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# How to Make Sense of the ACABQ Report on UN80

## Unpacking the recommendations on Workstream 1

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# Executive Summary

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On December 1, 2025, the United Nations (UN) General Assembly officially started its consideration of the Secretary-General's efficiency proposals under the first workstream of the [UN80 Initiative](#). Introduction of this item into the Fifth Committee's<sup>1</sup> program of work was pending recommendations from its technical subsidiary organ: the Advisory Committee on Administrative and Budgetary Questions (ACABQ).<sup>2</sup> The **long-awaited ACABQ report**,<sup>3</sup> originally scheduled for early November, was published with considerable delay just upon Thanksgiving. With 700 pages, it is twice as long as the Secretary-General's report that it analyzes. For a comprehensive picture of the UN80 efficiency measures, however, member states also need to refer to additional ACABQ reports, including those on "Special Political Missions" (SPMs),<sup>4</sup> on the "Support Account."<sup>5</sup>

As Iraq noted on behalf of the G77 and China, "**member states now have barely one month to complete the entire process leading to the adoption of the budget.**"<sup>6</sup> For many delegations—particularly smaller ones—the volume, formatting variation, and cross-referencing between sections make the reports difficult to operationalize during compressed end-of-year negotiations. In addition, at the time of presentation, the ACABQ report was only available in English.

This brief is written to support **member states**. It does not reproduce ACABQ's line-by-line approach but distills its presentation into two essential lenses: (1) **resources** and (2) **policy**. This aims to enable member states to conclude negotiations without loss of procedural clarity or reform trajectory going into 2026–27: the advisory committee does not dispute the fiscal scale or legitimacy of the consolidation exercise initiated through Workstream 1.

## 1. On Resources

Across the regular budget, support account, and special political missions, **ACABQ validates the Secretary-General's consolidation nearly in full**. It endorses nearly all the resource reductions proposed by the Secretary-General, approximately USD 576 million and more than 2,600 posts compared to 2025. The adjustments are marginal, involving less than USD 5 million in net adjustments, and no architectural revision. For the Fifth Committee, this means the ACABQ has found the package

proposed by the Secretary-General to be disciplined and internally balanced. Considering the short time for negotiations, if the **Fifth Committee follows ACABQ's broad recommendation for endorsement** and avoids opening the Secretary-General's proposal to negotiations on individual posts, relocations, or grading, it could deliver the expected budget in time before the beginning of the next fiscal year.

## 2. On Policy

ACABQ presents a **broad set of policy observations** spanning liquidity practices, relocation logic, pillar configuration, deferrals, and senior office design. However, the report presents parallel recommendations rather than a single methodology or a unified interpretive frame to evaluate the Secretary-General's proposals. As a result, it multiplies questions, introduces internal tension between strands of advice, and offers limited procedural orientation at the moment when delegations need clarity more than volume.

The scope and internal complexity of this policy advice mean that negotiation would require a level of unpacking that exceeds the Fifth Committee's main session. Engaging line-by-line on the full set of ACABQ policy recommendations would absorb nearly all the negotiating time needed to close the budget and would likely delay adoption of the "Proposed Programme Budget" for 2026.

Accordingly, the constructive course is not to reopen 2026 adjustments but to **fix the design expectations for 2027**. The General Assembly can set these parameters on the basis of the Secretary-General's proposals, informed by ACABQ. This allows the General Assembly to articulate its own standards for relocation methodology, vacancy-to-delivery linkage, and cross-initiative coherence. Going forward, the General Assembly may also find it useful to clarify the importance of short and concise macro-guidance from its subsidiary organs.

# 1. Resources: Endorsement with Minimal Adjustments

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In its main report on the UN80 revised estimates (excluding the Support Account and SPMs), the net financial impact of the **ACABQ's recommendations remains limited to below USD 5 million**. ACABQ reverses approximately USD 1 million in post abolitions and reduces the Secretary-General's proposed relocations from 262 to 173 posts, generating a further USD 1.5 million in post-related adjustment. Its non-post reductions amount to roughly USD 7.5 million, concentrated in Global Communications and Assistance to Refugees—with smaller adjustments across the Department of Operational Support (DOS), Department of Economic and Social Affairs (DESA), Department of Management Strategy, Policy and Compliance (DMPSC), Office of Information and Communications Technology (OICT), and other administrative hubs.

At the section-level, **ACABQ systematically approves the revised estimates**, subject only to minor staffing and non-post adjustments already foreshadowed in its first report. Within the sections, ACABQ also reiterates its guidance on non-posts cuts from the first report on the “Proposed Programme Budget” for 2026.

Overall, ACABQ explicitly recommends that the General Assembly approve the reduced budget requested in §275, subject to its own considerations (see §87).

## 1.1. Three Targeted Safeguards Enable Closure for the 2026 Budget

The ACABQ's adjustments to resources are narrow but stabilizing. They reinforce three procedural guardrails: protection of legally required servicing, preservation of grade-mix balance, and clear sequencing of conversions and redeployments. As these parameters are objective and consensual, the ACABQ adjustments will likely allow member states to close negotiations without reopening core parameters

**1. Protection of legal and treaty mechanisms.** ACABQ intervenes only where reductions would weaken servicing to intergovernmental and treaty bodies, including human rights support and adjudicative functions (see §§ I.14, I.28, IV.22). This ensures continuity of legally required functions. At the same time, it maintains a clear line between efficiency measures and compliance obligations, allowing delegations to proceed without re-establishing agreed legal servicing baselines during the final negotiating hours.

**2. Guardrails on top-heaviness and rejuvenation.** ACABQ notes when reductions concentrate at Professional (P)-2/P-3 and General Service (GS) levels and recalls established Assembly guidance on maintaining entry and technical pipelines (see §§ II.11, III.19, VII.8). This protects capacity renewal of the UN workforce and prevents efficiency measures from hollowing junior positions while leaving senior structures intact.

**3. Transparency on conversions and redeployments.** ACABQ reiterates that vacancy drawdown should precede the elimination of encumbered posts and that redeployments and conversions require clear sequencing (see §§ III.4, V.32, VI.15). This keeps consolidation anchored in documented steps rather than discretionary or case-by-case adjustments.

These ACABQ recommendations on resources are safeguards to ensure that efficiency measures do not erode compliance, capacity renewal, or discipline. In the context of UN80 delivery and the limited window remaining in the Fifth Committee, ACABQ provides guidance to member states on closing the 2026 budget without destabilizing the reform and reopening its structural balance.

## 1.2. Five Structural Gaps Limit Resource Efficiencies Beyond 2026

While the ACABQ's recommendations address the 2026 resource efficiencies, it seems to deliberately decide not to provide guidance on resource consolidation beyond this cycle. Five areas could have been further articulated to support member states' longer-term planning, reflection, and action: the treatment of **vacancy, reclassification, relocation, transition cost, and future baselines**.

**1. Vacancy is treated mainly as unused capacity and therefore as a savings indicator.** This assumption disregards the possibility that vacancy may result from **under-resourcing with potential risk to mandate delivery** (§§ II.24, V.7; see also SPM cluster II § 10, cluster III § 21). Under UN80, vacancy-driven reductions risk further weakening implementation. For 2027, member states could request the Secretary-General to present a **"vacancy-to-delivery" methodology** clarifying how vacancy levels affect performance.

**2. Recommendations on abolishment, downgrade, and reclassification are not applied consistently across sections.** Selective disagreement<sup>7</sup> with Director (D)-level and P-level reductions, combined with new cuts elsewhere, risks fragmenting the revised estimates. The revised estimates depend on calibrated post-reductions and reclassifications: reopening individual decisions in the current timetable would unsettle the overall balance needed to reach the agreed resource level. This is also particularly challenging given the short negotiation timeline.

**3. Relocations are reviewed without a common analytical basis.** Some duty-station moves are assessed for strategic value and cost; others are simply noted.<sup>8</sup> Without a comparative relocation matrix—cost, amortization, information technology (IT) migration, absorptive capacity, function fit, efficiency gains—member states cannot assess whether similar moves in 2027 will follow consistent criteria. **A common relocation rationale should be provided in the 2027 submission.**

**4. Transition costs are not assessed.** Consolidation is assumed to generate immediate efficiencies, without recognizing dual-running periods, IT transfer, relocation incentives, or temporary duplication (e.g., §§ IV.11, VI.33, VII.19, and support account § 56). Consolidation, relocation, and platform alignment will entail transition costs—dual-running, IT migration, and onboarding—that are pre-conditions for efficiencies, not overheads. Treating them as avoidable inside a single fiscal year converts structural investment into apparent excess.

**5. No forward baseline for 2027–2028 restructuring.** ACABQ frames 2026 reductions as a one-year outcome and defers methodological alignment (§§ I.6, II.9, III.3, VII.4). Similarly, the ACABQ recommendations under Special Political Missions contain no reference to the overall UN80 Reform proposal, or linkage to the structural improvements it entails (e.g., platform consolidation). Without forward parameters for vacancy, relocation, consolidation metrics, and grade balance, the same interpretive gaps will recur next year. The General Assembly could request the Secretary-General to codify these baselines in the next submission.

The current package should not be reopened. However, ACABQ does not provide the forward methodology required to support later UN80 phases. With limited negotiating time, the General Assembly could request a framework in the 2027 budget proposal for vacancy, relocation, post changes, transition costs, and baselines.

### **1.3. Conclusion on Resources and Recommendations to Member States**

ACABQ accepts the reduction architecture and does not attempt to redesign the Secretary-General's consolidation; its observations highlight execution risks rather than propose alternative fiscal direction. For this reason, it is recommended not to reopen post-architecture in negotiation: absent a system-wide methodology on mandate delivery, vacancy, relocation, and transition, granular adjustments will destabilize the calibration of reductions.

A specific clarification is required for Special Political Missions (SPMs). UN80's consolidation logic rests on structural integration (common administrative platforms, shared servicing, cost pooling across duty stations), not on isolated cuts. Yet **ACABQ reviews the UN80-related SPM adjustments without reference to the enabling systems that generate the efficiencies claimed under Workstream 1.** This leaves SPMs reductions appearing as standalone austerity measures rather than as part of a coordinated consolidation of back office, supply-chain, information and communications technology (ICT), human relations (HR), and support configurations on which UN80's efficiency gains depend. In 2027, SPMs treatment must be incorporated into the same platform logic and relocation criteria that frame regular budget reductions, so that consolidation reflects structural design rather than episodic cost withdrawal.



Therefore, member states should set forward parameters rather than negotiate revisions. This includes: **(a) a relocation-comparative framework** covering duty-station cost, amortization horizon, capital vs. recurrent savings, and IT transition baselines; and **(b) a vacancy dashboard**, indicating where vacancy results from liquidity constraints and signals structural capacity erosion, as a basis to develop a methodology for abolishments and reclassifications. These clarifications will allow consolidation in 2026, while providing the necessary methodological basis for consistent application in 2027–2028.

## 2. Policy: Proliferation Without Framework

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The ACABQ's policy commentary spans an extensive array of topics: liquidity handling, pillar grouping, consolidation rationale, executive office redesign, support structures, and inter-pillar servicing. Several of those provide guard rails for the efficiency measures.

The volume of observations—distributed across more than 700 pages—makes it harder to identify where ACABQ is signaling structural concern and where it is merely restating precedent. More significantly, the advisory committee repeatedly defers substantive resolution to “future budget cycles,” creating drift when the General Assembly must decide the first instance of a multi-year restructuring.

### 2.1. Where ACABQ Challenges the Proposal and Upholds Boundaries

Several policy recommendations of ACABQ help prevent the current consolidation from slipping into structural redesign. These guardrails matter because they allow delegations to land the budget without entering political redefinition while the UN80 Initiative advances. In each case, ACABQ protects the line between fiscal adjustment and institutional authority, ensuring that efficiency measures do not inadvertently trigger governance reinterpretation in the final days of negotiation.

- Across sections, ACABQ consistently resists framing austerity as a rationale for weakening procedural legitimacy or intergovernmental servicing. It maintains that **treaty bodies, oversight mechanisms, and decision-making organs must retain servicing continuity regardless of fiscal tightening** (§§ I.14, II.22, IV.31). This keeps the consolidation strictly within efficiency scope: applying such logic across the board may make any future reform challenging in achieving cost-cutting goals.
- ACABQ grounds its observations in **prior General Assembly guidance on vacancy, grade balance, support ceilings, and conversion methodology** (§§

II.9, III.17, VI.12). This prevents the 2026 cycle from becoming a venue for policy redefinition. Member states can conclude on the basis of established reference points rather than negotiating new ones under time pressure.

- ACABQ distinguishes between **adjustments that improve administration and changes that alter governance**. It advises that realignment of senior offices and wider consolidation should proceed only where they remain administrative in nature and do not trigger institutional redesign. This protects the intended sequencing of UN80. It also means that any broader consolidation will require explicit intergovernmental decision-making, especially in the current fiscal constraints.

As for resources, ACABQ's policy recommendations help member states close the 2026 budget exercise by providing evidence-based analysis of the Secretary-General's proposals.

## 2.2. Where ACABQ's Gaps Create Negotiation Risk

To make its observation more actionable for member states under compressed negotiation timelines, the ACABQ could have organized them into a synthetic “big picture” frame. Such structuring would have clarified how to approach the main risks the report surfaces: liquidity treatment, enabling platforms capacity (Support Account, SPM servicing, Umoja, HR, supply chains), transition costs absorption, cross-initiative alignment with UN80/mandate review/General Assembly revitalization, and operational baselines for relocation, amortization, or vacancy-delivery thresholds.

ACABQ raises valid concerns but **does not provide a framework to read the 2026 package or to manage it in 2027** and beyond. The result is a series of recommendations without structure, increasing the risk of reopening settled elements and being drawn back into post-by-post review.

**Liquidity is not treated as a governance variable.** ACABQ refers to liquidity constraints without determining whether they are cyclical (requiring buffers) or structural (requiring rules) (§§ I.22, II.31, IV.9). Without defining liquidity governance, mandate execution remains exposed to cash-flow volatility in 2026–2027.

**Support functions and missions are assessed separately rather than as one enabling system.** Umoja, Human Resources servicing, supply chains, and draw-

down management are evaluated in isolation (§§ III.15, V.12, VI.27), whereas the (separate) report on SPMs does not even refer to the common platforms. This fragmentation is not unusual in the regular budgetary process; however, in addressing the UN80 Initiative efficiencies, it may give an inconsistent perspective. Above all, it also misses the opportunity to provide “big picture” guidance: individual missions may be individually viable while the platform that supports them becomes progressively under-resourced, undermining consolidation when efficiencies must be absorbed.

**There are no cross-initiative linkages to UN80, mandate review, or GA revitalization.**

Except for several punctual references to Workstream 3 (§§ 16, 44, 73, 74; I.9, 12; II.28, 119; IV.7, 32, 128, 144; V.5, 28, 31, 48, 67, 75, 86; VI.43, 70d; VIII.5, 35), the 2026 efficiencies are not situated within the broader reform architecture that is supposed to govern them (§§ I.6, II.9, VII.4). The absence of narrative continuity isolates budget execution from reform trajectory, and encourages annualized editing rather than implementation of a reform sequence. Overall, it increases the risk that member states reopen settled parameters in ways inconsistent with Workstream 1.

While ACABQ identifies systemic risks, it could have gone further by providing guidance to member states on how to assess them going forward. By treating a multi-year structural reform as a single-cycle efficiency review, it misses the policy architecture needed to maintain coherence in 2027 and underestimates the transition-cost requirements that enable consolidation to produce durable savings rather than one-year reductions. **Thus, the Fifth Committee could request the Secretary-General to provide a consolidated framework covering liquidity treatment, common relocation criteria, transition-cost modelling, and forward baselines in his next budget submission.** This avoids renegotiating 2026 and provides the needed structural guidance, keeping UN80 sequencing intact.

## **2.3. Where ACABQ’s Presentation May Create Confusion and Lead to Misinterpretation**

ACABQ rightly notes that the UN80 initiative offers the General Assembly an opportunity to provide strategic guidance on funding across priority areas. With efficiency measures<sup>9</sup> cutting across the spectrum of mandates, and structural reforms and the Humanitarian Reset<sup>10</sup> (affecting Office for the Coordination of

Humanitarian Affairs (OCHA), United Nations High Commissioner for Refugees (UNHCR), United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), and other UN system entities) evolving under Workstream 3,<sup>11</sup> a broader reflection on priorities, system structure and resource balance is needed. However, the reasoning that leads to this conclusion, in paragraphs 39–40 could mislead member states in their assessment if not presented or read with the relevant context.

In paragraphs 39 and 40, the ACABQ points out that “there seems to be a disproportionate reduction across priority areas” [from the UN80 Efficiency measures]. The “**priority areas**” that ACABQ refer to are a set of eight budget categories used to compare budget lines between 2019 and 2025:

**Table 1: UN Regular Budget Priority Areas**

Priority Area	Corresponding Budget Sections
<b>1.</b> Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences	<b>Part IV:</b> International cooperation for development, sections 9. DESA; 10. LDC, LLDC, SIDS; 12. Trade and development; 13. International Trade Centre; 14. Environment; 15. Human settlement; 17. UN Women. <b>Part V:</b> Regional cooperation for development, sections 19. ESCAP; 20. ECE; 21. ECLAC; 22. ESCWA; 23. RPTC). <b>Part XIII:</b> Development Account (section 35).
<b>2.</b> Maintenance of international peace and security	<b>Part II:</b> Political affairs, sections 3. Political Affairs; 5. Peacekeeping operations; 6. Peaceful uses of outer space.
<b>3.</b> Development of Africa	<b>Part IV:</b> International cooperation for development, section 11. The Africa We Want). <b>Part V:</b> Regional cooperation for development, section 18. ECA.
<b>4.</b> Promotion of human rights	<b>Part VI:</b> Human rights and humanitarian affairs, section 24 - Human Rights.
<b>5.</b> Effective coordination of humanitarian assistance efforts	<b>Part VI:</b> Human rights and humanitarian affairs, sections 25. International protection, durable solutions and assistance to refugees; 26. UNRWA; and 27. Humanitarian assistance.
<b>6.</b> Promotion of justice and international law	<b>Part III:</b> International justice and law, sections 7. International Court of Justice, and 8. Legal affairs.
<b>7.</b> Disarmament	<b>Part II.</b> Political affairs, section 4. Disarmament.

8. Drug control, crime prevention and combating international terrorism in all its forms and manifestations	<b>Part IV</b> , International cooperation for development, section 16. International drug control, crime and terrorism prevention and criminal justice.
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Source: “ACABQ report,” A/80/7/Add.9, paragraph 40.

These priority areas originate in the budget-outline machinery introduced in A/RES/71/274<sup>12</sup> and carried forward from earlier outlines (A/RES/69/17,<sup>13</sup> A/RES/67/236<sup>14</sup>, and related biennium frameworks), which asked the Secretariat to aggregate reporting for presentation and tracking purposes. This priority-area table is useful to track budget evolution. However, it has several limits:

- The eight priorities reflect **legacy budget-outline logic** (member states may wish to track different topics today).
- They differ in **scope and size**, limiting the ability to compare them (priority 1 aggregates over 12 budget sections, accounting for about one-third of the whole “Propose Programme Budget,” whereas priorities 3, 4, 7, and 8 are standalone sections).
- They **do not cover the full breadth of the UN budget** or the full spectrum of UN functions: even taken together, the eight priority areas amount to USD 1.2 billion (i.e., about one third of the total UN regular budget).
- Lastly, they **do not account for changes in mandates** across the different budget sections: an increase, for instance, in section 35 “Development Account” of 33 percent between 2019 and 2025, without any change in mandate.

From this list of eight, ACABQ extracts three examples:

- **International cooperation for development** (sections 9, 10, 12–15, and 17 with an overall 16.7 percent reduction): This is a portion of priority area 1;
- **Maintenance of [international] peace and security** (sections 3, 5, and 6 with an overall 10.6 per cent reduction): This corresponds to priority 2;
- **Human rights and humanitarian affairs** (sections 25–27 with an overall 0.6 per cent reduction): This corresponds to priority 5, mislabeled (its actual title is “Effective coordination of humanitarian assistance efforts”).

These examples do not necessarily correspond to actual priority areas, and the advisory committee does not explain its selection: it could just as plausibly have

highlighted that section 11 “International Cooperation for Development” increases (+3.6 percent) while section 24 “Human Rights” decreases (–13.4 percent).

Moreover, the use of these three examples risks unintended inference: the examples seem to mirror the visual structure of the Charter-based pillars,<sup>15</sup> without corresponding to them in substance, scope, or normative role. Member states could inadvertently read that ACABQ recommendation, conclude that the UN80 Initiative affects the UN pillars disproportionately, and think there is a need to reopen Workstream 1 to correct these imbalances.

## United Nations Charter: Preamble

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### WE THE PEOPLES OF THE UNITED NATIONS DETERMINED

to save succeeding generations from the scourge of war, which twice in our lifetime has brought untold sorrow to mankind, and

to reaffirm faith in fundamental human rights, in the dignity and worth of the human person, in the equal rights of men and women and of nations large and small, and

to establish conditions under which justice and respect for the obligations arising from treaties and other sources of international law can be maintained, and

to promote social progress and better standards of life in larger freedom,

*Source: United Nations Charter, (<https://www.un.org/en/about-us/un-charter/preamble>).*

A clarification is therefore needed: the **ACABQ report does not assess the pillar impact of the UN80 Initiative as a whole**. The three pillars stem directly from the Preamble of the Charter of the United Nations, and remain doctrinal: Peace and Security, Human Rights, and Development. Humanitarian coordination, in particular, is not a pillar but a cross-cutting enabler that supports each of the three pillars and cannot be meaningfully isolated as a doctrinal core. **When assessed holistically, the UN80 impact is distributed across pillars in a largely proportional manner.**

As a technical subsidiary organ, the ACABQ relies on budget outline structures, although the priorities in question predate the annual budget and could be updated. Member states may want to use this opportunity to redefine those priorities and to map the political and Charter-level architecture they use to assess system balance more clearly.

## 2.4 Conclusion and Recommendations on Policy

ACABQ's policy guidance informs member state decision-making but does not intend to delimit it. The reports introduce numerous concurrent recommendations not organized into a single analytical framework, therefore, leaving member states with signals that point in several directions at once but do not cohere into actionable sequencing.

In principle, such dispersion would require item-by-item negotiation across liquidity handling, relocation justification, pillar presentation, enabling-platform coherence, and executive redesign. However, the **volume of these recommendations** (nearly 300 across regular budget, excluding special political missions and Support Account) and the limited time remaining in the Fifth Committee calendar make full thematic renegotiation neither feasible nor prudent. ACABQ's commentary points to areas requiring clarification, but it does not articulate a policy design. It is therefore for the General Assembly to **set the parameters for future budget submissions**:

- **A clear articulation of liquidity governance** (clarify whether liquidity constraints are cyclical or structural, and identify the tools required to address each case).
- **A unified enabling-platform assessment** (assess the Support Account, SPM servicing, Umoja, HR, safety, and supply chains as a single enabling platform rather than discrete financing tracks).
- **Cross-initiative coherence across UN80, mandate review, and General Assembly revitalization** (ensure alignment so that consolidation is not treated as an isolated annual exercise).
- **A forward sequencing template** (establishes how reductions, relocations, and consolidations will be assessed in 2027–2028, including documentation standards and baseline metrics).

For this cycle, the most stabilizing course is for the General Assembly to **set forward expectations explicitly for the 2027 budget submission**, rather than attempting to resolve the conceptual dispersion now.



### 3. Conclusion

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The 2026 budget is the first operational test of UN80: delivering efficiencies without undermining mandates or redesigning governance. ACABQ supports that direction. Its adjustments are limited and do not alter the Secretary-General's overall balance across relocations, grade mix, and post abolitions. With the Fifth Committee nearing closure, **a line-by-line reopening would jeopardize timely adoption** and risk unraveling the internal balance that makes consolidation viable.

This year's budget is also **the operational hinge between the UN80 consolidation phase and its longer-term reform horizon**. The Secretary-General's proposal, however imperfect, is internally balanced across relocations, grade mix, and post abolitions. ACABQ has not challenged that calibration. Re-entering granular positional bargaining now would not strengthen oversight; it would fragment the fiscal and political logic that UN80 consciously assembled, and re-ignite trade-offs between budget sections.

The signal, therefore, needs to be straightforward: **land the package**, note ACABQ's procedural safeguards, and protect the consolidation sequence. A piecemeal renegotiation would strain limited negotiating time and weaken confidence in Workstream 1. **A clean landing reinforces the credibility of consolidation and keeps the wider reform track intact.**

The remaining task is forward-looking. Rather than resolving every policy point raised by ACABQ in the final days, the General Assembly should **set clear expectations for the 2027 submission**: vacancy and liquidity treatment, relocation criteria, transition-cost modeling, and forward baselines for consolidation. These parameters will allow the Committee to assess efficiencies next year without reopening fundamentals.

Finally, the Assembly may also wish to **clarify what it expects from ACABQ** going forward. Under compressed timelines, delegations need concise, structured analysis more than extended narrative repetition or re-litigation of the Secretariat's explanations. ACABQ's comparative and methodological value lies in providing a coherent frame to support negotiations.

# Endnotes

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<sup>1</sup> UN General Assembly, A/80/400, “Revised estimates relating to the proposed programme budget for 2026 and the support account for peacekeeping operations for the 2025/26 period,” (September 4, 2025), <https://docs.un.org/en/A/80/400>; Webpage, “Administrative and Budgetary Committee (Fifth Committee),” *United Nations*, n.d., <https://www.un.org/en/ga/fifth/index.shtml>.

<sup>2</sup> Webpage, “Advisory Committee on Administrative and Budgetary Questions (ACABQ),” *United Nations*, n.d., <https://www.un.org/ga/acabq/en>.

<sup>3</sup> UN General Assembly, A/80/7, “First report on the proposed programme budget for 2026,” (August 30, 2025), <https://docs.un.org/en/A/80/7>, Add.9.

<sup>4</sup> *Ibid.*, Add.11-15; Add 11.

<sup>5</sup> UN General Assembly, A/80/538, “Revised estimates relating to the support account for peacekeeping operations for the 2025/26 period,” (November 19, 2025), <https://docs.un.org/en/A/80/538>.

<sup>6</sup> Joint Statement, “Statement on behalf of the Group of 77 and China by the Permanent Mission of Iraq to the United Nations on Agen Items 136 AND 148: Revised Estimates Relating to the Proposed Programme Budget for 2026 and the Support Account for Peacekeeping Operations for the 2025/26 Period, at the Main Part of the Eightieth Session of the Fifth Committee of the UN General Assembly,” *Group of 77 and China*, December 1, 2025,” <https://www.g77.org/statement/getstatement.php?id=251201>.

<sup>7</sup> For example, ACABQ recommends against a reclassification from a P3 to a P2 post arguing with the mandate of a single UNGA resolution and the organization of an annual conference (in § II.104), but does not apply this logic consistently. In addition, ACABQ disagrees with a number of proposed cuts at D-level and P-level while proposing additional cuts, mainly at P-level, in selected sections (see also SPM cluster I § 73 and cluster III §§ 18, 42).

<sup>8</sup> For instance, Nairobi-bound consolidations are assessed as strategic rationalization and cost-efficiency; ACABQ accepts large-scale post inflows but points to opaque rationales and uneven comparative analysis across duty stations. By contrast, shifts to Valencia, Bonn, or Brindisi are handled procedurally (e.g. §§ I.56, II.41, VI.27; see also SPM Cluster I, § 54, and support account §§ 32, 33)

<sup>9</sup> News Story, “What is the UN80 initiative?,” *United Nations*, July 15, 2025, <https://www.un.org/un80-initiative/en/news/what-un80-initiative#:~:text=1.%20Efficiencies%20and,be%20introduced%20later>.

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<sup>10</sup> News Story, “Message from Emergency Relief Coordinator Tom Fletcher to the humanitarian community,” *UNOCHA*, March 10, 2025, <https://www.unocha.org/news/humanitarian-reset-10-march-2025>.

<sup>11</sup> Webpage, “UN80 Initiative: Workstream 3,” *United Nations*, n.d., <https://www.un.org/un80-initiative/en/shifting-paradigms-1>.

<sup>12</sup> UN General Assembly, A/RES/71/274, “Resolution adopted by the General Assembly on 23 December 2016,” (January 17, 2017), <https://docs.un.org/en/A/RES/71/274>.

<sup>13</sup> UN General Assembly, A/RES/69/17, “Resolution adopted by the General Assembly on 18 November 2014,” (December 19, 2014), <https://docs.un.org/en/A/RES/69/17>.

<sup>14</sup> UN General Assembly, A/RS/67/236, “Resolution adopted by the General Assembly on 24 December 2012,” (January 31, 2013), <https://docs.un.org/en/A/RES/67/236>.

<sup>15</sup> United Nations, “United Nations Charter: Preamble,” n.d., <https://www.un.org/en/about-us/un-charter/preamble>.