting is made for salaries. For other costs, actual experience is used. In off-budget years, adjustments for inflationary increases are reflected in the budget through the implementation report. The budget does not include a reserve for inflation.	Follows the United Nations common system and the recommendations of ICSC
20 UNOPS	(a) Incremental budgeting; (b) Constant cost level in United States dollars; (c) Full budgeting adjusted for vacancy rate.	Consultation with the business units for any required changes based on their workplans, consideration of inflation	Inflation is forecasted for the budget estimates submission and reflected as adjustments through the annual budgeting, as required.	Expected increases in personnel costs are considered
21 UNRWA	Mixed approach: zero budgeting and incremental budgeting	A baseline operational budget is developed that is based on the previous year's parameters adjusted for known mandatory changes such as salary step increases as well as other increases resulting from approved decision notes from the Commissioner General/Executive Office, as well as adjustments relating to non-recurring elements (such as one-off costs for individual service providers and office equipment) in accordance with costs which are known at the time of budget finalization. The budget increases are aspirational and aligned with the strategic plan; however, the costing is subjected to comparatives of existing secured, likely and probable income forecasts.	Mandatory cost increases such as those related to staff and adjustments associated with relevant reforms are made and forecasts are embedded in the calculation of costs. Inflationary adjustments are checked through currency adjustment factors monitored regularly. There are no inflationary reserves set up.	All statutory increases follow the recommendations of ICSC where applicable and are included in the baseline budgets.

<i>Org.</i>	<i>14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting</i>	<i>14.2 Method of establishing cost increases/decreases estimates</i>	<i>14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve</i>	<i>14.4 Statutory increases (decreases)</i>
22 UN Tourism	See table 2, column 2.1. UN Tourism proposes either a zero or a positive increase in assessed members' contributions based on previous years' ones, but not on the entire budget as such. Increase threshold 7.5 per cent	Mainly based on inflation	(a) Forecasting based on reference international organization indicators; (b) N/A within the same biennial budget; (c) N/A.	Mainly staff salaries, in line with ICSC requirements
23 UN-Women	Based on resource mobilization targets, a combination of both zero-growth and/or incremental budgeting, cost-effectiveness, value for money and the identification of efficiencies and cost attribution to absorb anticipated non-discretionary inflationary cost increases and volume increases within an overall budget-neutral approach	For post-related costs, based on proforma costs including non-discretionary items, estimated vacancy rates; for non-staff costs, inter-agency agreements, inflationary cost variables and/or efficiencies	N/A	-
24 UPU	Budget base is the approved budget for the current period Zero-based budgeting Constant cost level in Swiss francs Full budgeting		Not taken into account	
25 WFP	Zero-based budgeting/incremental budgeting: (a) is the closest to the corporate budget methodology of WFP, while not purely zero based/incremental. Zero-based budgeting applies to country strategic plans.	Corporate budget: The annual level of the programme support and administrative budget is determined by the global forecast for the year that derives the related level of indirect support cost income, which funds the programme support and administrative budget. The corporate budget process is guided by WFP Leadership Group corporate priorities. Country-level budgeting: Annual budget requirements are determined at the country strategic plan/country portfolio budget conception stage. Any increases and/or decreases are determined by programmatic needs assessments, changes in operational context and funding availability.	The economic outlook and projected global inflation are accounted for during the management plan and country strategic plan budgeting process and include adjustments for staff costs through the standard position cost rates, and provision/reduction for non-staff costs inflationary components.	The costs of meeting statutory requirements, include the funding commitments of WFP to the United Nations jointly financed activities and other centrally managed activities that are budgeted under the programme support and administrative budget. The United Nations jointly financed bodies include CEB, ICSC, JIU and the Department of Safety and Security. The cost increase is dictated mainly by the cost drivers used in the calculation of the cost of United Nations jointly financed bodies, which are the number of positions and the level of expenditure.

<i>Org.</i>	<i>14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting</i>	<i>14.2 Method of establishing cost increases/decreases estimates</i>	<i>14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve</i>	<i>14.4 Statutory increases (decreases)</i>
26 WHO	(a) Zero-base budgeting; (b) Constant dollar; (c) Full budgeting.	<p>Within a biennium, increases to the programme budget level must be approved by Member States through resolutions or decisions of the Executive Board or World Health Assembly.</p> <p>When a resolution or decision is presented to either body, it includes a section detailing whether the results called for can be accommodated within the approved envelope of the programme budget or whether an extension beyond that will be required. This has to be considered in the context of the whole of WHO since a degree of internal reprogramming may be able to accommodate the expenditure. However, if the envelope needs to be increased, then in adopting such a resolution or decision, the governing bodies mandate an effective increase over the approved level of the programme budget.</p> <p>From one biennium to the next, increases and decreases arise from changes in prioritization of different results, some of which may require costlier interventions than others. The results are prioritized each biennium and are based on technical requirements, not historical budget levels (although these may be similar should the technical requirements remain similar themselves). Experience in implementation can also inform this. Should the entire results structure change due to changes across the general programmes of work, the entire programme budget must de facto be recosted.</p>	See the programme budget document for 2024–2025 (A76/4, p. 40) for discussion.	
27 WIPO	<p>Zero based-budgeting (results-based) Full budgeting</p> <p>Flexibility formulas for the global intellectual property systems (programme of work and budget 2024–2025, appendix C)</p>	Workload drivers, inflation, change in assumptions and other parameters	Inflation assumption is built into the budget	Built into the budget

Org.	14.1 Techniques used: (a) Zero-base budgeting (b) Constant cost level in respective currency (c) Full or semi-full budgeting	14.2 Method of establishing cost increases/decreases estimates	14.3 Inflationary increases (decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve	14.4 Statutory increases (decreases)
28 WMO	(a) Zero-base budgeting for programmatic cost; (b) Incremental budgeting for administrative costs; (c) Full budgeting: forecast impact of exchange rates, salary increases, other inflationary impacts are considered when developing the budget estimates.	<ul style="list-style-type: none"> For inflation estimates, utilize the World Economic Outlook Database for Switzerland price increase estimates For salary increases, utilize historical ICSC changes plus any known changes Exchange rates are assumed to be constant, as vast majority of expenditures under regular budget are Swiss franc denominated For recurrent administrative cost (in particular ICT and building) financial impact of revised or new contracts 	(a) For inflation estimates, utilize the World Economic Outlook Database for Switzerland price increase estimates; (b) Inflation is considered in the budgetary figures that are presented, adjusted in line with the forecast inflation. Indicative analysis on inflation is provided in the budget document and presentation to budget review and approval bodies. Significant changes from inflation estimate to actual (or from original estimate to revised estimate) would be considered in the second biennial budget proposal if significant – otherwise, costs would be absorbed (c) No inflation reserve is set.	For salary increases, utilize historical ICSC changes, plus any known changes

Table 15
Currency fluctuations

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
1 United Nations Regular budget	United States dollar = 80.6 per cent Swiss franc = 13.5 per cent Euro = 2.7 per cent Other = 3.2 per cent (A/78/614, table 6, indicates the distribution of the currency use. In the past it was assumed that the full budget was spent in local currency.)	No	Prevailing United Nations operational rate of exchange is applied as budget is consumed. For the currencies that are hedged (euros and Swiss francs), gains/losses are recorded periodically to adjust for differences between the United Nations operational rate of exchange and the budgeted vacancy rate.	No forecasting. Budget assumes the latest known rates (either forward rates or spot rates)	When closing the final accounts for a financial period, any negative balance on the account for “loss or gain on exchange” shall be debited to other expenses, while any positive balance on the account for “loss or gain on exchange” shall be credited to other/miscellaneous revenue. (ST/SGB/2013/4, rule 106.5 (c)). Gains or losses from hedging are distributed by entities based on their budget/currency utilization.
2 United Nations Peacekeeping operations	Actual currency usage for peacekeeping used to show that approximately 89 per cent of payments are in United States dollars and 7 per cent in euros, 2 per cent in West African CFA franc and 1 per cent in Central African CFA franc (XAF) (totalling 10 per cent exposure to the euro, given that the West African CFA franc and the Central African CFA franc are pegged to the euro).	N/A	Prevailing United Nations operational rate of exchange is applied as budget is consumed.	No forecasting. The budget applies the latest United Nations operational rate of exchange available at the time of budget formulation.	When closing the final accounts for a financial period, any negative balance on the account for “loss or gain on exchange” shall be debited to other expenses, while any positive balance on the account for “loss or gain on exchange” shall be credited to other/miscellaneous revenue (ST/SGB/2013/4, rule 106.5 (c)).
3 FAO	The United States dollar/euro currency split of the 2024–2025 net budgetary appropriations is 56/44 (net of miscellaneous income). See Conference resolution 4/2023 (C 2023/REP).	The currency risk for the euro is mitigated through the split assessment, which matches the currencies of estimated expenditures (budgets) and income (assessed contributions by member nations). The Special Reserve Account) could be used, inter alia, to finance extra costs due to movements of exchange rates (see table 7). See Programme of Work and Budget 2024-25 (C2023/3) C, Financial and budgetary dimensions (paras. 131–177) and web annex 11.	The estimated euro expenditure is budgeted in euros and presented in United States dollars at the constant budget rate of exchange established for the biennium. The euro expenditure includes those in euro-linked currencies.	FAO reviews various sources of information to predict the exchange rates, mainly for the euro, to assess the budgetary impacts. It includes forecasts by the Economist Intelligence Unit, spot market rates and the latest United Nations operational rate of exchange.	See column entitled “Reserve for currency fluctuation”.

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
4 IAEA	Over 80 per cent of the expenses are euro-related; the second largest currency in use is the United States dollar.	No	In the IAEA budget document and accounts, the euro appropriations and a “split system” of assessments are retained. The average United Nations exchange rate experienced during the year is applied to the United States dollar portion of the appropriation.	No	IAEA protects itself against currency fluctuations by a “split appropriation and assessment system”. Taking into account that IAEA incurs a large portion of its expenditures in euros and a smaller amount in United States dollars, the system was devised to assure that member States’ contributions would provide the necessary purchasing power to implement the programme smoothly.
5 ICAO	65 per cent Canadian dollars and 35 per cent United States dollars for the regular budget (all non-Canadian dollars are considered as United States dollars)	None	65 per cent Canadian dollars and 35 per cent United States dollars for the 2023–2025 regular budget. Appropriations are in Canadian dollars.	None	Split assessment. ICAO incurs a large portion of its expenditures in Canadian dollars and, with the split assessment, member States’ contribution in this currency (Canadian dollars) provides the necessary purchasing power and reduces exchange risks.
6 ILO	56 per cent Swiss franc; United States dollar approximately 30 per cent; others approximately 14 per cent	No specific reserve	Upon approval of the programme and budget, a budget rate and in accordance with the Swiss franc assessment system, a forward purchase is made that sets the budget rate of exchange for the entire biennium. The primary source of revenue to finance the Organization’s regular budget activities is assessed contributions from member States that are paid in Swiss francs. Prior to the beginning of each biennial financial period, the Organization hedges its forecast United States dollar requirements for the following two years with foreign exchange forward purchases.	N/A (see previous column)	Under the Swiss franc assessment system, gains and losses that result when actual exchange rates vary in relation to the budget rate of exchange will be recorded under an exchange equalization account.

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
			Derivative financial instruments in the form of forward purchase contracts are acquired for the purpose of ensuring that the amount of Swiss francs receivable from member States for their assessed contributions for the following biennium are sufficient to meet the Organization's United States dollar requirements for its regular budget. The United States dollar/Swiss franc spot rate at the date of the forward transaction defines the budget rate of exchange for the biennium.		
7 IMO	Overwhelmingly in pound sterling, a small proportion in United States dollars	WCF	A budgetary rate is set, but (non-pound sterling) expenditure is charged at the United Nations operational rate of exchange, a difference being charged to WCF	Bank of England forecasts used to set assumptions	Charge to WCF
8 ITC	Responses under the United Nations regular budget above would also cover ITC				
9 ITU	Some 12 per cent (pension mainly)	None. Absorbed within approved appropriations	Yes. United Nations exchange rate	None. Absorbed within approved appropriations to the extent possible, otherwise could be taken from the reserve account under exceptional circumstances. Budget resolution by council (see table 14, column 14.2)	In the regular budget (expenses or revenue)
10 UNAIDS	Budget currency is 100 per cent United States dollar	There is no reserve for currency fluctuation.	Each month, there is a programme run by the system for the re-evaluation of the different currencies used by the Organization.	Yes, for revenue forecasting and budget planning	The net of realized or unrealized foreign exchange gains or losses is recognized as finance revenue or cost, depending on the final annual balance.

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
11 UNDP	The functional currency of UNDP is the United States dollar. Approximately 40 per cent of annual expenditure is incurred in non-United States dollars.	No designated reserve for currency fluctuation	All budgeting is done in United States dollars.	N/A	<p>For incoming resources (that have an impact on the United States dollar value of budgets): Rule 126.04: Payments of voluntary contributions intended for credit to UNDP that are in United States dollars shall be recorded as revenue in the actual amount received by UNDP. Payments of voluntary contributions in other than United States dollars shall be recorded as revenue expressed in United States dollars at the United Nations operational rate of exchange in effect on the date of payment. Rule 126.06: (a) Gains or losses resulting from exchange adjustments arising from payment of voluntary contributions shall be recorded separately as an offset to these contributions; and (b) exchange adjustments arising from other financial transactions shall be recorded separately as miscellaneous revenue or expenses, as appropriate.</p> <p>For expenditure: Rule 125.05: The Treasurer shall communicate the United Nations operational rate of exchange to the organizations of the United Nations system associated with the implementation of UNDP programme activities and UNDP country offices for their use in the recording of all UNDP-financed activities. Rule 126.10: When a commitment is incurred in currencies other than United States dollars, it shall be recorded in the accounts in the United States dollar equivalent at the prevailing United Nations operational rate of exchange. If at the time of payment currency fluctuation has resulted in a change in the United States dollar equivalent from the original amount committed, the difference is to be charged or credited to the same account against which the commitment was recorded. In such cases, an amendment to the original commitment document is not required. Valid commitment at 31 December should be revalued to reflect the United Nations operational rate of exchange in effect on that date, and an amended commitment document be issued, if the revalued obligation exceeds the original by the amount specified by the Chief Procurement Officer in accordance with rule 120.02. Rule 126.14: (a) For purposes of accounting for and reporting on UNDP assets, liabilities and transactions, and the maintenance of other financial records, other currencies will be translated into United States dollars at the United Nations operational rate of exchange in effect on the date of the report or the date of the transaction as may be appropriate; and (b) when the United Nations operational rate of exchange for a currency has been revised, any asset or liability held in that currency shall be revalued, for financial statement purposes, in terms of United States dollars and any gain or loss shall be debited or credited to miscellaneous revenue.</p>

Org.	15.1 Proportion of expenses in currencies	15.2 Reserve for currency fluctuation	15.3 Application of exchange rate to the budget currency	15.4 Forecasting of exchange rates	15.5 Handling of exchange losses and gains												
12 UNEP	Budget in United States dollars	Managed within available budgets	N/A	Managed centrally by United Nations Headquarters	Managed within operational funds. See also column 4.1 for the specific arrangement in the Multilateral Fund.												
13 UNESCO	Budgeted and billed at 53 per cent in United States dollars and 47 per cent in euros for the regular budget (this split is estimated for each biennial budget and may differ based on needs)	UNESCO does not have a reserve for currency fluctuation. This risk is intended to be managed through a split assessment and corresponding budget controls	UNESCO records its transactions using the United Nations operational rate of exchange. However, given that the budget is established and billed at a fixed budget rate, the execution of the regular budget is also reported at the fixed budget rate.	Exchange rate for the United States dollars /euros used for the billing of the split assessment is set at the rate applicable at the time of planning. If significant shifts are observed between the time of planning and budget approval, the rate may be changed.	Exchange differences are to be absorbed by the budget.												
14 UNFPA	UNFPA maintains its budgets in United States dollars only.	N/A	N/A	N/A	There is no reserve for foreign exchange gains or losses.												
15 UN-Habitat	N/A	N/A	N/A	N/A	N/A												
16 UNHCR	<p><i>Note:</i> The following summary reflects the disbursements made out in 2022, by currency. However, it is not yet available in 2023.</p> <table><tr><th>Currency of the outflow</th><th>Percentage of cash outflows/ disbursements for 2022</th></tr><tr><td>United States dollar</td><td>47.2</td></tr><tr><td>Euro and correlated currencies</td><td>16.2</td></tr><tr><td>Swiss franc</td><td>3.2</td></tr><tr><td>Other currencies</td><td>33.4</td></tr><tr><td>Total</td><td>100</td></tr></table>	Currency of the outflow	Percentage of cash outflows/ disbursements for 2022	United States dollar	47.2	Euro and correlated currencies	16.2	Swiss franc	3.2	Other currencies	33.4	Total	100	UNHCR does not have a dedicated reserve for currency fluctuations.	The proposed budget uses the United Nations operational rate of exchange prevailing at the time of planning/budgeting in the second quarter of the preceding year. For detailed planning after the budget is approved in the last quarter of the preceding year, the approved budget is recosted based using the most current United Nations operational rate of exchange at that time.	No forecast is made. UNHCR uses a needs-driven budget methodology where operations in cooperation with stakeholders factor in the anticipated needs of forcibly displaced and stateless people for the relevant year. UNHCR does not engage in projections on currency rate fluctuations and does not have budget reserves or contingencies for this purpose.	Exchange rate gains and losses are effectively managed at the implementation stage by the Treasury and Cash Service. UNHCR evaluates and assesses foreign exchange risk against set tolerance levels based on inbound and outbound cash flows. It holds a well-diversified global currency portfolio that is mostly naturally hedged in that it benefits from a very high diversification of currencies with inflows in approximately 10 currencies and outflows in 100.
Currency of the outflow	Percentage of cash outflows/ disbursements for 2022																
United States dollar	47.2																
Euro and correlated currencies	16.2																
Swiss franc	3.2																
Other currencies	33.4																
Total	100																
17 UNICEF	Roughly 25 per cent is in United States dollars and the remainder in some 160 currencies	None. UNICEF uses natural hedges to minimize foreign exchange exposure.	United Nations operational rate of exchange	No forecasting	Applied to the funding source that gave rise to the exchange gain/loss												
18 UNIDO	85–90 per cent in euros 10–15 per cent in other currencies, mainly United States dollars	Yes	No	No	Yes. Foreign exchange gains and losses are handled within the foreign exchange reserve.												

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
19 UNODC	The financial assets and liabilities of UNODC are primarily denominated in United States dollars. Non-United States dollars financial assets primarily relate to voluntary contributions, cash pool assets and receivables held to support local operating activities where transactions are made in local currencies. Whenever possible, UNODC maintains bank accounts in United States dollars. The proportion of expenses in non-United States dollar currencies fluctuate depending on the requirement of the project activities. As the most significant exposure to currency risk relates to the cash pool and voluntary contributions, foreign currency sensitivity analysis is included in the financial statement for currencies that have major exposure (euros, Colombian pesos, etc.).	No specific reserve	The consolidated budget is prepared in United States dollars. It reflects the most recent exchange rate.	Exchange rates are not forecasted since the prevailing exchange rates are applied at the time of budget preparation.	Exchange rate losses and gains are absorbed within the budget of the period.
20 UNOPS	All expenses are recorded in United States dollars in UNOPS financials. For payments processed in local currency (non-United States dollars), the translation is done using the prevailing United Nations operational rate of exchange. Over the full year 2022, the top 10 currencies of expenditure were as follows: United States dollar: 44.14 per cent Mexican peso: 34.92 per cent Quetzal: 4.11 per cent New Israeli shekel: 3.64 per cent Argentine peso: 2.12 per cent Kyat: 1.62 per cent Euro: 1.53 per cent Yen: 1.02 per cent Honduran lempira: 0.99 per cent Central African CFA franc: 0.49 per cent	N/A	Budget is formulated on a United States dollar basis, which is also the reporting currency. In cases where the underlying expense is in other currencies, this is reflected in the actual expenses using the prevailing United Nations operational rate of exchange.	N/A	Adjusted against actual expenditure on a regular basis

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
21 UNRWA	It can be expenses or income	UNRWA does not have a reserve for currency fluctuation	UNRWA uses the United Nations operational rate of exchange for recording transactions and revaluing monthly.	The income forecast is based on the last United Nations operational exchange rate issued in the preceding year and is periodically updated.	The exchange gains (losses) are expensed to programme budget unless they are identified as related to an earmarked fund and are charged to the relevant fund accordingly
22 UN Tourism	All expenses are budgeted in euros.	N/A	Expenses in other currencies (mainly salaries of staff in the Professional and above categories and United Nations cost shared contributions in United States dollars) are budgeted at the latest United Nations operational rate of exchange applicable.	Only considered if very material with respect to the euro.	Credited to miscellaneous revenue under the General Fund.
23 UN-Women					
24 UPU	90 per cent Swiss franc	No	No	No	Maintaining minimum exposure on foreign exchanges
25 WFP	30 per cent	N/A	United Nations operational rate of exchange	Foreign exchange forward contracts are used to hedge the euro versus United States dollar exchange exposure on programme support and administrative budget staff costs incurred at headquarters, the Berlin and Brussels offices and the regional bureau Dakar, where the local currency, the CFA franc, is pegged to the euro, in line with the hedging policy approved by the Executive Board at its annual session in 2008.	Exchange gains and losses on contribution receipts are charged or credited to respective contributions/grants. Financial rule 113.6 states that for programme accounts, losses and gains on exchange shall be charged or credited to the account of the programme concerned, when feasible. This is considered feasible for purchased and sale of currencies. Gains/losses arising on other payments and receipts as well as revaluation gains/losses are charged/credited to the General Fund.

<i>Org.</i>	<i>15.1 Proportion of expenses in currencies</i>	<i>15.2 Reserve for currency fluctuation</i>	<i>15.3 Application of exchange rate to the budget currency</i>	<i>15.4 Forecasting of exchange rates</i>	<i>15.5 Handling of exchange losses and gains</i>
26 WHO	51 per cent	N/A. WHO uses several foreign exchange hedging techniques and programmes to minimize the risk of exchange rate movements. The goal of the foreign exchange hedging programmes is to provide a period of certainty for future exchange rates on both contributions and major expenses, to delay the impact of significant exchange rate movements on budget holders and thus to provide time for budgets to be adjusted for those movements. In addition, the issuance of a portion of assessments for contributions in Swiss francs helps to mitigate the currency risk of headquarters expenditure in Swiss francs.	Financial regulation 4.4: "As the programme budget is approved in United States dollars, and considering the measures under Regulation 6.6, the Director-General is authorized to undertake foreign exchange hedging transactions to minimize the foreign exchange risk to the Organization." This section was amended in 2024 (see WHA76/20) to reflect the fact that the exchange rate facility is no longer used. Instead, the Director-General manages the foreign exchange risks, considering the United States dollar and Swiss franc assessments. Foreign exchange risks due to movements in foreign exchange rates are managed through the partial assessment of contributions in Swiss francs, and by the transaction of forward foreign exchange contracts to lock in future exchange rates for currencies to which the Organization has significant exposure. See also document A66/32 relating to foreign exchange risk management. See also A76/4, p. 40.		Foreign exchange implications are typically charged to the funding source of the transaction. Changes in the movement of asset and liability accounts are charged to the Common Fund, including exchange gains and losses.
27 WIPO	The majority of WIPO expenses are in Swiss francs.	N/A	Only applicable for United Nations Joint Staff Pension Fund budgetary provision	Assumption made for United Nations Joint Staff Pension Fund budgetary provision	On expenditure, absorbed by overall budget
28 WMO	Less than 10 per cent of regular budget expenses denominated in currencies other than Swiss francs	None	Exchange rates are assumed to be constant as the vast majority of expenditures under regular budget are denominated in Swiss francs.	Given the high proportion of Swiss francs in the regular budget, no forecasting of exchange rates is performed within the regular budget	Exchange gains and losses form a part of miscellaneous income and impact the calculation of cash surplus or deficit.