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**Programme of work and budget and other administrative and
budgetary issues**

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the proposed programme of work and budget of the United Nations Environment Programme (UNEP) for the biennium 2026–2027 (UNEP/EA.7/4) as a supplement to the medium-term strategy for 2026–2029 (UNEP/EA.7/3). During its consideration of the budget document, the Committee received additional information and clarifications, concluding with written responses dated 23 October 2025.

2. UNEP is responsible for leading and coordinating action on environmental matters within the United Nations system and globally. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolution 2997 (XXVII), and by the Governing Council of UNEP in its decision 19/1. That decision set out the Nairobi Declaration on the Role and Mandate of the United Nations Environment Programme, which the General Assembly subsequently endorsed in 1997 in the annex to its resolution S-19/2 and further reaffirmed in its resolutions 53/242, in 1999, and 66/288 and 67/213, in 2012. In General Assembly resolution 70/1, Member States recognized the importance of the environmental dimension to the successful implementation of the 2030 Agenda for Sustainable Development (A/80/6 (Sect.14), para. 14.1).

II. Proposed programme budget for 2026–2027

A. Financial overview

3. Section VI of document UNEP/EA.7/4 presents the proposed UNEP budget for 2026–2027, detailing resource allocations by subprogramme and funding source, as well as efforts by UNEP to optimize resource mobilization and human resources. The financial framework of UNEP comprises four sources of funding: (a) the United Nations regular budget allocations, which are approved by the General Assembly; (b) the Environment Fund; (c) earmarked funds and programme support costs; and (d) the global trust funds. The Environment Assembly approves the programme of work, the medium-term strategy and the Environment Fund budget of UNEP (UNEP/EA.7/4, para. 10).

* UNEP/EA.7/1.

1. Overall financial resources

4. Section VI and tables 5 (a) and 5 (c) of the budget document present the UNEP budget for 2026–2027, including resource allocations by subprogramme and funding source. The resource requirements of UNEP for 2026–2027 in the amount of \$1.113 billion comprise the Environment Fund (\$200 million), earmarked funds (\$448.4 million), the global trust funds (\$378.1 million), programme support costs (\$44.8 million) and the regular budget (\$41.7 million). The document indicates that the increase in resource requirements from \$872.3 million in the 2024–2025 period results mainly from an effort to align the budget with the recent expenditure trends and the changing funding landscape (*ibid.*, para. 20). It also indicates that the budgetary figures for 2026–2027 will change because of United Nations-wide and UNEP-wide strategic initiatives that are taking place concurrently (*ibid.*, footnote 4).

5. Upon enquiry, the Advisory Committee was informed that, as regards the budget level and expenditures, the baseline budget for 2024–2025 was an extension of the budget for the 2022–2023 biennium, as decided by the Environment Assembly during the coronavirus disease (COVID-19) period. The budget for 2022–2023 had been developed in 2020–2021, a period of notable funding increases that had lasted until the end of 2024. The 2026–2027 biennium budget of \$1.113 billion, while appearing to be an increase from the 2024–2025 budget developed in 2020–2021, in fact represented a decrease from the actual 2022–2023 expenditure level of \$1.275 billion and the projected 2024–2025 expenditure of \$1.397 billion. Furthermore, the projected expenditure of the earmarked funds and the global trust funds (the Global Environment Facility and the Green Climate Fund) for 2024–2025 was higher than the 2026–2027 programme of work budget due to the multi-year nature of the previously secured income and was therefore not representative of the current funding landscape. The budgets by funding type for the bienniums 2022–2023, 2024–2025 and 2026–2027 are shown in table 1. **The Advisory Committee notes the information provided and trusts that financial performance information, including on the evolution of expenditures (actual and projected) by object or category of expenditures as compared with planning estimates, as well as explanations of variances, will be provided as supplementary information in future budget reports.**

Table 1

Budget by funding type, 2022–2023, 2024–2025 and 2026–2027

(Millions of United States dollars)

<i>Funding type</i>	<i>2022–2023</i>		<i>2024–2025</i>		<i>2026–2027</i>
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Projected expenditure</i>	<i>Budget envelope</i>
Environment Fund	200	174	200	177	200
Regular budget	47	42	46*	41	42
Earmarked funds	322	490	322	622	448
Programme support costs	32	51	32	58	45
Global trust funds	272	517	272	500	378
Total	873	1 275	872*	1 397	1 113

* The 2024–2025 regular budget figure has been updated according to the actual appropriation approved by the General Assembly, and the total budget envelope figure has also been updated accordingly.

6. The Advisory Committee was also informed that, as regards the planned budget, UNEP remained cautiously optimistic about achieving its resource mobilization targets for the 2026–2027 biennium. The volatility of extrabudgetary funding, however, combined with increasing demands for accountability and alignment with donor-specific priorities, presented notable challenges, and success would depend on the ability of UNEP to demonstrate impact, maintain strategic flexibility and adapt to the evolving donor landscape. The Committee was furthermore informed that the planned budget had been developed through a consultative process with stakeholders, drawing on historical extrabudgetary resource mobilization trends, past programme performance, current pipelines and existing multi-year agreements that provided a degree of assurance regarding resource flows. The budget was also aligned with the UNEP results framework, which included measurable impacts, outcomes and indicators to track progress and ensure transparency and accountability.

7. As regards the 2026–2027 budget formulation, the Advisory Committee was informed that, in response to funding landscape changes, UNEP had combined aspiration with realism in terms of the following: (a) unearmarked extrabudgetary funds of the Environment Fund remained at the previous budget level of \$200 million; (b) earmarked extrabudgetary funds were applied at 70 per cent of 2024

expenditure levels, and doubled to reflect the biennium years; (c) programme support costs were applied at 10 per cent of the earmarked extrabudgetary amount; (d) global trust fund levels were applied based on fund managers' projections; and (e) the regular budget was in line with the revised 2026 estimates under the UN80 Initiative, incorporating a 15 per cent budget reduction and 20 per cent post reduction, and also factored in the cost of the eighth session of the Environment Assembly, expected to take place in 2027.

8. The Advisory Committee was also informed of the mitigation measures planned to adapt to the decline in extrabudgetary funding, which included diversifying the donor base by engaging non-traditional partners while internally reprioritizing to ensure that resources were directed towards high-impact and strategically aligned programmes; engaging with current and new partners in innovative ways; consolidating and streamlining processes, reducing redundancies and optimizing the administrative footprint to enhance operational efficiencies; and intensifying donor engagement and advocacy efforts to re-establish funding commitments, demonstrating value for donor investments and actively engaging governing bodies on the risks of underfunding. **The Advisory Committee notes the current estimated reductions in income and the measures planned by UNEP to mitigate the decline in funding, including efforts to diversify the donor base (see paras. 16–19 below). The Committee trusts that more information on measures to contain costs and their financial impact will be provided to the Environment Assembly at the time of its consideration of the present report.**

2. Environment Fund

9. The overall anticipated budget for the Environment Fund is \$200 million, of which 77.9 per cent is allocated to the seven subprogrammes, 18.1 per cent is allocated to the policymaking organs, executive direction and management and programme support and 4 per cent is allocated to funding the programme reserve. The resources under the Environment Fund provide for 331 staff positions distributed across programmes and subprogrammes based on a staff alignment exercise that mapped each position to the subprogramme to which it primarily contributes (UNEP/EA.7/4, paras 21–23).

10. Upon enquiry, the Advisory Committee was informed that the Environment Fund, which is the unearmarked extrabudgetary fund of UNEP, served as one of the core funding sources of UNEP, with the same budget level as in previous bienniums. It was funded by unearmarked voluntary contributions (extrabudgetary) from Member States using the voluntary indicative scale of contributions, to support the core programme of work of UNEP. The 2026–2027 budget level reflected a combination of aspiration and realism, where during the past six years fund income had grown from \$70 million to its record level of \$90 million, both in 2023 and 2024, while the number of Member States contributing to the fund had grown from 85 to 104.

11. In terms of the funding decreases, the Advisory Committee was informed that the income of the fund (contributions against pledges received) in 2025 was expected to decrease by more than 10 per cent from the 2024 level, or from \$90 million to \$80 million, under the best predictable scenario, due to reduced payments from some major funding partners. A further 10 per cent reduction was expected in 2026 based on information available from some of the other top 15 funding partners, which were currently reprioritizing their national budgets. Furthermore, UNEP currently had \$4.5 million in outstanding unpaid contributions to earmarked grants, with the contributions of one Member State at risk of being forfeited if the cancellations or non-payments were confirmed.

12. The Advisory Committee was informed that, while recognizing the changing trends and the challenges of some of the top funding partners, UNEP believed that it was important to build on the momentum and retain the previous budget level, with a continued widening of the funding base through expanding the number of contributing Member States and seeking higher contributions from Member States that were not yet contributing at their expected levels. In terms of contingency measures, UNEP applied a prudent approach to budget allocations and financial management based on more modest income projections, especially given that the Environment Fund was funded through voluntary contributions. UNEP was continuously monitoring and assessing cash balances and the funding landscape and would revise the allocations during the year as required based on the actual income generation and cash on hand. **The Advisory Committee notes with concern the expected reduction of over 10 per cent in the income of the Environment Fund in both 2025 and 2026 and trusts that further efforts will be undertaken to continue widening the funding base.**

3. Earmarked funds and global trust funds

13. The overall expected earmarked funds for 2026–2027 are \$448.4 million, distributed across the subprogrammes based on historical trends in expenditures. Programme support costs, at \$44.8 million, represent 10 per cent of the earmarked funds for 2026–2027 (UNEP/EA.7/4, paras. 24 and 25). The target resources of the global trust funds for 2026–2027 are \$378.1 million, reflecting updated estimates based on the Global Environment Facility and Green Climate Fund pipeline analysis of both available and expected financial support for environmental and climate-related initiatives (*ibid.*, para. 26).

14. Upon enquiry, the Advisory Committee was informed that, as regards the management of earmarked funds, UNEP managed liquidity risks and cash flow across subprogrammes by employing a number of strategic financial practices, including diversifying earmarked funding types to allow greater flexibility; entering into multi-year corporate funding agreements to ensure predictable cash flows; and implementing robust cash flow management tools in Umoja for contributions earmarked for specific activities. Coordination of allocation processes and pooling of softly earmarked funds further enhanced liquidity management, enabling UNEP to align expenditures with available resources and maintain operational stability despite fluctuations in donor contributions.

4. Regular budget resources

15. The budget document indicates that the provision of \$41.7 million for the regular budget is based on the revised 2026 regular budget proposal submitted under the UN80 Initiative in June 2025, as well as 2027 resource requirement factors such as the eighth session of the Environment Assembly. Although the regular budget is approved on an annual basis, UNEP presents a biennial rolling budget in line with the programme of work. The actual budget depends on the impact of the UN80 Initiative and other initiatives that are in progress, and the released allotment depends on the liquidity situation during the biennium (*ibid.*, para. 27).

B. Resource mobilization

16. Paragraphs 29 to 33 of the budget document provide information on the UNEP resource mobilization strategy, the objective of which is to achieve secure, stable, adequate and increased financial resources, including by capitalizing on the “full share” narrative to widen the base for core funding to the Environment Fund, improving the balance between core, flexible and earmarked funding by encouraging a shift from tightly earmarked to softly earmarked funding, strengthening the results base and communicating the value proposition of UNEP as the “partner of choice” and increasing outreach and dialogue on funding between the secretariat and Member States.

17. Upon enquiry, the Advisory Committee was informed that UNEP was updating its resource mobilization strategy for the period of the new medium-term strategy (2026–2029) and programme of work (2026–2027), to better align with the “one impact” framework, where key targets were set for improving the portion of core and other flexible funding of the total income, with assurance provided to the funding partners regarding the linkage to outcome and impact. The Committee was also informed of the increasing appreciation of funding partners and the visibility and recognition provided to the top 15 funding partners and Member States that provided their full share of the Environment Fund budget and contributed to other flexible funding, as well as to other funding partners, through more diversified channels of recognition, including articles, presentations, speeches, reports and social media. UNEP also ensured compliance with the terms and conditions of the funding agreements, including by proactively following up on reporting requirements, and availed itself of bilateral consultations with major funding partners based on a well-established practice.

18. The Advisory Committee was furthermore informed that, to ensure that the share of core and other flexible funding would increase to at least 25 per cent of income (excluding the global trust funds), UNEP had intensified its outreach to Member States through global and regional funding dialogues and wider bilateral outreach. UNEP had also strengthened its narrative in terms of being a partner of choice, with supporting evidence of delivering value for money for core and flexible funding, and had put in place such specific instruments as the UNEP Planetary Funds for climate, nature and pollution to further facilitate receipt of flexible funding.

19. As regards private sector and other stakeholder engagement, the Advisory Committee was informed that, while UNEP did not receive direct funding from the private sector, engagement with the private sector took place through technical partnerships, including collaborating with industries and private entities to promote sustainable practices and innovations and supporting countries to create enabling and coordination platforms; convening and building policy and coordination platforms, including aligning corporate and business practices with environmental goals, the Sustainable

Development Goals and the Paris Agreement, focusing on transformational changes in business practices; and knowledge and data exchange, including sharing insights to accelerate sustainable business models and solutions. Furthermore, UNEP maintained productive partnerships with the private sector, mainly through supporting small-scale projects and, in view of Member States' recommendations to explore further diversification of funding partners, including the philanthropic sector, was working towards deepening that engagement and broadening partnerships in cross-sectoral areas. **The Advisory Committee notes the planned resource mobilization strategy and the use of technical partnerships as a fundraising tool. The Committee encourages UNEP to expand its efforts to further diversify its donor base with the aim of increasing the level of available unearmarked contributions over the 2026–2027 budget period.**

C. Staffing requirements

20. As indicated in table 5 (b) of the budget document, reproduced in table 2 below, a total of 942 posts are proposed, comprising 93 posts under the regular budget, 331 posts under the Environment Fund, 308 posts under earmarked funds, 111 posts under global trust funds and 99 posts under the programme support fund. Annex III to the budget document also provides the organization chart of UNEP.

Table 2

Human resource requirements by funding source and budget component/subprogramme, 2026–2027

	<i>Environment Fund</i>	<i>Earmarked funds</i>	<i>Global trust funds</i>	<i>Programme support costs</i>	<i>Regular budget</i>	<i>Total posts</i>
A. Policymaking organs	10	2	–	–	–	12
B1. Executive direction and management	24	8	–	1	14	47
B2. UNSCEAR	–	–	–	–	6	6
Subtotal A + B	34	10	–	1	20	65
C. Programme of work						
1. Climate action	33	56	43	12	8	152
2. Digital transformations	31	4	–	3	7	45
3. Nature action: land, ocean and freshwater	41	60	47	11	11	170
4. Environmental law and governance	53	52	1	6	15	127
5. Chemicals and pollution action	36	57	14	7	9	123
6. Finance and economic transformations	35	49	–	2	8	94
7. Science-policy	33	9	–	2	10	54
Subtotal C	262	287	105	43	68	765
D. Fund programme reserve	–	–	–	–	–	–
Subtotal C + D	262	287	105	43	68	765
E. Programme support	35	11	6	55	5	112
Total A + B + C + D + E	331	308	111	99	93	942

Abbreviation: UNSCEAR – United Nations Scientific Committee on the Effects of Atomic Radiation.

* The number of positions may change due to the ongoing strategic initiatives.

21. Upon enquiry, the Advisory Committee was informed that, as regards the proposed restructuring indicated in the medium-term strategy (UNEP/EA.7/3, para. 21 (a)), through the Uplifting Science initiative, UNEP had merged the Division of Early Warning and Assessment with the Office of the Chief Scientist to form the Office of Science, in order to make the science function more agile, integrated and cost-efficient, especially in the light of the tightening of the United Nations-wide budget and unearmarked extrabudgetary funds of UNEP (i.e. the Environment Fund) to support the existing structure. Some functions had also moved to the newly created Climate Change Division. The change targeted both structural savings and a clearer focus for streamlined delivery. The Division

of Early Warning and Assessment was expected to face a year-end shortfall in the Environment Fund under its previous configuration, and aligning staffing with funding resources had therefore been central to restoring the balance. The restructuring was also expected to achieve savings and efficiency gains through leaner administration, streamlined and focused delivery, and budget realignment. **The Advisory Committee notes the merger of the Division of Early Warning and Assessment with the Office of the Chief Scientist to form the Office of Science and trusts that more detailed information on savings and efficiency gains will be provided to the Environment Assembly at the time of its consideration of the present report. The Committee considers that staffing changes should be presented clearly with details on level, function and organizational placement, so as to enhance transparency and enable a more meaningful analysis of the proposed post resources, and trusts that this information will be included in future budget reports.**

III. Other matters

A. Functional review and the UN80 Initiative

22. Upon enquiry, the Advisory Committee was informed that, as regards the functional review of UNEP and the UN80 Initiative, UNEP actively participated in the UN80 Initiative, with UNEP senior management fully involved in the process and in all three workstreams, as applicable. The internal functional review of UNEP, launched in April 2025, had been preceded by human resource prudency measures in February 2025, ahead of the commencement of the UN80 Initiative. The UNEP functional review was aimed at strategic assessment and optimization of workforce capabilities to keep UNEP lean, agile and resilient and responsive to the evolving geopolitical and financial landscapes, and to enable it to deliver on its core mandates with agility. The focus was on realigning both the programmatic and administrative areas of UNEP for coherent, coordinated and streamlined delivery through deeper review of its institutional setup, internal processes and opportunities for simplification, and through both structural and functional consolidation, including realignment of its country presence.

23. The Advisory Committee was informed that, in preparing to implement the outcome of the functional review, including staffing portfolio adjustments, UNEP was cognizant of its duty of care as well as the need to carefully consider short-term costs related to potential relocation and separation versus long-term cost implications. Nevertheless, while efforts had been made to leverage the challenging situations into possible opportunities, inevitable adjustments would be made to both post and non-post resources, requiring reprioritization in delivery capacity. A list of positions had been submitted to be considered for relocation from the Geneva and New York duty stations to other, lower-cost duty stations such as Brussels, Paris, Vienna and Nairobi, with a view to consolidating or merging functions so as to enable cost and functional efficiency. Further, the functional review had identified additional positions that could be considered for relocation or redeployment to lower-cost duty stations or that could be merged with existing offices, in an ongoing effort to reprioritize UNEP programme and service delivery with reduced resources. It had also included a review of a number of regional and liaison offices in terms of consolidating or merging offices along with the proposed relocation or redeployment of staff. **The Advisory Committee notes the functional review conducted by UNEP in alignment with and complementary to the UN80 Initiative and trusts that further information on the impact of those initiatives to optimize resources, including details on cost reductions and efficiencies, including through the relocation of staff to more cost-effective duty stations, will be provided to the Environment Assembly at the time of its consideration of the present report and in future budget reports.**

B. System-wide coordination

24. Upon enquiry, the Advisory Committee was informed that UNEP ensured that its activities were complementary to, and did not duplicate, the work of other United Nations entities by focusing on its distinct normative, scientific and convening role within the United Nations system. As the entity mandated to “promote the coherent implementation of the environmental dimension of sustainable development”, UNEP provided policy guidance, environmental assessments and science-based tools that informed and strengthened the work of operational entities such as the United Nations Development Programme and the Food and Agricultural Organization of the United Nations. Its activities were designed to align with system-wide priorities and complement the implementation capacities of other entities. In initiatives such as those under the Global Environment Facility and the Green Climate Fund, UNEP contributed by ensuring coherence, environmental integrity, safeguards, assessments of implications for livelihoods and equity, and integration of the latest scientific and policy insights into project design and delivery, as well as measurement of results. The Committee was

also informed that, through its normative focus, coordination mechanisms and participation in inter-agency platforms, UNEP avoided duplication by adding unique value through linking global environmental science and policy frameworks with the operational work of other United Nations entities at the regional and country levels, through resident coordinators and ensuring inter-agency coordination platforms.

25. As regards coordination with resident coordinators and United Nations country teams, the Advisory Committee was informed that UNEP had established a focal point system in 2022 to represent UNEP in United Nations country teams, in order to facilitate coherence of UNEP activities in-country and to influence country team processes for strengthened action; 67 focal points covered 132 country teams, with each focal point covering one to five countries, mostly remotely and in addition to their other functions. UNEP had facilitated organization-wide support for focal points, although resources for the role remained limited. The Committee was also informed that UNEP had noted an increase in environmental uptake in cooperation frameworks, country programming and joint projects and mobilization of vertical funds in instances of active engagement and coordination; however, for better efficiency in environmental coordination, it would need to strengthen its country team focal point network, including by institutionalizing processes in conjunction with a coordinated engagement with the resident coordinator system and United Nations country teams, in order to provide specialized technical support to countries on demand. **The Advisory Committee notes the information provided on system-wide coordination and on the efforts of UNEP to promote greater efficiencies by avoiding potential duplications with other United Nations entities. The Committee notes the intention of UNEP to strengthen its engagement with United Nations country teams and trusts that further information on UNEP engagement with resident coordinators and United Nations country teams will be provided to the Environment Assembly at the time of its consideration of the present report and in future budget reports.**

C. Review of the United Nations Environment Programme budget

26. The Advisory Committee recalls that financial rule 204.2 of the Financial Rules of the Environment Fund and Associated Trust Funds of the United Nations Environment Programme (ST/SGB/2015/4, annex I) states as follows: “The Executive Director shall submit the Fund programme budget proposals to the Advisory Committee on Administrative and Budgetary Questions for review. Subsequently, the Fund programme budget proposals and the comments of the Advisory Committee shall be submitted to UNEA for approval.” In this regard, the Committee notes that the prior proposed programme budget it received from UNEP for review was for the 2018–2019 biennium. **The Advisory Committee underscores the importance of timely submission of the proposed programme budget of UNEP for review by the Committee and trusts that UNEP will continue the practice in accordance with financial rule 204.2 of the Financial Rules of the Environment Fund and Associated Trust Funds of the United Nations Environment Programme.**

D. Board of Auditors recommendations

27. Annex II to the budget document provides information on the audited financial statements for the year ended 31 December 2024 and the recommendations of the United Nations Board of Auditors (A/80/5/Add.7). The Board identified issues relating to the disposition of unspent balances in closed grants; the insufficient sustainability of Planetary Funds; the inadequate utilization and insufficient documentation of the Umoja integrated planning, management and reporting system; the need for performance analysis of the Green Climate Fund readiness portfolio and the ongoing funded activity projects; and deficiencies in control over implementing partners selection. As at 31 December 2024, of the 40 outstanding recommendations up to the financial year ended 31 December 2023, 24 (60 per cent) had been implemented, 10 (25 per cent) were under implementation and 6 (15 per cent) had been overtaken by events (A/80/5/Add.7). **The Advisory Committee emphasizes the importance of implementing the recommendations of the Board of Auditors in a timely manner.**

E. Equitable geographical representation and gender balance

28. The budget document does not include information on the geographical representation and gender balance of UNEP staff. Information received by the Advisory Committee in the context of the United Nations proposed programme budget for 2026 indicates that 850 staff encumbering Professional and above posts and positions across all funding sources as at 30 June 2025 were nationals of 122 Member States: 169 were nationals of 34 African States, 188 were nationals of 29 Asia-Pacific States, 54 were nationals of 18 Eastern European States, 89 were nationals of 20 Latin American and

Caribbean States, 314 were nationals of 20 Western European and other States, 35 were nationals of the United States of America and 1 fell under “Other”.

29. Upon enquiry, the Advisory Committee was informed that, in accordance with Environment Assembly resolution 5/13, UNEP placed strong emphasis on recruiting staff from unrepresented and underrepresented Member States and on maintaining regional balance, thereby complementing broader United Nations Secretariat policies. To advance geographical diversity, UNEP had introduced a four-point implementation plan aimed at strengthening internal governance and accountability through real-time diversity monitoring and management reporting, expanding outreach through targeted recruitment campaigns and events, developing partnerships with Member States and United Nations entities to broaden access to diverse talent pools, and launching initiatives such as the “Young Talent Pipeline” to attract early-career professionals from underrepresented regions. **While acknowledging that UNEP posts are not subject to geographical distribution, the Advisory Committee encourages UNEP to recruit all categories of its personnel on as wide a geographical basis as possible and trusts that UNEP will report thereon as a matter of routine in future budget reports.**

30. On gender balance, the Advisory Committee was informed that UNEP had surpassed the targets of the Secretary-General’s system-wide strategy on gender parity, attaining a 58 per cent female to 42 per cent male distribution at the Professional levels, ranking second among large United Nations Secretariat entities in terms of female representation. The Committee received information indicating gender distribution at the P-5 level and above for staff as at 30 June 2025. **The Advisory Committee notes that the tables and information provided pertain only to P-5 and above staffing levels and trusts that UNEP will provide the total number of male and female staff for all posts for all sources of funding as well as the number of male and female staff in the Professional category in future budget reports.**
