United Nations

Report of the International Civil Service Commission for 2025

General Assembly

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Eightieth Session
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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Contents

Abbreviations

CCISUA	Coordinating Committee for International Staff Unions and Associations of the United Nations System
CEB	United Nations System Chief Executives Board for Coordination
CTBTO	Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization
FAO	Food and Agriculture Organization of the United Nations
FICSA	Federation of International Civil Servants' Associations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICC	International Criminal Court
ICSC	International Civil Service Commission
IFAD	International Fund for Agricultural Development
ILO	International Labour Organization
IMO	International Maritime Organization
ISA	International Seabed Authority
ITC	International Trade Centre
ITLOS	International Tribunal for the Law of the Sea
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OECD	Organisation for Economic Co-operation and Development
PAHO	Pan American Health Organization
UN Tourism	World Tourism Organization
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNOPS	United Nations Office for Project Services

UNISERV	United Nations International Civil Servants Federation
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

Glossary of technical terms

The glossary of technical terms can be found in a separate document on the website of the International Civil Service Commission at: https://unicsc.org/Home/Library.

Letter of transmittal

Letter dated 22 August 2025 from the Chair of the International Civil Service Commission addressed to the Secretary-General

I have the honour to transmit herewith the fifty-first annual report of the International Civil Service Commission, prepared in accordance with article 17 of its statute.

I should be grateful if you would submit the present report to the General Assembly and, as provided in article 17 of the statute, also transmit it to the governing organs of the other organizations participating in the work of the Commission, through their executive heads, and to staff representatives.

(*Signed*) Larbi **Djacta**
Chair

Summary of 2025 recommendations of the International Civil Service Commission that call for decisions by the General Assembly and the legislative organs of the other participating organizations

Paragraph reference	*Subject*
	A. Remuneration of staff in the Professional and higher categories
	1. Base/floor salary scale
150 (a) and (b) and annex VIII	The Commission recommends to the General Assembly, for approval with effect from 1 January 2026, the revised unified base/floor salary scale, as well as the updated pay protection points for the Professional and higher categories, as set out in annex VIII to the present report, reflecting a 1.6 per cent adjustment, to be implemented by increasing the base salary and commensurately decreasing post adjustment multiplier points, resulting in no change in net remuneration.
	2. Evolution of the United Nations/United States net remuneration margin
164 (a) and annex IX	The Commission reports to the General Assembly that the margin between the net remuneration of United Nations officials in the Professional and higher categories in New York and that of officials in comparable positions in the United States federal civil service in Washington, D.C., was estimated at 117.0 for the calendar year 2025.
	B. Conditions of service applicable to both categories of staff
	1. Review of the standards of conduct: report of the working group
231 (b) and annex XIII	The Commission decided to recommend the revised standards of conduct for the international civil service as set out in annex XIII to the General Assembly and to the legislative organs of the other participating organizations for implementation.

Summary of recommendations of the International Civil Service Commission to the executive heads of the participating organizations

Paragraph reference	*Subject*
	Conditions of service of the General Service and other locally recruited categories
216–218 and annex XI	As part of its responsibilities under article 12, paragraph 1, of its statute, the International Civil Service Commission conducted a survey of best prevailing conditions of employment for:
	(a) Staff in the General Service category in Montreal and recommended the resulting salary scale and revised dependency allowances to the executive heads of the Montreal-based organizations, as set out in annex XI.
219–221 and annex XII	(b) Staff in the General Service category in Paris and recommended the revised dependency allowances to the executive heads of the Paris-based organizations, as set out in annex XII.

Summary of financial implications of the 2025 decisions and recommendations of the International Civil Service Commission for the United Nations and other participating organizations of the common system

Paragraph reference	*Subject*
	A. Remuneration of staff in the Professional and higher categories
	1. Base/floor salary scale
150 (a) and (b) and annex VIII	The financial implications associated with the Commission's recommendation to increase the base/floor salary scale, as set out in annex VIII to the present report, were estimated at approximately $971,000 per annum system-wide.
	B. Conditions of service of the General Service and other locally recruited categories
	1. Surveys of best prevailing conditions of employment for the General Service category in Montreal
218 and annex XI	The total financial implications of implementing the recommended salary scale and revised dependency allowances for staff in the General Service category in the Montreal-based organizations are estimated at $1.878 million per annum at the April 2024 exchange rate.
	2. Surveys of best prevailing conditions of employment for the General Service category in Paris
221 and annex XII	The total financial implications of implementing the revised dependency allowances for staff in the General Service category in the Paris-based organizations are estimated at $2.189 million per annum at the October 2024 exchange rate.

Chapter I
Organizational matters

A. Acceptance of the statute

1. Article 1 of the statute of the International Civil Service Commission, approved by the General Assembly in its resolution 3357 (XXIX) of 18 December 1974, provides that:

> The Commission shall perform its functions in respect of the United Nations and of those specialized agencies and other international organizations which participate in the United Nations common system, and which accept the present statute.

2. To date, 17 organizations have accepted the statute of the Commission and, together with the United Nations itself and its funds and programmes, participate in the United Nations common system of salaries and allowances.[1] One other organization, although not having formally accepted the statute, participates fully in the work of the Commission.[2] Therefore, 29 organizations, agencies, funds and programmes (hereinafter "organizations") cooperate closely with the Commission and apply the provisions of its statute.

3. Following the amendments to articles 10 and 11 of the statute approved by the General Assembly in its resolutions 77/256 A and B, all organizations that participate in the United Nations common system and have accepted the statute have now accepted the amendments to the statute (see para. 28 (b) below).

B. Membership

4. The membership of the Commission for 2025 is as follows:

Chair:
Larbi Djacta (Algeria)*** (Chair)**

Vice-Chair:
Boguslaw Winid (Poland)** (Vice-Chair)*

Members:
Andrew Bangali (Sierra Leone)**
Xavier Bellmont Roldán (Spain)**
Claudia Angélica Bueno Reynaga (Mexico)*
Spyridon Flogaitis (Greece)*
Andrei Ivanov (Russian Federation)***
Misako Kaji (Japan)*
Ali Kurer (Libya)**
Jeffrey Mounts (United States of America)*
Muhammad Abdul Muhith (Bangladesh)***
Shauna Olney (Canada)*
João Vargas (Brazil)**
Sun Xudong (China)***
El Hassane Zahid (Morocco)***

* Term of office expires 31 December 2025.
** Term of office expires 31 December 2026.
*** Term of office expires 31 December 2028.

[1] CTBTO, FAO, IAEA, ICAO, ICC, ILO, IMO, ISA, ITLOS, ITU, UN Tourism, UNESCO, UNIDO, UPU, WHO, WIPO and WMO.
[2] IFAD.

C. Sessions held by the International Civil Service Commission and questions examined

5. The Commission held two sessions in 2025: the ninety-ninth, held at United Nations Headquarters in New York, from 18 to 28 March; and the 100th, held at UPU in Bern, from 28 July to 8 August 2025.

6. At those sessions, the Commission examined issues that derived from decisions and resolutions of the General Assembly and from its own statute. A number of decisions and resolutions adopted by the Assembly that required action or consideration by the Commission are discussed in the present report.

Chapter II
Reporting and monitoring

A. Resolutions and decisions adopted by the General Assembly at its seventy-ninth session relating to the work of the Commission

7. The Commission considered a note by its secretariat on the resolutions and decisions adopted by the General Assembly relating to the work of the Commission. In the note, the secretariat highlighted the statement made by the Chair of the Commission under agenda item 147 of the seventy-ninth session of the Assembly, entitled "United Nations common system". The Chair recalled that, while no decision had been taken on the work of the Commission during the previous session of the Assembly, he expected that all proposals would be addressed during its current session. He then described highlights of the work of the Commission in 2024.

8. Participants were informed that the Commission's recommendations had been discussed at length in the Fifth Committee. Detailed questions had been received by the secretariat, of which many centred on the issue of diversity, various aspects of the compensation package under review and the 12-year freeze on the child and secondary dependant allowances.

9. Having reviewed the Commission's proposals, the General Assembly adopted resolutions 79/252 A and B on the United Nations common system without a vote on 24 December 2024. In its resolution, the Assembly agreed to the Commission's recommendations on the base/floor salary scale as well as the continuation of the pilot programme for the payment of an amount in lieu of a settling-in grant at category D and E duty stations. It did not approve the Commission's recommendations on the education grant or on the child and secondary dependant allowances, leaving them at their respective levels.

Discussion in the Commission

10. The Human Resources Network of CEB took note of the decisions in the General Assembly resolution and reserved comments and observations until specific items were discussed during the session.

11. FICSA, CCISUA and UNISERV noted the decisions of the General Assembly, particularly the increase of the base/floor salary scale, which they considered to be good news given that no decision had been taken on the Commission's 2023 annual report. At the same time, they regretted that, for the twelfth year, no decision had been made on the child and secondary dependant allowances and that the levels of the education grant had been left unchanged. UNISERV welcomed the Assembly's interest in furthering the study on multilingualism in the context of the comprehensive review and was pleased with the decision to continue the pilot programme for the payment of an amount in lieu of a settling-in grant at category D and E duty stations and with the Assembly's request to consider non-financial incentives, adding that the latter would bolster the compensation package.

12. The Commission welcomed the General Assembly resolution and thanked all the Member States that had been instrumental in finalizing it, as well as its secretariat for the detailed responses prepared to the questions posed by the Member States. The Commission noted that the Assembly's request regarding flexible working arrangements showed that the Assembly acknowledged the arrangements to be within the Commission's purview and also noted that more information was needed on the arrangements. Some Commission members underscored the need to examine ways to address organizations that had not fully cooperated with the Commission in order to

help preserve the common system and the authority of the Commission. Some members observed that the Assembly's decision not to adopt the recommendations regarding the education grant and the child and secondary dependant allowances demonstrated the real concern with escalating costs in the common system. They noted that, for the comprehensive review to be successful, such concerns had to be addressed clearly and effectively, with a focus on the financial sustainability of the compensation package.

13. Finally, members of the Commission reminded participants of the importance of supporting the rejuvenation of the workforce, which should never be overlooked.

Decision of the Commission

14. The Commission acknowledged the guidance received from the General Assembly, which would continue to guide its work.

B. Monitoring of the implementation of decisions and recommendations of the Commission and the General Assembly

15. The Commission considered a note by its secretariat on the monitoring of the implementation of the decisions and recommendations of the Commission (under article 17 of its statute) and the General Assembly. A questionnaire had been disseminated by the secretariat to gather relevant information, to which 27 common system organizations had responded.[3]

16. In its resolution 77/256 A, the General Assembly decided to amend articles 10 and 11 of the ICSC statute. In 2024, the Commission provided an update to the Assembly on the status of acceptance of the amendments to the ICSC statute by the organizations (A/79/30, annex III). The governing body of WMO had accepted the amendments in the course of 2023, and its executive head formally notified the Secretary-General of its acceptance on 24 April 2025, as required under article 1 (3) of the Commission's statute. While the governing body of ICAO had accepted the amendments in the course of 2023, its executive head formally notified the Secretary-General of their acceptance in writing on 29 July 2025. The FAO Conference, which met for its forty-fourth session from 28 June to 4 July 2025, authorized the Director-General to accept, on behalf of FAO, the proposed amendments to the ICSC statute,[4] and the Director-General formally notified the Secretary-General of its acceptance on 23 July 2025. Therefore, all the organizations that participate in the United Nations common system and have accepted the statute have now accepted the amendments to the statute.

17. With regard to the implementation of the new parental leave framework approved by the Commission in 2022 (A/77/30, para. 92), UNESCO indicated that transitional measures implemented to grant the entitlements to 16 weeks for non-birth parents and 26 weeks for birth parents were expected to be formally promulgated in 2025. FAO and WFP had been providing the entitlements under the new parental leave framework using transitional measures, pending clearance of the amendments to the FAO Staff Regulations and Rules by the FAO Conference at its forty-fourth session, which had now been completed. UPU indicated that it continued to provide 26 weeks for the parent who gives birth and 6 weeks for the non-birth parent.

[3] ISA, WMO and ICC did not respond, the latter having received the questionnaire after the other organizations.

[4] International Civil Service Commission resolution 10/2025 of 4 July 2025.

Discussion in the Commission

18. The Human Resources Network took note of the note by the ICSC secretariat and the progress on the adoption of the revisions to the ICSC statute by member organizations, as well as the information provided on the implementation of the new parental leave framework.

19. FICSA reiterated the importance of the timely implementation of the decisions and recommendations of the Commission and the General Assembly and urged the organizations that had not yet implemented the new framework for parental leave to do so without further delay. The staff federation stated that any further delay in adopting the framework was unacceptable for organizations aiming to promote gender equality in the workplace and beyond.

20. CCISUA noted the importance of monitoring the implementation of decisions and recommendations of the Commission and the General Assembly, and their application across organizations, which was vital for maintaining coherence and accountability in the common system and ensuring alignment and follow-up in a spirit of transparency and fairness. In addition, CCISUA welcomed the item on the review of the implementation of the parental leave framework, which was an important step toward equity and harmonization.

21. UNISERV noted the information on the implementation of the parental leave framework contained in the note by the secretariat and supported the reiteration by ICSC of the request to the few organizations that had not yet done so to implement the new parental leave framework fully and without any further delays. The staff federation welcomed the inclusion in the note of information on human resources-related actions, taken by the legislative and governing bodies of the common system organizations, of interest to the Commission. UNISERV was of the view that the consideration of such issues by the organizations indicated a need to continue the review of the human resources framework.

22. The Commission noted with satisfaction the acceptance by the FAO Conference at its recently concluded forty-fourth session of the amendments to the ICSC statute decided upon by the General Assembly in its resolution 77/256 A. As such, it was noted by the Commission that the process of acceptance of the amendments had now been completed for all organizations that had accepted the statute. The Commission was informed that all organizations concerned had also notified the Secretary-General of the acceptance by their organizations of the amendments to the statute, as required under the statute.

23. On the issue of the implementation of the parental leave framework, while taking note of the note by the secretariat, some members of the Commission stated that the process should be completed without further delay by the few organizations that had yet to implement the framework. They underscored the need to ensure harmonized conditions of service across the common system organizations, which was at the heart of the Commission's mandate.

24. UPU stated that the organization had implemented the parental leave for birth mothers of a total of 26 weeks. For the non-birth parent, the UPU provision had been increased from two to six weeks, and while UPU aimed to fully harmonize its provisions on parental leave with the ICSC framework, the organization appealed for some flexibility in that regard in view of current circumstances.

25. Some members considered that a measure of flexibility could be warranted by particular conditions currently faced by the organizations. Those members were of the view that the aim should be to ensure full harmonization across all organizations of the common system within a reasonable timeframe.

26. The Commission expressed appreciation to the organizations for having implemented the decisions and recommendations of ICSC and the General Assembly, under challenging circumstances including the liquidity crisis and the UN80 Initiative, and expressed hope that they would continue with their efforts.

27. In the course of its discussion on the present agenda item, the Commission highlighted the historic significance of the 100th session, celebrating the fiftieth anniversary of its establishment. The Commission recognized this as a moment for profound reflection, as the United Nations common system faced unprecedented challenges and pursued extensive reforms. The Commission reaffirmed its role in supporting an efficient, effective and sustainable common system, including in the context of the UN80 Initiative (General Assembly resolution 79/318) and the comprehensive review of the compensation system.

Decisions of the Commission

28. The Commission decided to:

(a) Take note of the information provided;

(b) Inform the General Assembly that all the organizations that participated in the United Nations common system and had accepted the ICSC statute had now accepted the revisions to the statute, as amended through General Assembly resolution 77/256 A;

(c) Reiterate its earlier request (A/79/30, para. 34 (c)) to the organizations that had not yet done so to implement the new parental leave framework fully without any further delays.

Chapter III
Conditions of service of the Professional and higher categories

A. Comprehensive review of the compensation package

1. Report of Working Group 1

29. The second meeting of Working Group 1 on the comprehensive review of the compensation package was held in Geneva from 10 to 14 February 2025. The working group reviewed the process of financial modelling of the United Nations compensation package, recruitment and retention in the United Nations common system, measures for staff and family members with disabilities, and implications of remote working arrangements for compensation.

30. The purpose of financial modelling, a collaboration between CEB and ICSC secretariats, was to assess the financial proportionality and weight of each compensation element, to support future efforts for examining the financial sustainability of the package over time and to estimate the financial implications of scenarios during the ongoing compensation review. In reviewing the matter, the working group debated the relative value of financial simulations versus granular actual expenditure data and concluded that the increased use of granular actual expenditure data, where available, could help to increase the confidence levels of the actual projections and that such practices should be expanded where possible. It was agreed that assessment of the confidence levels of projections should be made transparent to the Commission and all stakeholders.

31. The working group considered the survey conducted by the ICSC and CEB secretariats between November 2024 and January 2025 to analyse recruitment and retention trends. The survey was focused on vacancy rates, turnover patterns and associated dynamics. Challenges were identified in data limitations, such as the snapshot nature of the survey, and in the provision of accurate responses across agencies. In addition, there were variations in vacancy rates and turnover patterns influenced by factors such as compensation packages, local labour markets and job attractiveness. The findings indicated gender-based disparities in separation patterns. The analysis revealed higher departure rates for female staff in their early-to-mid careers and for male staff at retirement age, highlighting challenges in retaining women. The working group highlighted the value of approaches that were more data-driven, suggesting both a continuation of the ongoing survey to include more agencies and a proposal to make the insights available to the Commission as a whole. The group examined recruitment and retention challenges across several United Nations agencies and highlighted the need to further analyse the findings regarding the lack of retention of female staff at mid-career stages and the illustrated challenges in attracting specific technical profiles.

32. The working group reviewed the measures for staff and dependants with disabilities currently available throughout the compensation package. The group recalled that, under the current compensation package, staff members with dependent children with disabilities receive a higher child allowance. In addition, staff members with children who, because of their disability, required special training or teaching to prepare them for full integration into society or to assist them in overcoming the disability were entitled to a special education grant. For siblings of staff members with disabilities who had been recognized as secondary dependants by their organization, the age requirement for receiving an allowance was waived. Furthermore, under the provisions of the United Nations Joint Staff Pension Fund, staff incapacitated for further service may receive a disability benefit, and staff

members with children and siblings incapacitated for substantial gainful employment may receive a child or disability benefit under certain conditions. The working group was briefed by a senior disability specialist from ILO on the United Nations Disability Inclusion Strategy, including on the progress measured by the entity accountability framework and United Nations country team accountability scorecard, recorded from 2019 to 2023. The group considered ways in which the benefits of the compensation package could be enhanced for staff and family members with disabilities, including modifications to the rental subsidy scheme, recognition of and support for dependent spouses with disabilities, and the possibility of modifying the upper limit of the sliding scale for the special education grant.

33. The wider issue of flexible working arrangements was introduced by referencing a series of recent General Assembly resolutions, in one of which the Assembly encouraged the Secretary-General, in the context of human resources management in the United Nations Secretariat, to support managers in monitoring staff attendance to ensure that the Organization continued to be responsive to Member States and maintained effective and efficient delivery of its work to assist legislative bodies in their work and to carry out their decisions. In another resolution, the Assembly requested the Commission to provide information on the policies of the common system organizations on flexible working arrangements in the context of its next report. Both resolutions demonstrated the continued interest and importance of flexible working arrangements to Member States.

34. At its first meeting, the working group had identified the need for a framework to harmonize and standardize the adjustment of compensation elements across common system organizations when staff members, at their request, teleworked outside their official duty station for a period of time. In that regard, the group took stock of the common system organizations’ flexible working arrangements when teleworking outside the duty station and highlighted trends in the impact on various elements of compensation. The working group agreed that, for some elements such as danger pay, an immediate suspension would be more reasonable given the underlying rationale for the element when a staff member teleworked outside their official duty station for personal reasons. For other elements, the group considered the idea of a set number of days or months of teleworking beyond which adjustments should be applied. The members of the working group expressed differing views as to when and if such adjustments should be applied. Among the issues considered were whether the teleworking request was based on personal compelling circumstances, whether costs would be incurred regardless of any periods of teleworking outside the duty station, whether the adjustment of the education grant would be disrupted for temporary periods of teleworking and whether the compensation element was duty station-specific. The group agreed on and saw merit in providing a measure of flexibility to executive heads in cases of compelling circumstances. The working group discussed whether any threshold should be continuous or cumulative and be based on calendar days or workdays. The group agreed that the specific period should be decided upon by the Commission, as should specific elements to be adjusted as indicated in its conclusions in paragraphs 4 (d) and (e) of annex I).

35. The conclusions of the second meeting of Working Group 1 are presented in annex I to the present report.

Discussion in the Commission

36. The Human Resources Network, taking note of the report on the second meeting of Working Group 1, highlighted the active participation of Network representatives in the meeting, as well as the efforts coordinated by the CEB secretariat to enhance the availability of data. The Network stated that, while recent geopolitical and

economic developments continued to put pressure on organizations' operations and budgets, financial sustainability would not be achieved by reducing the current compensation package. Those situations were managed through a wide range of measures implemented by each organization and led by its respective governing bodies. The Network was of the view that financial sustainability since the previous comprehensive review had been demonstrated using the figures presented by the CEB secretariat, which showed a lower increase in staff costs taking into consideration the increase in staff numbers and inflation. The Network believed that the focus of the review should be on supporting organizations to continue to deliver their mandates as entrusted by Member States. In that regard, the Network emphasized that attracting and retaining high-performing staff members were critical for driving the organizations' success and transformation in the present challenging times. Recalling that the Commission had called for non-financial incentives to be examined, the Network emphasized that some such incentives, primarily related to career development, had already been put in place. However, the current budgetary and liquidity challenges faced by most organizations would likely reduce career advancement opportunities, increase workloads and create instability for staff. In that context, further reductions in benefits would likely harm motivation and productivity while hindering the recruitment of critical new talent, considering that the attractiveness of the common system was already inconsistent across candidate nationalities, duty stations, and organizations. Lastly, the Network pointed out that long-term competitiveness and administrative efficiency should be the priorities of the review.

37. FICSA expressed its appreciation for the fruitful deliberations during the second meeting of Woking Group 1 and welcomed the financial modelling and forecast of staff costs provided by the CEB secretariat. FICSA noted the loss in competitiveness of common system salaries, which was particularly evident in the recruitment difficulties faced by highly specialized agencies. With regard to measures for staff and family members with disabilities, FICSA supported the proposals for introducing an allowance for dependent spouses with disabilities, reviewing the provisions for children with disabilities and implementing a reasonable accommodation fund in all organizations. FICSA urged the Commission to take concrete steps in that regard in order to ensure system-wide inclusion. Lastly, FICSA acknowledged the need for establishing clear policies on remote working arrangements that balanced flexibility with operational effectiveness and cautioned against measures that disproportionately penalized staff. In the staff federation's view, any framework developed should be fair at its core and should consider the family location and the economic centre of gravity of staff, particularly when remote work was undertaken for compelling reasons.

38. CCISUA welcomed the presentation of the financial modelling of the CEB secretariat and highlighted the loss of purchasing power at the base of the system, New York, which had an indirect impact on other duty stations through the post adjustment system. The staff federation suggested that CEB quantify the considerable savings generated as a result of the previous comprehensive review and that the results be communicated to the General Assembly. With regard to financial sustainability and the current budgetary constraints faced by most organizations, CCISUA was of the view that, considering the primarily voluntary nature of the budget in the common system, the funding that Member States provided was related to the mandates that they wished to support rather than the minutiae of the compensation package and that Member States were also funding Bretton Woods institutions with higher compensation. The federation noted, on the basis of information provided, that staff valued a competitive compensation package as well as non-financial incentives such as work-life balance and flexible working

arrangements. Flexibility was highly valued, especially for staff working in difficult environments and among female staff members of childbearing age, and the importance of systematic exit questionnaires for providing further insights in that regard was noted. The federation supported the proposals presented for staff and family members with disabilities and recalled the other issues presented for consideration, including travel accommodation and supplementary leave days. CCISUA also supported the proposal to address additional leave days with flexible working arrangements. It agreed with the proposals on the implications of remote working arrangements. However, it noted that adjusting some elements of the compensation package when staff members would maintain or even increase their expenditure level despite exceptionally teleworking outside the duty station for a limited period of time, often for emergency reasons and an unpredictable duration, would be counter-intuitive, as the dependants would be expected to remain at the duty station. CCISUA advised against prorating the education grant, as the rationale remained the same.

39. UNISERV took note of the modelling of actual costs shared by the CEB secretariat and recognized the benefits of the current approach of running simulations for future options, forecasting and predictability. The staff federation highlighted the considerable cost containment achieved after the previous review of the compensation package. UNISERV believed that staff stagnation, which was one of the consequences of the current budget constraints and liquidity crisis faced by most organizations, could be addressed by implementing a longevity step after 10 years of service at the top step of a level. With regard to measures for staff and family members with disabilities, the federation supported the proposals for changing the rental subsidy and special education grant schemes. UNISERV was of the view that flexible working arrangements should be tailored to the individual organizations' mandates and exigencies of service and that temporary remote work outside the duty stations should not create a modality whereby staff chose the location of assignment. While recognizing that some elements of the package might need to be adjusted when staff requested to work remotely, UNISERV remained fully engaged in the discussion on the rationale and thresholds to be established in that context.

40. The Commission appreciated the collaborative effort between the CEB and ICSC secretariats and noted the working group's progress in reviewing the issues on its agenda. Having reviewed a demonstration of the CEB secretariat's modelling approach to expenditures on elements of the compensation package, the Commission acknowledged the efforts made with respect to the General Assembly's request to the Secretary General to provide comprehensive data on system-wide compensation costs (see Assembly resolution 76/240). While the Commission recognized that compiling the data was not easy, it emphasized that that task was critical to the work of the Commission in the context of the comprehensive review, in order to obtain accurate statistics and increase transparency and accountability. The Commission also noted that progress on financial modelling did not eliminate the need to continue to work towards obtaining actual granular expenditure data.

41. Some members of the Commission questioned the data analysis approach in that there were some expenditure items for which data were not reported but which could constitute significant expenses to the organizations. Such expenditures included the organizations' contributions to health insurance and costs related to evacuating staff from certain duty stations. The Commission stressed the importance of financial sustainability as a key parameter of the review and noted that recent global and geopolitical situations posed challenges to organizations. Some members of the Commission stated that, while significant savings had been achieved as a result of the previous comprehensive review, expenses continued to increase with organizational growth, and they questioned whether the goal of financial sustainability had truly

been achieved. The Commission also acknowledged that organizations were faced with resource limitations and that therefore, regardless of previous savings, financial sustainability could only be achieved and maintained with the continued efforts to achieve cost containment. It was recalled in that connection that, in its resolution 79/252 A, the General Assembly had noted the importance of the premise of overall cost containment and sustainability for the current comprehensive review, as well as the agreed criteria of competitiveness and flexibility of the compensation package.

42. The CEB secretariat stated that one mechanism employed by the organizations for cost containment was reducing "top-heaviness" and noted that organizations had created more junior and mid-level positions, resulting in cost savings. In addition, moving programmes and staff to less expensive duty stations could make financial and programmatic sense. One member questioned the implications of moving staff to cheaper locations and expressed concern about the potential negative impact on staff.

43. Having received additional responses to the survey on recruitment and retention trends after the conclusion of the working group, the CEB secretariat provided an update to its original findings. The Commission noted the difficulty cited in recruiting technical staff and the trend of female staff members leaving the organizations at early to mid-level stages in their careers and stated that, while that could be due to difficulties in balancing work-family responsibilities in some cases, more information and analysis were needed to determine the causes. Therefore, the Commission recognized that there was a need to create conditions that facilitated the return to work for those staff and stressed the importance of creating an enabling environment for the retention of women. The Commission noted that job attractiveness was important and that, beyond salary, the work environment and opportunities for advancement were also important for retaining staff. One Commission member enquired about additional information on turnover rates and vacancies filled by internal versus external candidates and stated that those data would be helpful for the Commission in its deliberations. Another Commission member suggested that data on inter-agency movements among the organizations in the common system would be useful for making informed judgments as to how talent was retained in the common system as a whole. After all, a major purpose of the post adjustment system was to avoid organizations competing against one another to attract staff by raising their remuneration. A view was expressed that the results of the survey did not provide historical context and left some open questions, such as the reasons for the vacancies, which could range from financial pressures to the availability of suitable candidates or geographical representation and not be based solely on competitiveness. The Commission emphasized the importance of conducting exit interviews to understand why staff left organizations. It noted that exit interviews could provide valuable insights into who left, who joined and the reasons behind those decisions.

44. The Commission took note of the measures for staff and dependants with disabilities currently available throughout the compensation package. It emphasized that some benefits might not adequately address the needs of workers and their families with disabilities and considered that there was a need to further examine certain aspects of that issue. The Commission agreed that the working group had provided an informative overview and noted that a number of relevant proposals were scheduled for further exploration in Working Group 2, as had been set out in the most recent report of that group. It recalled that Working Group 2 had stressed the need to assess all dependency-related allowances for their alignment with the United Nations Disability Inclusion Strategy, and the Commission looked forward to receiving that analysis.

45. The Commission noted the progress made by Working Group 1 in response to the General Assembly's request to provide information on the policies of the common

system organizations on flexible working arrangements. The working group had provided summary references to the 2023 report of JIU on flexible working arrangements in United Nations system organizations[5] and detailed updated information on policies for teleworking outside the duty station (annexes II, III and IV). The Commission reiterated that there was generally a need for harmonizing flexible working arrangements, given the wide range of policies across organizations. This included clear definitions of flexible and remote working to ensure a harmonized understanding across organizations. For the discussion among the working group participants, the focus was on teleworking/remote working outside the duty station at the request of the staff member. The Commission cautioned that remote working was not always the best solution for staff and could lead to burnout if not properly managed. Although teleworking outside the duty station could in some circumstances be considered a non-financial incentive, the Commission stressed that remote working was not an entitlement, that it should always be subject to exigencies of service and staff delivery and that there could be an associated cost to staff members. Furthermore, the organization should not bear the cost of the arrangement when it was at the request of the staff member. The Commission agreed that certain compensation elements should be adjusted after 60 cumulative working days in a calendar year.

46. Some Commission members believed that staff working outside their duty station in their home country should not receive the same level of expatriate benefits. Another Commission member believed that the education grant should not be adjusted at all because it was the staff member who was moving and not necessarily the child, although another member of the Commission noted that the education grant was not provided to staff who worked in their home country, so if they were working remotely from their home country, the issue of the adjustment of the education grant would be relevant. The Commission endorsed the recommendations of the working group in adjusting some of the compensation elements (annex I, para. 4 (d)) and provided further guidance in adjusting the post adjustment, rental subsidy and mobility incentive for the D and E pilot programme. The Commission concluded that the adjustment to the education grant should be further explored by Working Group 2. The Commission acknowledged that a holistic review of the decisions of the three working groups would be carried out by the full Commission.

Decisions of the Commission

47. The Commission decided to:

(a) Take note with appreciation of the conclusions of Working Group 1;

(b) Request Working Groups 1, 2 and 3 to move forward, taking into account views expressed during the discussion;

(c) Recall the parameters, objectives, criteria and premises previously agreed for the review and request Working Group 1 to present proposals and options to address them all;

(d) Encourage CEB and the Human Resources Network, in conjunction with the organizations, to continue their collaboration with the ICSC secretariat to gradually enhance the availability of granular expenditure data over time.

48. The Commission considered in particular, with regard to teleworking outside the duty station at the request of the staff member and subject to the authorization of the organization, that:

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[5] JIU/REP/2023/6.

(a) The consensual recommendations of the working group in annex I, paragraph 4 (d), were acceptable;

(b) Certain compensation elements should be adjusted after 60 cumulative working days in a calendar year, including the following:

(i) The post adjustment should be reduced to the lower of the duty station or the place of teleworking;

(ii) The rental subsidy should be suspended;

(iii) The mobility incentive should be suspended;

(iv) Payments under the D and E pilot programme should be suspended;

(c) Working Group 2 should further examine the possible adjustments to the education grant.

2. Report of Working Group 2: family/dependency-related elements, including the education grant

49. The second meeting of Working Group 2 on the comprehensive review of the compensation package was held in Geneva from 19 to 23 May 2025. In line with its conclusions from the first meeting and the subsequent discussion in the Commission, the working group continued its review of the following items: the child allowance, the secondary dependant allowance, the feasibility of an allowance for a spouse with a disability, the regular education grant, the special education grant, early childhood care, and flexible working arrangements as they pertain to the education grant.

50. The working group considered options for a revised child allowance. The options were based on three tiers of variable levels of the allowance, dependent on the age of the child or the number of children in the household. The group saw merit in one of the options based on the age of the child. Recalling simplicity as one of the attributes of the compensation package, the group proposed two additional two-tier models, maintaining the current level for younger children and reducing the second tier by 10–15 per cent, but agreed that no staff should face reduced allowances and recommended that transitional measures be taken if needed. After analysing the implications of lengthening the review cycle, the working group agreed that doing so could be one way to avoid unnecessary reviews while achieving cost containment. Nevertheless, the group expressed concern that, if the review cycle were extended, there could be a compounding effect of the unrealized change in the child allowance when the allowance was next reviewed. The working group recalled that in such cases, the Commission could, as it had in the past, recommend mitigation measures, such as the phased implementation of proposed adjustments.

51. Regarding the secondary dependant allowance, the working group reviewed data on the types of recipients within the United Nations common system to ascertain the impact of changing the eligibility requirements. As alternatives to the current eligibility criteria, the group proposed parents only or parents and siblings with disabilities.

52. Recalling the conclusion of the previous meeting that gaps relating to family support and the accommodation of staff and dependants with disabilities needed to be further reviewed, the working group considered a proposal to extend assistance in the form of an allowance for a spouse with a disability and agreed in principle on the importance of adding such an allowance. The group also discussed how to set the level of the allowance. Three options were examined for calculating the differential amount between the allowance for a child with a disability and the standard child allowance, which would be provided in addition to the 6 per cent of net remuneration.

The group agreed that half of the allowance for a child with a disability would be the most appropriate.

53. Three issues relating to the education grant were reviewed by the working group: the minimum age-related eligibility, the boarding lump sum in H duty stations and the impact of exchange rate fluctuations on the reimbursement amount. Two options were proposed to the working group regarding the minimum age requirement. The first option was to set the minimum age at five years. As countries had different definitions of primary education, that option would promote consistency by delinking the scheme from local mandatory requirements. The second option of retaining the status quo was based on reaffirming the linkage of the minimum age-related eligibility to national legal requirements on commencing formal mandatory primary education. The group did not identify any compelling reason to change the current minimum age eligibility, which provided for a consistent approach across the board while allowing local exceptions where necessary.

54. The boarding lump sum is payable only to staff serving in field locations whose children are boarding to attend school outside the duty station at the primary and secondary levels. In exceptional cases and under the discretionary authority of executive heads, the boarding assistance can also be provided to staff at category H duty stations.[6] Cost estimates associated with reinstating the boarding lump sum at H duty stations would exceed $4.5 million. Therefore, the group did not identify any compelling reason to change the current criteria, which provided for a consistent approach across the board while allowing local exceptions where necessary.

55. The working group noted that exchange rate fluctuations had an impact on all kinds of reimbursements, including travel, and that that issue should be addressed in a general manner across all compensation matters.

56. The working group acknowledged that the special education grant was intended to support children with disabilities under the age of 25 (extendable to 28) within the education grant framework. The group had previously agreed that the current reimbursement ceiling, based on the regular education grant plus boarding costs, might not reflect the actual needs of such children. Two new ceiling options were proposed: one based on the ninetieth percentile of claims, and another on the average of claims above the cap. The group agreed that claim data alone might not reflect true costs and called for more information to consider setting the ceiling on the basis of total actual expenses.

57. The working group reviewed various scenarios for addressing early childhood care within the United Nations context. It discussed whether the organizations were responsible for providing that type of support, whether it should be expatriate or social in its nature and whether a separate allowance for early childhood care should be established or incorporated as an option within the education grant scheme or added to the child allowance. The working group also considered an early childhood care allowance simulation, modelled similarly to the rental subsidy scheme. Most participants agreed that the high childcare costs were a duty station-specific issue which was not related to expatriation. There was also general agreement that a rental subsidy approach would be too complex to administer. The working group concluded that it was not able to reach consensus on early childhood care and therefore requested further analysis of relevant data.

58. Following the discussions of flexible working arrangements at the second meeting of Working Group 1 and subsequently at the ninety-ninth session of the Commission, Working Group 2 considered two proposals for adjusting the education

[6] General Assembly resolution 70/244.

grant after 60 cumulative working days in a calendar year, The proposals were found to be the most prevalent currently employed by the organizations. The group concluded that the regular education grant should be prorated when teleworking from the home country (or country of permanent residence) for more than two thirds of the academic year. Furthermore, it was agreed that that adjustment would not apply to the special education grant.

59. The conclusions of the second meeting of Working Group 2 are presented in annex V to the present report.

Discussion in the Commission

60. The Human Resources Network was pleased with the professional, open and constructive manner in which the working group had conducted its work. It recalled that the sustained engagement and retention of staff, as well as all the organizations' ability to attract highly skilled and resilient staff who were prepared to pursue their career in the United Nations common system despite rising uncertainties and unpredictability, were indispensable to the organizations' operational effectiveness, in particular in the current turbulent and unpredictable environment. Financial considerations were naturally part of the review process, and organizations were scrutinizing their internal implementation of all elements of the compensation package to ensure that they were consistent and as financially prudent as possible and that Member States' funds were being utilized in the most effective and efficient way. Similarly, the Network affirmed that it would continue, in the working groups, to identify elements of the package that could be modernized and save costs, whenever possible. Furthermore, it believed that the compensation framework could not be a primary driver of cost control, but rather that compensation must be a driver of institutional performance, agility and integrity, which fuelled structural and procedural updates such as the UN80 Initiative or other initiatives from organizations across the common system. The Network concluded that compensation must reflect not only financial prudence but also fairness, transparency, and responsiveness to evolving workforce expectations and challenges.

61. With regard to family- and dependency-related benefits, the Human Resources Network recalled that service in the United Nations common system equated to a departure from national and regional social security systems, as well as traditionally available family and community support structures, due to the unique nature of the international civil service. The Network stressed that the importance of a solid system of support was further emphasized in the current challenging situation for many United Nations staff who were departing the common system unexpectedly. Hence, the provision of adequate dependency benefits that aided in the attraction and retention of staff and compensated at least partially for national social security systems was of high importance for organizations of the common system, not least in view of their efforts towards diversity and workforce rejuvenation. The Network also welcomed the focus on the special education grant and the proposed provisions for a spouse with a disability, against the background of the United Nations Disability Inclusion Strategy.

62. FICSA stressed that any reforms to family- and dependency-related elements must preserve fairness, equity and the appeal of the United Nations common system as a modern and compassionate employer and that compensation reforms should be guided by the original intent of each element and must support staff well-being, including mental health, caregiving responsibilities and work-life balance. The staff federation reiterated that any improvements to the compensation package must be guided by the need to attract and retain a diverse and high-performing international civil service, with potential savings through efficiencies and simplification. However,

FICSA emphasized that, where no meaningful savings were to be found, further rationalization of the framework could not be justified, as it risked undermining staff morale, compromising retention and ultimately affecting the organizations' abilities to deliver on its mandate and mission. With regard to the child allowance, FICSA insisted that, after 14 years of non-approval of adjustments, any refinement that includes a tiered structure with higher benefits for younger children to reflect higher associated costs must not bring the allowance below current levels. FICSA supported maintaining the status quo of the secondary dependant allowance, which reflected the respect of the United Nations for diverse family structures and configurations. The federation emphasized the importance of the rationale and noted that the cost-benefit ratio strongly supported preserving that allowance for staff who genuinely needed it. FICSA supported the introduction of an allowance for a spouse with a disability, in order to ensure that staff supporting dependants with disabilities were treated with dignity, fairness and consistency under the United Nations Disability Inclusion Strategy, and in a manner consistent with the existing allowance for a child with a disability. FICSA emphasized that the education grant remained a cornerstone of the competitiveness of the United Nations. It also emphasized that the ceiling of the special education grant should be revised to reflect the full, actual costs of educating children with disabilities so that no family was excluded from equitable access to inclusive education. FICSA urged continued analysis with a view to providing targeted and practical support in duty stations where it was most needed, and it appreciated the working group's recognition of the distinction between early childhood care and education. Lastly, FICSA welcomed the technical discussions reaffirming the principle that any adjustments to entitlements should be applied in a fair and proportionate manner, ensuring that modern work modalities were supported without penalizing staff.

63. CCISUA reiterated its concerns about the stagnation of the child allowance over the past 14 years and believed that it should at least be updated to a value that reflected today's realities. With regard to early childhood care, CCISUA was of the mind that it was not equivalent to formal or mandatory education and served a different purpose, that of keeping both parents, especially mothers, in the workplace. The staff federation added that the related costs could not be traded against entitlements such as tertiary education to solve a duty station-specific problem. CCISUA believed that a more appropriate solution would be to follow the logic of the rental subsidy approach, which was already well established and widely accepted. Alternatively, a higher child allowance for children until they started formal education could help to address the issue but would be less targeted. CCISUA agreed with the alignment of the education grant with the legal minimum age. Furthermore, the federation supported the retention of the secondary dependant allowance, given the limited impact on the overall compensation package, as a life-changing allowance for the family member, as the recognition of dependency was often the condition for access to medical coverage and other essential processes such as the issuance of visas. This was particularly applicable to staff from the global South. On the boarding lump sum, CCISUA pointed out that the number of claims was relatively low and agreed with the current exceptional authority. Lastly, CCISUA advocated a substantive increase in the special education grant, stating that many parents of children with disabilities were out of pocket for large sums due to the higher costs of specialized schooling and that additional tuition was often required.

64. UNISERV expressed concern that the child allowance had remained unchanged for 14 years and asserted that the baseline of $2,929 was inadequate and should have been adjusted upward years ago upon the recommendations of the Commission. Therefore, the staff federation called for the baseline to be set at no less than $3,322, with a phased implementation strategy to mitigate any potential budgetary concerns.

UNISERV stated that the limited financial impacts of changing the eligibility criteria for the secondary dependant allowance did not warrant any substantial changes. The allowance, although modest, served a critical function for staff with genuine financial and caretaking obligations, including with regard to siblings and parents. UNISERV supported the creation of a form of allowance to recognize the associated costs for staff who have spouses with disabilities and encouraged further analysis of the possibility of a primary dependant allowance. Concerning the regular education grant, UNISERV emphasized that the cost containment features established in the previous compensation review were already working and shifted significantly more of the costs required to send children to school directly onto staff members. UNISERV advocated reinstating the boarding lump sum in H duty stations due to geographical mobility, which should be into and out of those duty stations. Regarding the special education grant, UNISERV proposed an administratively simple solution to ensure that the regular education grant covered the base regular tuition needs, with the special education grant reserved to cover the unique special education needs of children with disabilities. Allowing staff to apply for and combine both grants, which serve different purposes, would help staff to cover the full cost of special education needs. Lastly, UNISERV supported the collection of additional data to inform the development of a sustainable and equitable childcare support mechanism, which could be addressed in a manner similar to the rental subsidy approach.

65. Recalling the objectives, parameters and premises of the comprehensive review, as reiterated by the General Assembly in its most recent resolutions on the common system (resolutions 79/252 A and B), some members of the Commission highlighted that, as new allowances were being proposed, there was a particular need to closely examine the financial implications of the recommendations and to prioritize the proposals, including seriously considering where cost savings could be made.

Child allowance

66. The Commission expressed its continued concern that the amount of the child allowance had not been updated for 14 years and considered that the relationship between the child allowance and the allowance for child with a disability should be re-established. Some members considered that different age bands, which could also lead to cost savings, seemed appropriate, as that was an approach taken in many national systems, due to the significant costs related to younger children. However, it was also stated that the tiered approach should not be a proxy for addressing early childhood costs, which should be discussed in a more holistic manner. There was support for the working group's recommendation to extend the review cycle of the allowance to three years.

Secondary dependant allowance

67. Some members of the Commission raised concerns regarding the justification for the secondary dependant allowance, particularly regarding siblings, who were included under very few national systems, and considered that the allowance should be removed, at a minimum regarding siblings. Concerns were also raised regarding inconsistencies in determining who was a secondary dependant status and what was linked to that status. Reference was made to the 2023 JIU recommendations in that regard, including to delink secondary dependant status from a staff member's health insurance (JIU/REP/2023/9, para. 59).

68. The Commission supported the working group recommendation that all income, including pension and investment income, should be considered in determining the eligibility for the secondary dependant allowance and recommended that that should be implemented by all organizations as soon as possible. The Commission also

considered that eligibility, which was currently limited to those not in receipt of the spousal allowance, should be extended to those not in receipt of the child allowance for a single parent, both being 6 per cent of net remuneration, and that that should also be implemented as soon as possible.

Allowance for a spouse with a disability

69. Taking into account the concerns raised as well as the difficulties in collecting data on the population of spouses with disabilities, a member of the Commission reiterated the importance of having a valid justification for setting a new allowance for a spouse with a disability in that regard. Furthermore, while there was some support for exploring new benefits, especially for persons with disabilities, it was emphasized that any expansion must be balanced with cost containment to ensure the sustainability of the compensation package. Therefore, it was proposed that such an expansion could be limited to field staff.

Regular education grant

70. Regarding the regular education grant, the Commission, recalling its previous view (A/79/30, para. 284), supported the working group recommendation that there should be no extension of the boarding lump sum, with boarding assistance continuing to be granted to staff at category H duty stations only in exceptional cases, under the discretionary authority of the executive heads.

71. The working group was informed by the CEB secretariat that, on the basis of the 2022/23 academic year, education grant claims (excluding the special education grant) totalled approximately $398 million, supporting about 28,000 children of 15,600 staff members. Despite the rising tuition fees in the tracked representative schools and the overall increase in the total cost of the scheme, largely attributed to a higher number of eligible children, the average reimbursement per child had decreased from $15,926 in the 2018/19 school year to $14,159 in 2022/23. It was noted that the decrease in the average reimbursement was attributable to the built-in cost containment mechanism of the declining reimbursement scale, which incentivized the choice of less expensive educational institutions. It was further noted that about 5,000 children who were eligible did not claim education grant at all.

Special education grant

72. The Commission acknowledged the need for additional data, as recommended by the working group, to determine the full actual costs of the education of children with disabilities, in cases where staff members reach the maximum reimbursement amount, with a view to further examining the appropriateness of the present cap on the amount of the grant.

Early childhood education and care

73. A variety of views were expressed on the nature of and approach to addressing early childhood costs, whether as care or education. It was noted that the presentation to Working Group 2 had served to examine the cost of formal early childhood care/pre-primary education. It was also noted that, in the presentation, the term “early childhood education and care” had been acknowledged as the common term used in the context of dedicated facilities for the care and learning of children prior to primary education. The view was expressed that the data indicated that the high cost of early childhood education and care could be relevant to certain duty stations but at an aggregate level (age 0 to 5), and the importance of disaggregating the data to show the costs for the early years (age 0 to 2 or 3) was highlighted in order to address the “care” aspect more specifically and to distinguish what is more closely related to

education (3 to 4 years), as different solutions were often involved for those different periods and costs. The Commission noted the recommendation of the working group in that regard and agreed that further data were needed on early childhood education and care costs, disaggregated by age and type of formal care, and on their impact on retention and, to the extent possible, on attraction.

74. The Commission recalled its previous discussion on the issue (A/79/30, para. 288), during which it had also agreed that more information was needed for an objective analysis to be conducted on the viability and practicality of treating early childhood education as a choice within the education grant scheme or in any other format, and it asked that such analysis be undertaken by the secretariat so that it could have all the relevant information prior to taking a decision on the issue. Quoting from the same paragraph, one Commissioner stated that other members considered that early childhood education should be dealt with in the context of the education grant, in particular by allowing staff to choose whether to request the grant for their children's education at the pre-primary level or at the tertiary level, or to elect to divide it between those levels. In that context, it was recalled that the relevant parameters for the present comprehensive review included enhancing flexibility in the package.

75. Another Commission member found the idea of choosing between early childhood and tertiary education support difficult and stated that, ideally, staff should have access to all levels of educational support and not be forced to choose between them. One Commission member noted that using a rental subsidy approach would be administratively difficult and did not support such an approach. If it were to be further considered, more information would be needed to justify it and explain its functioning in practice, as well as the financial implications.

Impact of flexible working arrangements on the education grant

76. Regarding the impact of remote work on the education grant, some Commission members raised concerns that the recommendation of the working group could be too narrow and could lead to inequities and considered that the requirement for prorating the education grant should be more closely linked to working outside the duty station. The Commission asked the working group to re-examine the approach to remote work and consider the possibility of prorating the regular education grant when a staff member was teleworking from outside the duty station for more than two thirds of the academic year. Concerns were also raised regarding the two-thirds threshold, and the suggestion was made that it might be reduced.

Decisions of the Commission

77. The Commission decided to:

(a) Take note of the progress made by Working Group 2;

(b) Endorse the following recommendations of the working group:

(i) In the context of the regular education grant, continue to grant the boarding lump sum to staff in category H duty stations only in exceptional cases, under the discretionary authority of executive heads;

(ii) In the context of the secondary dependant allowance, take into account all income, including pension and investment income, in determining eligibility;

(iii) In the context of the child allowance, review the level of the allowance every three years;

(c) Request Working Group 2 to examine further the following specific items, taking into account the previously agreed parameters, objectives, criteria and premises for the review and the issues raised in the Commission's discussion:

(i) Explore options of early childhood education and care as part of the education grant scheme or other formats, including allowing staff to choose whether to request the grant for their children's education at the pre-primary level or at the tertiary level in the light of further data, an analysis requested by the working group, and modelling to be provided by the secretariat;

(ii) Further consideration of the tiered approach to the child allowance;

(iii) Cost implications of the allowance for a spouse with a disability, if such data are available;

(iv) Revisiting of the options for the secondary dependant allowance;

(v) Remote work as it pertains to the education grant, particularly, in the context of working from a third country;

(vi) Consideration of options to phase out benefits in H duty stations after a certain period of time.[7]

3. Report of Working Group 3: allowances and benefits relating to service in the field

78. The Commission's considerations of the conclusions of Working Group 3 subsequent to its first meeting, and its related decisions, can be found in the Commission's annual report for 2024. The second meeting of Working Group 3 was held in New York from 27 to 30 May 2025.

79. At its second meeting, the working group considered several issues on the basis of the conclusions from its first meeting, including information on recruitment and retention issues; the mobility incentive and linking geographical mobility to career development as a non-financial incentive in accordance with the request by the General Assembly to the organizations; the pilot payment in D and E duty stations not designated as non-family; and options to mitigate separation from families (e.g. installing families in nearby locations) in the context of service in non-family duty stations. The conclusions of the working group are shown in annex VI.

80. At its ninety-ninth session, in the context of the report of Working Group 1 on the comprehensive review of the compensation package, the Commission had considered a presentation by the CEB secretariat relating to recruitment and retention in the common system organizations. The CEB secretariat presented further information to Working Group 3 relating to recruitment and retention with a focus on field duty stations. The analysis was conducted on the basis of data and information gathered through the questionnaire designed by the ICSC secretariat that had been sent to the organizations in 2024 seeking data from 2023. This was supplemented with further statistical simulations and analysis by the CEB secretariat based on the annual personnel statistics collected from the organizations.

81. With regard to possible options, inter alia, to mitigate the issue of separation from families and to provide choice for staff members, based on their personal circumstances, in non-family and other duty stations with difficult conditions, the working group considered two family hub options presented by the Human Resources Network that were aimed at providing the option of installing families in locations near where staff members were serving (annex VII).

[7] As discussed in Working Group 3 (para. 96).

82. The Commission had decided in 2023 to review the mobility incentive in the context of the ongoing comprehensive compensation review, including non-financial incentives to promote staff mobility, and the linking of mobility to staff development and career progression, to the extent possible. In that regard, the working group considered the purpose of the mobility incentive, the General Assembly's relevant recent resolutions, relevant data and an analysis by the CEB and ICSC secretariats, which showed, inter alia, that the proportion of women declined as grade and hardship category of duty station increased (around 54 per cent at H duty stations, decreasing to around 34 per cent at E duty stations) and that the mobility incentive, which accounted for around 1 per cent of compensation-related costs, appeared to have an impact on geographical mobility. About 10 per cent of the system-wide Professional and higher categories of staff moved to another location each year, and the average system-wide number of annual geographical moves to H duty stations between 2012 and 2016 (before the implementation of the revised compensation package in July 2016) was much higher than in the following years when H duty stations had become ineligible.

83. Regarding the pilot payment in D and E duty stations not designated as non-family, the working group had considered its purpose, the feasibility of expanding it to some other categories of duty stations and the rationale for the current difference in amounts between D and E duty stations.

Discussion in the Commission

84. The Human Resources Network was pleased with the professional, open and constructive manner in which the working group had conducted its work. The working group meetings were helpful for collective deliberations, even if a number of outstanding topics required additional analysis and consultation. The Network looked forward to discussions on its family hub model options, which would address real-life challenges faced by organizations, and staff members and their families, while achieving significant cost savings. With regard to the pilot project in D and E duty stations not designated as non-family, the Network recalled that the designation of non-family was based solely on safety and security considerations, although other considerations could make particular duty stations unconducive to the presence of families. The Network believed that the differentiation in amounts between D and E duty stations was unjustified and that the pilot payment should be formalized for D and E duty stations and possibly expanded to C duty stations. With regard to the mobility incentive, the Network underscored that it was an essential, cost-effective and highly targeted tool to ensure continued mobility of staff throughout their careers. Many common system organizations depended on their ability to mobilize staff geographically to deliver their mandates as tasked by Member States, which would otherwise be compromised. The Network stood ready to continue its cooperation with the ICSC, given the shared objectives of: (a) achieving a compensation package that enabled organizations to attract and retain qualified staff globally; and (b) achieving cost efficiencies wherever possible.

85. FICSA emphasized the need to preserve the attractiveness of United Nations field service as a strategic career choice, urging ICSC to ensure that field postings remained both viable and valued. The staff federation welcomed data-driven, pragmatic reforms, particularly those that supported staff well-being and family cohesion. FICSA called for a focus on non-financial incentives – such as the proposed family hub model – not as cost-saving measures but as tools to uphold human dignity and alleviate the burden of managing complex careers and family responsibilities. It also advocated maintaining the integrity of the mobility incentive and expanding D and E pilot payments to C duty stations, citing the confirmation of cost neutrality. FICSA further expressed readiness to engage in the upcoming review of hardship

classifications, calling for a broader definition that included factors affecting health, family life and mental well-being. It urged the Commission to uphold an employment framework that supported dignity, safety, and meaningful career development for staff in the field.

86. CCISUA highlighted recruitment and retention concerns in D and E duty stations, particularly among women, and recalled previous discussions in which it had been stated that non-financial incentives such as work-life balance and flexible working arrangements were highly valued, especially by staff working in difficult environments and by female staff members. While the staff federation supported the idea of a voluntary family hub option to reduce family separations, it believed that hardship entitlements should be paid for the location where the staff members served. There was also a need for caution given the underlying host country- and visa-related issues, and CCISUA called for staff consultation and clear monitoring mechanisms including feedback from those participating. It supported the extension of the pilot payment in lieu of a settling-in grant to other duty stations not designated as non-family. CCISUA noted that non-financial incentives, while essential, could not be a substitute for the mobility incentive in incentivizing field service and recognizing the burden of mobility, including disruptions to family life. That was supported by data. CCISUA welcomed the review of measures applicable during evacuations to ensure equity between evacuated and non-evacuated staff.

87. UNISERV urged that staff welfare be prioritized and that issues such as high vacancy rates and turnover, especially in hardship duty stations, be addressed in discussions on the compensation package. It advocated family hub model 2, which would help to keep families together without disrupting the existing compensation and contractual framework. The staff federation opposed model 1, which in its view was aimed at severing the link between the official “duty station” or actual place of work and the assignment to a family hub location, thereby incorrectly determining post adjustment levels and denying staff the correct levels of hardship and settling-in grants. UNISERV highlighted that any selected “family hub model” should not alter the staff member’s assigned location of their official functions, including in order to protect host country privileges and immunities, and should not undermine the integrity of other existing compensation methodologies. The federation highlighted the costs that would have to be borne by staff members if they were installed incorrectly in a family hub, and it questioned whether the daily subsistence allowance would then be provided to allow staff to travel frequently to their location of work on mission and not as their duty station. UNISERV supported expanding the pilot payment in D and E duty stations and emphasized the importance of the financial mobility incentive. It appreciated the working group’s constructive efforts and called for further deliberation in the next meeting to reach consensus.

Family hub

88. The Commission noted that ICSC balanced multiple expectations as a body responsible to the General Assembly, gave utmost importance to the interests of staff and had to address difficulties faced by organizations in attracting and retaining staff in hardship locations. The Commission appreciated the significant work carried out to collect and analyse information in the development of the family hub options. Members generally considered that family hub model 1 in particular appeared appealing in terms of potentially attracting and retaining staff in duty stations with difficult conditions, including more women, and addressing staff welfare issues, such as keeping families together, as well as potentially being more cost effective, and should be further explored. It was noted that model 2 was essentially the current system with the additional aspect of the installation of families in nearby locations with related costs.

89. A number of questions were raised by some Commission members regarding the family hubs, including the appropriateness of staff members being installed in the hubs and the proposed receipt of the non-family service allowance and of a mobility incentive based on the non-family official duty station of the staff member rather than the family hub location where the staff member would be installed for administrative reasons.

90. Other members questioned the rationale of not paying the post adjustment and hardship element on the basis of where the staff members were serving. In that regard, some Members underlined that, in their broader view, the issue of flexibility and choice for staff members was central to the comprehensive review and that staff should be trusted to make the right choices for their family circumstances given any trade-offs. Moreover, in the view of some members, since staff would need to opt into the family hub model if approved, the risk of legal issues was minimal.

91. UNISERV and CCISUA expressed concern about any system in which staff would have the option of trading off entitlements foreseen under their existing arrangements, and the two staff federations supported model 2 specifically. UNISERV raised questions about the costs that would be incurred by staff in the non-family duty station under family hub model 1, given that their official responsibilities would still be attached to a work location and not the family hub, thus calling into question whether staff would then be entitled to the payment of a subsistence allowance to assume work responsibilities if they were incorrectly installed and paid the post adjustment of the family hub.

92. The Commission noted the significant issue of the organizations (with a lead or responsible organization coordinating the process) having to establish or revise host country agreements in locations where the family hubs would potentially be located on the basis of relevant criteria, which would also have an impact on the number and location of such hubs. The Commission also noted that further analysis and modelling would be needed to determine the viability of the model 1 option. It was noted that there could be important differences in costs depending on the proportions of staff choosing that option, as well as due to the difference in post adjustment, daily subsistence allowance rates and hardship classifications between the family hub (which would be considered the duty station under model 1) and where the staff member would be actually serving (the non-family duty station or other difficult duty stations under the current system). Some members asked whether any additional costs could be incurred in administering the system.

D and E duty station pilot payment

93. With regard to the pilot payment in category D and E duty stations that are not designated as non-family, some members believed that the feasibility of expanding the definition of "non-family" duty stations beyond security-related considerations and expanding the pilot payment in category D and E duty stations to other categories should continue to be considered by the working group, taking into account data on the number of staff (and dependants) in such locations who may potentially become eligible and in order to better understand any potential administrative and financial implications.

94. Some Commission members requested Working Group 3 to model the expansion of the D and E pilot payment to other categories of duty station, possibly with different amounts or limiting the number of years for payment. Some members were of the view that the differentiation in amounts between D and E duty stations was not justified by the purpose of the pilot payment. The Commission, noting the interlinkage of some of the issues under Working Group 3, agreed that any final

recommendations should be made when all aspects of the comprehensive review had been holistically considered by the Commission.

Mobility incentive

95. The Commission noted that mobility was, in principle, expected in an international civil service. Some members expressed their appreciation for the data-based consideration by the working group of the mobility incentive, which appeared to show that the incentive had an impact on geographical mobility. Those members supported the continued differentiation in the amounts by grade group and the proposed adjustment of the incentive on the basis of changes in the base/floor salary scale every four years (as opposed to the current three-year cycle).

96. Some members stated that other measures to encourage geographical mobility should be considered, and it was suggested that phasing out some benefits at headquarters duty stations after a certain period (similarly to the rental subsidy) could be considered under Working Groups 2 and 3, as that could further incentivize service in field duty stations rather than headquarters. Some Members noted that such an approach appeared to work in some foreign services, as the remuneration system, including all allowances and benefits, was normally more generous only when on assignments outside the headquarters duty station. In that regard, they noted the concept of ensuring purchasing power parity in the common system between New York and other duty stations under the post adjustment system, which made such differences in the overall remuneration somewhat less relevant than in those foreign services.

97. Some members highlighted that it was important to be clear regarding what was meant by mobility. They noted that the working group had considered data on rotational posts that were subject to geographical mobility and that the group had highlighted that geographical mobility was not limited to rotational posts. Staff members on non-rotational posts could still choose to be geographically mobile. In the members' view, it was also important to remain apprised of the evolution of the United Nations mobility policy (ST/AI/2023/3), as that could influence any further discussion of the mobility incentive.

98. Some members again raised concerns about linking geographical mobility to career progression without ensuring an enabling environment, particularly for staff with family responsibilities. It was noted that some organizations had been more successful in getting women to take up positions in some of the most difficult locations by taking active measures, although the gender representation imbalance remained. Those members considered that the family hub could be an important part of supporting such an enabling environment.

99. The Commission invited the working group to consider, in parallel, areas for improvements and cost efficiencies. It supported the consideration by the working group, at its next meeting, of the entitlements that should be applicable when some internationally recruited staff members were forced to evacuate from their duty stations while others were required to continue working at the duty station on the basis of programme criticality considerations.

Decisions of the Commission

100. The Commission recalled the previously agreed parameters, objectives, criteria and premises for the review and took note of the conclusions of the second meeting of Working Group 3 (annex VI).

101. The Commission decided to:

(a) Take note of the progress of Working Group 3;

(b) Request the working group, at its next meeting, to, inter alia:

(i) Continue to work on model 1 of the proposals for an optional family hub, taking into consideration the discussions in paras. 89 to 92;

(ii) Further consider the feasibility of expanding the application of the current D and E duty station pilot payment to other categories of duty station, taking into consideration the discussion in paras. 93 and 94;

(iii) Make any final recommendations relating to incentives for mobility, taking into consideration the discussions in paras. 95 and 96;

(c) Note the remaining issues under the purview of Working Group 3 (A/79/30, annex XXXI).

B. Identification of the highest-paid national civil service (Noblemaire study): phase 1

102. In accordance with the mandate provided to it under General Assembly resolution 44/198, the Commission periodically conducts studies to determine the highest-paid national civil service. These exercises, known as Noblemaire studies, represent a comparison of compensation packages of national civil services that could potentially replace the current comparator of the United Nations common system. According to the two-phase methodology approved by the Assembly in its resolution 46/191 A, a group of possible comparator national civil services is selected on the basis of the established criteria relating to pay levels, size and structural comparability with the common system, as well as the stability of its grading system and data availability. The services thus selected are first compared in terms of net cash compensation (phase I) and then, if necessary, in terms of total compensation (phase II). Since 1995, the Noblemaire studies have been supplemented by reference checks between the common system and other international organizations.

103. At its ninety-nineth session, held in March 2025, the Commission reviewed the findings of phase I of the Noblemaire study, which was focused on the compensation elements universally available to employees at all relevant levels, along with bonuses factored into base salaries. In phase I, the Commission considered the national civil services of the following countries, selected using the established criteria: Austria, France, Germany and the Kingdom of the Netherlands. The results of the comparison of net cash compensation (adjusted for cost-of-living and exchange rate differences) in these services and the current comparator of the common system, the United States federal civil service, are shown below.

Percentage differences in adjusted cash compensation

Country	*Percentage below the United States*
Austria	25.6
France	28.0
Germany	30.0
Kingdom of the Netherlands	36.4

Discussion in the Commission

104. The Human Resources Network took note of the general approach followed in the phase I analysis, including the pay criterion, size criterion and structural criterion. For the size criterion, it was understood that consideration had been given to the practicality of grade equivalency studies. Nevertheless, provided that the total number of internationally recruited staff in the Professional and higher categories of the United Nations common system was about 50,000, Switzerland, with about 43,000 staff, might not need to be excluded under that criterion. In addition, further information would be needed to understand why, due to the structural criterion, countries such as Singapore had been excluded. Therefore, the Network suggested conducting a more in-depth feasibility analysis before excluding Switzerland, which hosted the largest number of staff in the relevant categories of the United Nations common system, and Singapore before deciding on possible next steps.

105. FICSA concurred with the results of phase I of the methodology for identifying the highest-paid national civil service, which clearly indicated that, at present, it was that of the United States. On the basis of the detailed analysis provided by the ICSC secretariat, FICSA believed that phase II of the study might not be needed. While acknowledging that the methodology had been followed in the study, the representative wished to highlight that critical factors, including job security and career development, which were lacking in the international civil service, had not been addressed. The staff federation stated that such non-financial factors were often considered as important as monetary compensation and therefore proposed that future analyses duly take them into account. In addition, FICSA recommended that reference checks with other international organizations should be performed and that they should encompass both cash elements and the entire compensation package, with a focus on the expatriate workforce of those non-common system comparators.

106. CCISUA noted that the Commission was being asked to implement the approved methodology of the General Assembly for the Noblemaire principle. On that basis, the results were thorough. At the same time, the staff federation believed that it would be useful to further study Switzerland and Singapore, as it believed that they met the requirements of size and scope. Furthermore, Geneva was the largest duty station, and Singapore was consistently underrepresented across the common system.

107. UNISERV took note of the position that the workforce at central government levels must be large enough to allow for the meaningful job matching against the common system organizations. However, UNISERV also explained that the workforce size should not necessarily be a determining criterion for disqualifying specific Member States in the phase I analysis. The staff federation’s view was that the discussion should be focused on the application of the Noblemaire principle in practice and not on the validity of the principle itself. In future reviews, a more comprehensive view could be gained of the actual cash compensation in any comparators and countries under study on the basis of more contextual socioeconomic indicators.

108. The Commission reconfirmed the importance of adhering strictly to the Noblemaire principle as the basis for determining the level of remuneration of staff in the Professional and higher categories in the common system. The principle would, through a linkage of the salary system in the common system to that of its comparator, contribute to attracting and retaining staff from all Member States, including even those from the country with the highest level of salaries.

109. With respect to the application of the principle, various views were expressed. Noting the current methodology consisting of two phases, some participants were of the view that the guidelines applied at the initial steps of phase I should be further

elaborated so that the process of selecting potentially highest-paying national civil services at the initial stage could be carried out in a more standardized manner, particularly with regard to the definition of criteria for minimum workforce size. In particular, they considered that some countries, eliminated in the step-by-step elimination process, might need to be revisited, including Belgium, Norway, Singapore and Switzerland. The Commission was informed, however, of the cruciality of the accessibility of data from a national civil service used as the comparator for the purposes of establishing the grade equivalencies and conducting regular compensation comparisons with the common system. It was therefore agreed that those countries could not be considered under the current methodology.

110. Some Members referred to Article 101.3 of the Charter, which did not specifically refer to the remuneration in order to recruit “the staff on as wide a geographical basis as possible” but rather referred to “the conditions of service”. In that context, the findings from the recent global staff survey were recalled, in which staff had indicated the importance of other non-financial elements as factors that had attracted them to the common system organizations. Moreover, the Commission emphasized the importance of retaining the talented workforce once recruited. Therefore, some Commission members considered that the application of the Noblemaire principle might need to be reviewed in future with a view to including other non-financial incentives, such as flexible work arrangements afforded by the advancement of technology. It was clarified that such elements could be incorporated into the phase II analysis.

111. Some organizations highlighted the difficulties that they faced in attracting sufficient numbers of applications from a range of countries. This would indicate that the compensation package might not be sufficiently competitive in the current global market for top talent. Some Commission members noted that, if certain nationalities were not being attracted to the common system, in spite of the application of the Noblemaire principle, a deeper re-examination of the principle might be warranted, as had been undertaken by the Commission on occasion in the past. It was reiterated that, while staff in the common system organizations were not likely to have joined the system to become wealthy, it was still necessary to guarantee that they were compensated at a reasonable level. In that connection, some participants mentioned other conditions unique to the common system. Unlike a typical national civil service, there was neither job security nor career progression within the common system organizations. It was agreed, however, that such issues were beyond the scope of the Noblemaire study, which was focused on ensuring the possibility of global recruitment through referencing pay to that of the highest-paid national civil service.

112. Regarding the desirability of conducting the phase II analysis for any national civil service, some Commission members considered that both Austria and France might merit more in-depth analysis in which all cash and non-cash elements were compared. However, given the gap identified between the current and potential comparators, most participants were of the view that such an extensive exercise was neither practical nor necessary at the present time. As the percentage differences in terms of cash compensation of those countries were 25.4 per cent and 28.0 per cent, respectively, the Commission concluded that neither Austria nor France was likely to replace the current comparator.

113. The Commission recalled the results of reference checks considered in 2020 with the World Bank Group and OECD, which indicated the differences in remuneration to be 36.6 per cent and 28.2 per cent, respectively. Such information was appreciated as a benchmark figure among those international organizations that tended to pursue similar talents. Since the results did not have a direct impact on the Commission’s decision regarding the common system remuneration, however, some

participants were of the view that the continuation of that exercise as part of the Noblemaire study should be reconsidered in the future.

Decisions of the Commission

114. The Commission decided:

(a) That the current Noblemaire study should not proceed to phase II, noting that the phase I comparison results demonstrated that the current comparator paid the highest level of cash compensation, that the percentage differences with other national civil services appeared to be too large to be offset when other compensation elements were considered and that the current comparator would thus be retained;

(b) To conduct a reference check with other international organizations as part of the current study and review the need for continuing such checks at its next session.

C. Reference check with other international organizations

115. In 1995, the Commission, having reviewed the application of the Noblemaire principle, considered that it would be appropriate to use OECD and the World Bank as reference indicators for the competitiveness of United Nations system salaries.[8] Since then, the Noblemaire studies have been supplemented by reference checks, comparing net remuneration between the common system and these international organizations. That approach was later reconfirmed in 2004, when the Commission decided to report to the Assembly that, in applying the Noblemaire principle, its current practice of using the highest-paid national civil service, combined with a reference check with international organizations, was sound.[9] The Assembly took note of that decision in section II.A of its resolution 59/268.

116. The reference checks have never had any direct impact on the selection of the comparator service due to the supplementary nature of the reference data. Nevertheless, they have always served as an important indicator of the competitiveness of the common system vis-à-vis other comparable international employers, such as OECD and the World Bank, whose civil service structures, nature of work and career patterns were very similar to those of the United Nations common system. Both OECD and the World Bank were used in reference checks conducted in 1995, 2006 and 2020.

117. At its ninety-nineth session, the Commission, in line with the established practice, decided to complete a reference check with other international organizations as part of the ongoing Noblemaire study and to review the need for continuing such checks. The secretariat therefore proceeded to analyse the compensation reference data collected from OECD and the World Bank on the basis of the established grade equivalencies and other parameters agreed for the previous reference studies. The current remuneration comparisons indicated that OECD had a net remuneration advantage of 26.0 per cent and the World Bank of 30.2 per cent.

Discussion in the Commission

118. The Human Resources Network took note of the findings of the reference check with OECD and the World Bank. The Network noted with regret that, following the outcome of the ninety-ninth session of the Commission, the ongoing Noblemaire study did not include a grade equivalency analysis with the Swiss national civil service, particularly given that Switzerland hosted the largest number of

[8] A/50/30, para. 197.
[9] A/59/30 (Vol. I), para. 273.

internationally recruited staff in the professional and higher categories in the United Nations common system. It was emphasized that the more advantageous cash remuneration levels observed in OECD and the World Bank, as direct competitors operating in and recruiting from significantly overlapping labour markets, illustrated that possible perceptions of the common system staff being too generously remunerated were not supported by the data- and evidence-based analysis. The Network noted that total compensation comparisons with OECD and the World Bank would be essential for assessing the competitiveness of the United Nations common system and that the current analysis should serve as an integral part of the discussions relating to the ongoing comprehensive review of the compensation package.

119. FICSA emphasized that it would be useful to continue to conduct reference checks with international organizations and expressed its preference for including the European Union in future analyses, given that it shared similar characteristics with the World Bank and OECD. It was noted that a full-fledged analysis of the salaries and benefits would contribute to a better understanding of the overall attractiveness of the United Nations common system.

120. CCISUA underscored that the analysis provided a valuable reality check regarding the United Nations salary levels, notwithstanding the Noblemaire principle. It was emphasized that, despite the comparability of the organizations and the significant overlap in the functions performed, the remuneration gap placed staff members serving in the United Nations common system at a clear disadvantage, even if they performed duties similar to those of their counterparts in OECD and the World Bank. The staff federation also encouraged the inclusion of the European Union in the next reference check exercises.

121. UNISERV expressed concern regarding the impact of the significant remuneration discrepancies identified in the reference checks on the morale of staff serving within the United Nations common system. While acknowledging the evident utility of conducting such analyses, UNISERV emphasized that they should include a full-fledged comparison of other benefits, such as health insurance plans, to assess out-of-pocket payments and their implications for the ability of the common system organizations to retain staff in the long term. UNISERV further stressed that organizations offering career progression opportunities and established internal pathways for advancement have consistently been more attractive employers. The staff federation highlighted that limited promotion prospects faced by international staff, combined with additional expenses and personal sacrifices associated with living away from their home countries, made the lower cash remuneration even more of a challenge for recruitment and retention.

122. The Commission examined the report of the research conducted in 2025, which included the reference data as well as the methods and difficulties encountered in making a comparison with OECD and the World Bank. While acknowledging the remuneration gaps identified in the analysis, some members questioned the utility of the reference checks and the relevance of presenting such information to the General Assembly.

123. Some Commission members were of the view that, due to the fundamental differences in funding models, particularly the reliance of OECD on voluntary contributions and the income-generating nature of the World Bank as compared to the assessed contributions model applicable in the United Nations common system organizations, it was not appropriate to include either OECD or the World Bank in the study. In their opinion, there was nothing unexpected in the fact that wealthier organizations with more stable financial positions, as well as private sector entities, could afford to offer higher salaries to their staff.

124. Some members cautioned that assessing recruitment and retention challenges through the lens of cash compensation differences alone and without a comprehensive comparison of the salaries and benefits was misleading. They stressed that highlighting such discrepancies to United Nations common system staff, who operated in a fundamentally different context and were motivated by a commitment to the United Nations values rather than financial gain, could have a negative impact on their morale. In that regard, it was pointed out, however, that the current methodology of the study was limited to comparisons of cash remuneration rather than total compensation. The ICSC secretariat explained that, despite the differences in the funding models, the pay philosophies of the United Nations common system, OECD and the World Bank, which operated within the same labour market, were broadly similar, as they were designed to retain and recruit high-calibre staff. Some Commissioners questioned that by pointing to a research result indicating that the progression from the minimum to the maximum salary was based on performance at the World Bank.

125. A Commission member expressed a view that conducting reference checks was part of recent Noblemaire studies, so there was no need to change the established practice. Other members stressed, however, that such checks were unrelated to the Noblemaire principle itself, because the Noblemaire studies were focused exclusively on national civil services, while the comparison outcomes had no impact on the Commission's decisions relating to common system compensation. They therefore considered that guidance should be sought from the General Assembly as to the usefulness of conducting such reference checks. It was pointed out that any remuneration gap identified, whether it widened or narrowed, would not trigger any decision-making process under the current framework, thus making even the preparation of the report an unproductive use of resources. Therefore, clarifications of the mandate to conduct such checks and of the procedure for potentially suspending them were requested. In response, the secretariat observed that the current practice of applying the Noblemaire principle implied the use of the highest-paid national civil service, combined with a reference check with international organizations, namely OECD and the World Bank, serving as reference indicators for the competitiveness of the United Nations system salaries.

126. One Commission member noted that questions relating to the application of the Noblemaire principle fell under article 10 of the Commission's statute.

Decisions of the Commission

127. The Commission decided to take note of:

(a) The reference data from OECD and the World Bank showing that the remuneration levels of those organizations were ahead of that of the United Nations common system (para. 117);

(b) The fact that, without a comprehensive comparison of the salaries and benefits of the United Nations common system and those of OECD and the World Bank, it was difficult to assess the relative worth of each of the packages.

D. Relocation shipment: review of the ceiling for payments

128. In 2015, ICSC concluded its comprehensive review of the United Nations compensation system, including the elements of the remuneration package relating to relocation. During its deliberations at that time, the Commission had identified an urgent need for streamlining and simplifying the various elements relating to relocation. Hence, the Commission decided at its eighty-first session to establish a

new relocation package consisting of three main features: relocation travel, relocation shipment and a settling-in grant. It also decided, inter alia, the following (A/70/30, para. 399):

(a) To provide full removal of household goods for relocation shipment if that option was available, and if not, to provide the option of full removal up to the established entitlement, which would be reimbursed to staff upon presentation of an invoice. In lieu of full removal, one of the following options could apply:

(i) Lump-sum option established at 70 per cent of the actual cost of relocation shipments;

(ii) Lump sum set by organizations based on 70 per cent of costs of past shipments, not exceeding $18,000;

(b) To provide an entitlement for relocation shipment of household goods for staff with assignments of two years or more up to a standard 20-foot container for single staff and a 40-foot container for staff with eligible family members, regardless of the weight of household goods, via the most cost-effective route and mode of transportation.

129. Furthermore, the Commission requested the organizations to report on the actual annual costs of relocation under the current and new relocation package after two years of implementation of the new compensation system, in order to conduct its review.

130. In its resolution 70/244, the General Assembly approved the above-mentioned decisions of the Commission, and the new relocation package came into effect on 1 July 2016.

131. In line with the review cycle set by the Commission, the Commission reviewed the ceiling for the relocation shipment-related lump-sum payments at its ninety-third session in 2022 and decided to maintain the ceiling for those payments, in lieu of full removal by the organizations, at the current level of $18,000. The Commission also decided to review the ceiling for the relocation shipment-related payment every three years using actual shipment cost data obtained from the organizations of the United Nations common system. Furthermore, the Commission requested all organizations of the United Nations common system to provide data on the actual costs of relocation shipments and other relevant information every three years in order to conduct the Commission's review effectively (A/77/30, para. 249).

132. In response to the decisions of the Commission at its ninety-third session, its secretariat presented a report containing a review of the ceiling for the relocation shipment-related lump-sum payment using the data on actual costs for relocation shipments received from the organizations. It also provided information on relocation shipment options offered by the organizations in the common system. On the basis of the analysis of the actual relocation shipment cost data from 2021 to 2023, the average cost of full removal by the organizations was $19,138.

Discussion in the Commission

133. The Human Resources Network took note of the analysis including the increase in average removal costs in recent years and the resulting recommendation to increase the maximum threshold for lump-sum payments.

134. FICSA, CCISUA and UNISERV supported increasing the ceiling for the relocation shipment lump-sum payment from the current level of $18,000 to $19,000, in accordance with the methodology, especially given that the level had been maintained at $18,000 since 2016. While recognizing that each organization operated

under its own distinct model and mandate, FICSA advocated greater harmonization across the United Nations common system. That would allow staff the flexibility to choose between requesting relocation shipment services provided by their organization or opting for lump-sum payments in lieu thereof.

135. CCISUA noted that the relocation grant was a cost recovery item, not an incentive, and was the same for staff of all grades. Since staff moved at the request of their organizations, they should not incur out-of-pocket expenses or have to subsidize the move. As costs evolved, it was necessary to keep the amount up to date. In addition, United Nations common system staff did not have a base duty station and therefore had to move their entire household each time that they were assigned to a new duty station. CCISUA also noted that shipments between some duty stations were significantly more expensive than those mentioned in the study.

136. UNISERV recognized that costs such as packing and handling could increase regularly due to inflation but could also vary greatly depending on the country and location. Other costs such as insurance, customs duties, inspections and port handling fees could vary significantly between shipments within a country and even more so between different countries. UNISERV further supported the continuing review of the ceiling every three years using actual shipment cost data and a larger sample size.

137. The Commission noted that 22 of the 24 organizations[10] that had responded to a questionnaire request for data from the secretariat offered the option of full removal of household goods by the organization for staff relocations. However, in five of those organizations, there were no requests for relocation shipments by the organization for the period from 2021 to 2023, as all relocating staff members opted for the lump-sum option. Some Commission members expressed their concern that only 14 organizations had provided data on the actual costs of relocation shipments handled by the organization. The Commission reiterated the importance of organizations providing such cost data to enable a comprehensive and meaningful review of relocation shipments based on a thorough analysis by its secretariat.

138. The Commission noted that four organizations – IAEA, FAO, ILO and ITU – offered only the option of full removal of household goods by the organization, while the remaining 20 organizations provided a lump-sum option for all eligible staff who did not opt for relocation shipment by the organization.

139. Some members of the Commission supported increasing the ceiling for the relocation shipment related lump-sum payment from the current level of $18,000 to $19,000. They stated that the calculation by the secretariat was a technical exercise based on the approved methodology and that the lump-sum provided flexibility for staff members and was administratively simpler for organizations, as it did not require receipts. Since the amount was a ceiling, organizations could establish their own amounts within that established ceiling without exceeding it.

140. Some members of the Commission also expressed the view that, in addition to the financial costs of relocation shipment, non-financial considerations, such as the mental and psychological toll on staff members who might have to wait for delayed shipments, which in certain cases could take several months, should also be considered. Furthermore, they noted that, while the average cost of full removal by organizations appeared to have decreased between 2022 and 2023, it had nevertheless remained higher than the current ceiling of $18,000 for relocation shipment lump-sum payments.

[10] The United Nations Secretariat, CTBTO, FAO, IAEA, IFAD, ILO, IMO, ITC, ITLOS, ITU, PAHO, UN Tourism, UNDP, UNESCO, UNFPA, UNHCR, UNICEF, UNIDO, UNOPS, UNRWA, UN-Women, WFP, WHO and WIPO responded to the questionnaire sent by the ICSC secretariat to collect necessary data. ICAO, UPU, WMO, ISA and UNAIDS did not respond to the questionnaire.

They noted that, on the basis of information provided by the secretariat, that trend could be attributed to notably higher global shipping costs in 2022 than in 2023 due to the coronavirus disease (COVID-19) pandemic-related supply chain disruptions that had peaked in 2021, causing significant port congestion, labour shortages and a scarcity of shipping containers. Such issues began to ease in 2022, leading to a decline in shipping costs throughout 2023.

141. Other members of the Commission considered that there were insufficient data on the proportion of staff opting for the lump sum rather than full removal to make a proper assessment of whether an increase was appropriate at the present time. They also stated that the estimated financial implications of increasing the ceiling should have been provided, as they would be required by the General Assembly. In addition, they noted that, given the distortions caused by the pandemic, it would have been advisable to provide data on shipping costs from 2021 to 2023, disaggregated by year. Moreover, they questioned whether using the average of the actual shipments by the organizations was the most statistically appropriate measure for making a recommendation, as it would be important to determine whether staff members opting for shipment by the organizations were those who incurred higher costs than staff members opting for the lump-sum ceiling.

142. The ICSC secretariat informed the Commission that the median cost of full removal by the organizations was $19,109 for the period from 2021 to 2023, which was comparable to the average cost of $19,138. Therefore, on the basis of the data from the organizations on actual shipment costs, it did not appear that staff choosing shipment by the organizations incurred higher costs relative to staff members who opted for a lump-sum payment. Furthermore, more than 75 per cent of the data had been provided by the organizations that offered only the option of full removal of household goods by the organization.

143. Some members of the Commission expressed dismay that some organizations were paying lump sums of up to $20,000 to staff members at the Under-Secretary-General and Assistant Secretary-General levels, exceeding the ceiling set by the Commission. Some members of the Commission emphasized that a ceiling was a ceiling and that they could not consider an increase until the organizations respected the ceiling for all staff. The Human Resources Network explained that those payments reflected the relocation lump-sum amounts provided before the completion of the previous compensation review in 2016 and which had not been reviewed when the revised relocation package had been implemented.

144. Some members of the Commission observed that the relocation payment modalities in the common system were not as common as they should be, emphasizing the need for greater harmonization. They considered that such issues, as well as the readjustment of the ceiling for the relocation shipment lump-sum payment and the frequency of its review, should be considered within the context of the present comprehensive review.

145. While noting the increase in average shipping costs from 2021 to 2023 based on the secretariat's analysis, the Commission concluded that maintaining the ceiling for the relocation shipment-related lump-sum payment at the current level of $18,000 and reviewing the elements of relocation shipment as part of the ongoing comprehensive review would be prudent.

Decisions by the Commission

146. The Commission decided to:

(a) Take note of the information pertaining to the review of the ceiling for relocation shipment;

(b) Maintain the ceiling for the relocation shipment-related lump-sum payment in lieu of full removal by organization at the current level of $18,000;

(c) Request organizations to ensure that no payments above the approved ceiling were made;

(d) Review the relocation shipment in the context of the ongoing comprehensive review.

E. Base/floor salary scale, including review of staff assessment rates used in conjunction with gross salaries

147. The concept of the base/floor salary scale was introduced, with effect from 1 July 1990, by the General Assembly in its resolution 44/198 (sect. I. H, para. 1). The scale is set by reference to the General Schedule salary scale of the comparator civil service, currently, the federal civil service of the United States of America. Periodic adjustments are made on the basis of a comparison of net base salaries of United Nations officials at the established reference point of the scale (P-4, step VI) with the corresponding base salaries of their counterparts in the United States federal civil service (those at step VI in grades GS-13 and GS-14, with weights of 33 per cent and 67 per cent, respectively).

148. A 1.7 per cent increase in the base General Schedule scale of the comparator civil service was implemented with effect from of 1 January 2025. In addition, tax changes were introduced in the United States in 2025. In the federal tax system, the income levels of tax brackets and the standard deduction amounts were increased. Tax brackets and standard deductions were adjusted for the District of Columbia, the State of Maryland and the State of Virginia.

149. In order to reflect the combined effect of the movement of gross salaries under the General Schedule and the tax changes in the United States and to maintain the common system salaries in line with those of the comparator, an increase of 1.6 per cent in the base/floor salary scale with effect from 1 January 2026 was proposed. In addition, in accordance with General Assembly resolution 70/244 of 23 December 2015 (sect. III, paras. 9 (a) and (b)), the adjustment to the salary scale should also be applied to the pay protection points for staff whose salaries were higher than those at the maximum steps of their grade upon conversion to the unified salary scale. The proposed salary scale and pay protection points are shown in annex VIII to the present report.

150. The annual system-wide financial implications resulting from an increase in the base/floor salary were estimated as follows:

(United States dollars)

(a) For duty stations with low post adjustment where net remuneration would otherwise fall below the level of the new base/floor	0
(b) In respect of the scale of separation payments	971 000

151. In accordance with its programme of work, the Commission reviewed the staff assessment rates used in conjunction with gross salaries in the Professional and higher categories in order to determine if any adjustment was required to the Tax Equalization Fund. The Fund, managed by the United Nations Secretariat, is used to reimburse staff members for national income tax levied by some Member States which have not accepted the relevant sections of the Convention on the Privileges and

Immunities of the United Nations, under which United Nations officials are to be exempt from national taxation of their United Nations emoluments.

Discussion in the Commission

152. The Human Resources Network concurred with the recommended 1.6 per cent increase in the base/floor salaries with effect from 1 January 2026. The representatives of the staff federations, noting the increase in the comparator civil service base salaries, also supported the proposed increase in the base/floor salary scale reflecting the increases in salary implemented by the comparator in 2025. In the federations' opinion, staff members would benefit from additional explanations regarding the staff assessment and the use of the Tax Equalization Fund. In their view, pay slips used by most organizations could be redesigned to facilitate the understanding of the salary structure in the common system.

153. The Commission agreed with the proposed 2026 increase in the base/floor salary, which would be implemented through the standard no-gain/no-loss consolidation procedure, that is, by increasing the base/floor salary scale and commensurately decreasing post adjustment multipliers. In accordance with General Assembly resolution 70/244, the procedure would also be applied to adjust the pay protection points. The Commission noted that, except for some minor rounding-related changes, the application of the procedure did not affect the overall level of net remuneration, so it would not have any impact on the budget of the common organizations in cases where the lowest post adjustment multiplier could offset the increase in the salary scale, as in the current year.

154. The Commission recalled that the update of the base/floor salary scale was a procedure independent of the revisions to the net remuneration through the post adjustment review mechanism. It noted that such revisions were routinely reported to the General Assembly under a different item[11] in the Commission's annual report, that the average annual increase in net remuneration in New York from 2015 to 2025 was 2.3 per cent and that the salary increase for the United States Federal Civil Service in Washington, D.C., for the same period was 2.7 per cent.

155. With regard to the review of the staff assessment rates used in conjunction with gross salaries, the Commission noted that, following consultations with the United Nations Secretariat, no revision of the rates was proposed at the present stage. In that regard, it recalled General Assembly resolution 66/235 A, by which the Assembly endorsed the decision of the Commission to review the staff assessment rates every three years. The Commission therefore agreed that the next review of the rates would be conducted in 2028 unless a change in the situation of the Tax Equalization Fund necessitated earlier action.

Decision of the Commission

156. The Commission decided to recommend to the General Assembly:

(a) That the General Assembly approve, with effect from 1 January 2026, the revised unified base/floor salary scale as well as the updated pay protection points for the Professional and higher categories, as shown in annex VIII to the present report, reflecting a 1.6 per cent adjustment, to be implemented by increasing the base salary and commensurately decreasing post adjustment multiplier points;

[11] Evolution of the United Nations/United States net remuneration margin.

(b) That the current rates of staff assessment used in conjunction with gross salaries be maintained until the next regular review in 2028, unless a change in the situation of the Tax Equalization Fund necessitated an earlier review.

F. Evolution of the United Nations/United States net remuneration margin

157. Under a standing mandate from the General Assembly (resolution 44/198, sect. I.C, para. 4), the Commission reviews the relationship between the net remuneration of United Nations officials in the Professional and higher categories in New York and that of United States federal civil service officials in comparable positions in Washington, D.C. For that purpose, the Commission tracks, on an annual basis, changes occurring in the remuneration levels of both civil services. In addition, in its resolution 71/264, the Assembly requested the Commission to include information on the development of the margin over time in an annex to its annual reports.

158. With effect from 1 January 2025, the comparator civil service implemented a 1.7 per cent increase in base salaries of federal employees under the General Schedule and other statutory systems. The locality pay applicable in Washington, D.C., increased from 33.26 per cent in 2024 to 33.94 per cent in 2025. Other developments relevant to the comparison were:

(a) Revisions to the federal tax brackets and the standard deduction amounts, as well as adjustments in the standard deduction amounts and tax brackets for the District of Columbia, the State of Maryland and the State of Virginia;

(b) An increase in the post adjustment multiplier for New York, from 72.1 for January to 75.5 with effect from 1 February 2025, owing to the normal operation of the post adjustment system (i.e. the evolution of the cost of living at the duty station) conducted in conjunction with the Commission's active management of the United Nations/United States net remuneration margin through the operation of the post adjustment system.

159. On the basis of the above, the Commission was informed that the estimated net remuneration margin for 2025 amounted to 117.0. The details of the comparison and information on the evolution of the margin over time are shown in annex IX to the present report.

Discussion in the Commission

160. The Human Resources Network took note of the findings of the latest margin comparison. The Network and staff federations noted that corrective action through the operation of the post adjustment system had been necessary in February 2025 to prevent the margin from going above the established trigger level of 117.

161. The Commission noted that, as anticipated, corrective action through the operation of the post adjustment system had been necessary to limit the increase of the post adjustment multiplier in New York calculated on the basis of the evolution of the cost of living at the duty station. The Commission was informed that, without margin management, an additional increase of 2.4 per cent to net remuneration in New York would have been implemented. Such an increase would have resulted in a margin above 119. While the margin level would have been within the range of 110 to 120 approved by the General Assembly in 1985, the trigger level of 117 would have been exceeded. The Commission concluded that margin management had been working as planned. However, the recent volatility of the margin within the trigger levels established by the Assembly in its resolution 70/244 could not be overlooked.

162. The Commission recalled that, shortly after its establishment, the General Assembly, in its resolution 31/141, had decided that the Commission should keep under continual review the relationship between the levels of remuneration of the comparator civil service and the common system. In addition, considering the evolution of the methodology of the review, the Commission recalled that the Assembly had continuously reaffirmed that that mandate be implemented under the current parameters. Some members considered that it was methodologically accurate that a margin of 101 would meet the Noblemaire principle. Furthermore, the justification for the current margin was partially based on expatriate service, which appeared to already be compensated under articles 10 (c) and 11 (b) of the ICSC statute. Those members, considering that the most recent revision of the parameters of the margin management methodology had been conducted at the conclusion of the previous review of the compensation package in 2015 resulting in the approval of the trigger levels mentioned above, proposed that, in the context of the current review of the compensation package, those parameters should also be reviewed. In that connection, the secretariat informed the Commission that the margin range and parameters had been reconfirmed by the Assembly in all its recent resolutions, including resolution 79/252 A. In addition, the subject of the margin management methodology had not been included in the outline of the review approved by the Assembly in that resolution. Thus, its addition may necessitate requesting the Assembly to revisit the review timeline.

163. Lastly, in accordance with the established practice, the Commission agreed that, should further data updates become available, a revised margin estimate would be presented by the Chair to the General Assembly during the introduction of the Commission’s annual report.

Decisions of the Commission

164. The Commission decided to:

(a) Report to the General Assembly that the margin between the net remuneration of United Nations officials in the Professional and higher categories in New York and that of officials in comparable positions in the United States federal civil service in Washington, D.C., was estimated at 117.0 for the calendar year 2025;

(b) Request its secretariat to continue to monitor the margin level so that corrective action could be taken as necessary through the operation of the post adjustment system should the trigger levels of 113 or 117 be breached in 2026;

(c) Inform the General Assembly of its intention to review the parameters of the margin management methodology at a future session.

G. Non-family service allowance: review of level

165. The non-family service allowance is an allowance for staff to undertake assignments at non-family duty stations. It serves to recognize the increased level of financial and psychological hardship incurred by involuntary separation from family members, including additional service-related costs.

166. In line with the Commission’s decision taken its at its eighty-third session, the level of the non-family service allowance is reviewed every three years, starting in 2016 when the current payment matrix was implemented, by using rent data under the post adjustment system. The previous review of the level of the non-family service allowance was carried out in 2022.

167. On the basis of the non-family service allowance adjustment methodology, the ICSC secretariat analysed rent data to calculate an average global rent for a dwelling size of up to and including two bedrooms from the latest ICSC cost-of-living survey in each duty station for the three years preceding the review (2022–2024), excluding countries with non-family duty stations. The relevant data showed that the average global rent was $1,622 per month, or $19,464 per year, somewhat lower than the current non-family service allowance amount of $1,650 per month or $19,800 per year, for staff members with eligible dependants. This difference was largely explained by the exchange rate fluctuations between currencies in which rents are paid (except where paid in United States dollars) and the United States dollar since the previous review.

168. The Commission, in previous reviews, had also taken note of the comparator's practice with regard to its involuntary separate maintenance allowance as a general reference. The current amount paid by the United States Department of State was $21,300 per year for an employee with one adult and an additional family member, to compensate for the additional cost of maintaining a second household.

Discussion in the Commission

169. The Human Resources Network took note of the note by the ICSC secretariat on the review of the level of the non-family service allowance. Concurring with the analysis provided and the conclusions drawn, the Network supported maintaining the allowance at its current level.

170. FICSA took note of the findings and commended the ICSC secretariat for the thorough and evidence-based analysis presented. On the basis of the data and rationale provided, FICSA agreed to maintaining the non-family service allowance at its current level.

171. CCISUA took note of the review and supported maintaining the current level of the non-family service allowance. While the rent-based methodology showed only a slight decrease, CCISUA emphasized that the allowance was designed to compensate not only for additional housing expenses incurred by the staff members but also for the psychological hardship of involuntary separation from families in high-risk environments. The staff federation noted that the level of the comparator rate was above the common system level, underlining the need to keep the common system allowances competitive. CCISUA urged the Commission to ensure that future reviews reflected not only rent trends but also the human impact and operational realities of non-family postings.

172. UNISERV noted that the previous review of the level of the non-family service allowance had been carried out in 2022 and that the current review was based on an analysis of average global rent data for a dwelling size of up to and including two bedrooms during the period 2022–2024. While the new amount was slightly lower than the current allowance, that was explained through exchange rate fluctuations. UNISERV questioned whether it would have been possible to reflect the most recent exchange rates on the average global rents and the decreasing value of the United States dollar.

173. The ICSC secretariat clarified that the slight decrease in weighted average rents was explained mainly by the impact of the fluctuations in the exchange rates. While the reported rents in local currency might have increased in certain duty stations, due to the local currency devaluation against the United States dollar since the previous review, the amounts in United States dollars had slightly decreased overall. Other factors affecting the results included the fluctuations in local rental markets, and the numbers of reported rents per duty station falling within the cost-of-living surveys

covering the three years preceding the review. The analysis conducted was consistent with the established methodology. In addition, it would be impractical to try and reanalyse all rent data from completed cost-of-living surveys during the period 2022–2024 on the basis of current exchange rates.

174. The Commission noted that the review had been analysed in accordance with the established methodology. Members also stated that they supported maintaining the current level of the allowance at $1,650 per month or $19,800 per year.

175. Some members proposed that the Commission should also consider the issue of the timing of adjustments to other allowances under the Commission's purview, given the ongoing comprehensive review. They noted that Working Group 3 on field related allowances and benefits, at its second meeting, had considered the adjustment mechanism and review cycle of the mobility incentive and concluded that it should be reviewed every four years instead of every three. However, the working group would still need to consider the adjustment cycles for other allowances under its agenda. Since the comprehensive review was scheduled to be completed in 2026, in order to ensure a coherent approach, the Commission considered that it would be prudent to postpone any upcoming reviews of the levels of allowances under its purview until the conclusion of the ongoing comprehensive review. That would allow the Commission to consider the proposed revised adjustment mechanisms and periodicity for adjustments.

Decision of the Commission

176. The Commission decided to:

(a) Maintain the current levels of the non-family service allowance at $19,800 per year for staff with eligible dependants and at $7,500 per year for staff without eligible dependants;

(b) Postpone the scheduled review of the allowances under its purview until the completion of the ongoing comprehensive review of the compensation system for Professional and higher categories of staff.

H. Post adjustment matters

1. Report of the Advisory Committee on Post Adjustment Questions on its forty-sixth session and provisional agenda of the forty-seventh session

177. Pursuant to article 11 of its statute, the Commission continued to keep under review the operation of the post adjustment system and, in that context, considered the report of the Advisory Committee on Post Adjustment Questions on its work at its forty-sixth session, covering the Advisory Committee's recommendations regarding methodological issues arising from the 2021 baseline surveys at headquarters duty stations as well as issues pertaining to the next round of surveys, specifically:

(a) Treatment of housing costs by renters and homeowners, with a particular focus on New York;

(b) Classification of expenditures according to the Classification of Individual Consumption According to Purpose 2018 for the compilation of the in-area (excluding housing) and the housing components of the post adjustment index;

(c) Update of the basket of goods and services, and their specifications, in accordance with the classification of expenditures based on the Classification of Individual Consumption According to Purpose 2018;

(d) Options for simplifying the compilation of the post adjustment index;

(e) Finalization of survey instruments for the next round of surveys;

(f) Results of the global survey on out-of-area expenditures.

178. The Advisory Committee discussed proposals on housing cost treatments for renters and homeowners, agreeing on a layered approach for imputing utility costs and recommending the use of median values as well as revising the other housing costs index. In addition, it proposed discontinuing data collection on in-area secondary residences. The secretariat should evaluate the impacts of the proposals and should report thereon, including a review of staff-reported expenditures instead of price comparisons for compiling the other housing costs index. The Committee recommended aligning the expenditure classification with the Classification of Individual Consumption According to Purpose 2018 and supported combining the questions for selected basic headings into broader expenditure groups, disaggregating those groups using consumer price index/harmonized index of consumer prices weights. However, it did not endorse reflecting the New York price level in some item ratios, preferring the current approach based on weight redistribution. The Committee also supported merging prescription and over-the-counter medications and categorizing tertiary education expenditures as out-of-area by default.

179. The Advisory Committee recommended that the Commission adopt the revised basket of goods and services for the 2026 surveys based on proposals from the secretariat and modifications that had emerged during the discussion of the revised basket. It also advised the secretariat to conduct field testing in New York on new or modified items, incorporating feedback from organizations and staff federations. The secretariat should have the flexibility to adjust item specifications as needed and should report both minor and major modifications at the Committee's next session. The Committee noted the secretariat's use of linking or geographical averaging for specific duty stations as an avenue for simplification and agreed that extending those methods would bring benefits where surveys were impractical, survey data were outdated or staff populations and in-area weights were low. It recommended continuing to explore options for simplifying the compilation of the index and for establishing objective criteria for identifying candidate duty stations. The Committee reviewed the secretariat's redesigned survey instruments and recommended their use, with modifications, for the 2026 round, pending testing. It also advised maintaining the streamlined pricing book structure and updating it with the reduced list of items and specifications. Furthermore, the Committee urged the secretariat to finalize other survey instruments in collaboration with stakeholders and enhance the secretariat's future capacity to develop online questionnaires.

180. The Advisory Committee noted the larger participant pool in the global out-of-area survey, attributed to a more comprehensive survey frame and early stakeholder engagement. It endorsed several choices made during data analysis. However, the Committee identified opportunities for improvement in the ex-post analysis, particularly to reduce the number of excluded observations and apply post-stratification, recommended the list of countries with their weights from the 2024 out-of-area survey subject to those reprocessing options and also recommended that the secretariat further study the estimation of non-consumption commitments for field duty stations. The secretariat presented to the Commission a proposed provisional agenda for the forty-seventh session of the Committee.

Discussion in the Commission

181. The Human Resources Network commended the preparation and conduct of the Advisory Committee session and generally agreed with the recommendations contained in the report. The Network appreciated the alignment of the expenditure classification with the Classification of Individual Consumption According to

Purpose 2018, emphasizing its importance for maintaining methodological integrity and for the future integration of external data, along with potential procedural innovations. The Network supported adopting the basket of goods and services for the 2026 surveys, including the revisions recommended by the Committee. Regarding the simplification of the post adjustment index compilation, the Network endorsed exploring options that were focused on internal efficiency without compromising the accuracy of current cost-of-living pay settings. Furthermore, it supported finalizing survey instruments for the next surveys, underscoring the need to modernize the information technology infrastructure of ICSC for improved efficiency.

182. FICSA praised the report on the forty-sixth session of the Advisory Committee and agreed with most findings and recommendations. It thanked participants for a productive session and for their preparations for the 2026 surveys in New York and group I duty stations, emphasizing the need to adequately train local survey committees. FICSA requested that staff federations be allowed to observe data collection in New York for the new survey round. While the Advisory Committee addressed methodological issues rather than implementation decisions, it played a vital role in assessing the impacts of proposed changes related to renters and homeowners' housing costs, as well as exploring simplification options for the post adjustment index, which should not compromise the rigour of the methodology. FICSA commended aligning the classification of expenditures with the Classification of Individual Consumption According to Purpose and improving statistical validity, data collection protocols and the survey questionnaire. FICSA remained open to discussing key decisions with the secretariat before the new round of surveys and welcomed the high response rate and analysis of the out-of-area survey but expressed regret at the rejection of nearly 20 per cent of the data and hope that the secretariat could salvage some information and mitigate analysis bias.

183. CCISUA commended the organization of the forty-sixth session of the Advisory Committee, endorsing the conclusions and recommendations contained in the report. The staff federation emphasized the need for consistent purchasing power parities across duty stations, particularly in housing, urging efforts for like-to-like comparisons among renters and homeowners. While supporting the request for impact analyses, CCISUA questioned the relevance of homeownership in cost-of-living comparisons given the mobility of the United Nations workforce. It supported aligning expenditures with Classification of Individual Consumption According to Purpose 2018 and proposed modifications to the staff expenditure questionnaire. Regarding simplified post adjustment index calculations, CCISUA agreed to use regional averages exceptionally, stressing that economies of base countries must be integrated with those of satellite countries for accurate linking. The federation highlighted the need to avoid overly simplified approaches in setting post adjustment, noting that in some compensation systems, levels of pay could not be lower than the minimum set at their base, so working at cheaper locations did not lead to lower pay. CCISUA expressed concerns about the information technology infrastructure status of ICSC, citing operational risks for payroll, and expressed hope for a permanent solution rather than temporary developer hires.

184. UNISERV expressed appreciated for the report of the Advisory Committee, noting the Advisory Committee's focus on key aspects of the post adjustment system, such as housing costs, expenditure classification, post adjustment index simplification and the survey questionnaire. UNISERV supported the use of medians rather than means for estimating dwelling class averages and conducting impact analyses. It endorsed aligning the expenditure classification with the Classification of Individual Consumption According to Purpose 2018 for the 2026 round but stressed the need for clear explanations to staff if significant variances arose. UNISERV recalled that the Commission had agreed at its previous meeting to remove some goods and services,

and the staff federation emphasized the need to enhance the list of prescription drugs. It agreed that further studies were needed to refine and simplify the post adjustment index and highlighted the need to use software developed in-house to improve staff engagement in future surveys. UNISERV believed that, with careful monitoring, the recommendations would yield a more accurate and fair post adjustment system.

185. Before discussing the report of the Advisory Committee, the Chair shared his views on the post adjustment multiplier for Geneva following the Commission's decision to implement survey results for headquarters duty stations as of August 2022. He noted that WIPO and other organizations had not complied with the Commission's decisions, continuing to pay an unofficial post adjustment multiplier higher than that of ICSC. ILO had implemented the official post adjustment multiplier in February 2023, while WIPO had done so in February 2024. Other organizations under the jurisdiction of the Administrative Tribunal of the International Labour Organization might have also delayed implementation, potentially causing staff tensions in Geneva. He emphasized that, as efforts were made to engage all organizations and stakeholders in the 2021 baseline survey process, that practice should not be repeated with the next round of surveys, and in accordance with the Commission's mandate, he would duly inform the Member States and the governing bodies of the organizations in question of that matter.

186. In response to comments from the Chair, WIPO clarified that it had begun implementing the official post adjustment multiplier published by ICSC in February 2024. However, WIPO did not view that as non-compliance, as it was bound by the jurisprudence of the Administrative Tribunal of the International Labour Organization. WIPO emphasized that the situation was nuanced and requested that its position be represented in the Commission's report to the General Assembly. The organization noted that, in judgments from 2019, the Administrative Tribunal had stated that ICSC lacked the authority to set post adjustment amounts on the basis of its statute at the time. Thus, like other Geneva-based agencies, WIPO had implemented a post adjustment multiplier compliant with judgments of the Administrative Tribunal. The Commission's statute was later amended, and WIPO had accepted those amendments after the July 2023 meeting of its Coordination Committee. WIPO had stopped using the post adjustment multiplier compliant with judgments of the Administrative Tribunal and reverted to the official ICSC post adjustment multiplier in February 2024 after completing due diligence and assessing the legal risk of mass staff litigation in line with the independent status of WIPO and its regulatory framework. In particular, WIPO added that the Commission's statute amendments could not serve to retroactively validate the ICSC decision of July 2022, which had been made before the amendments took effect. The decision, which had been based on the 2021 cost-of-living survey results, should be assessed on the basis of the legal context at the time that it was made.

187. A Commission member appreciated the ICSC secretariat's scientific work and, noting the competitive online shopping environment, enquired about the challenges of collecting online prices, stressing the importance of adapting to the digital age. The secretariat explained that manual online data collection had been straightforward in well-developed online retail markets, such as those in Headquarters and most group I duty stations. However, automated data collection (web scraping), used for collecting New York price data in 2021, faced higher rejection rates. The secretariat planned to use a mixed data collection approach for future surveys.

188. A Commission member asked for the number of group I and II duty stations in the post adjustment system and posed other questions related to homeownership. Another Commission member proposed more frequent cost-of-living surveys to reflect the rapidly changing global economy. The secretariat stated that it lacked exact

figures at that moment but would provide precise data before the end of the session. Regarding the request to conduct more frequent surveys, the secretariat noted that, while that would improve measurement accuracy, it would require additional staff resources.

189. The Vice-Chair of the Commission informed participants that, during the forty-sixth session of the Advisory Committee, the Committee and some Commission members had met informally to exchange and discuss issues such as harmonization with the Classification of Individual Consumption According to Purpose, the simplification of the post adjustment index, and the use of external data, and all participants had welcomed that opportunity. The Vice-Chair emphasized the need for precise instructions from the Commission to the Committee, adding that as the Committee was an advisory body, the Commission was responsible for decisions regarding the trade-off between precision and operational efficiency.

190. Some Commission members highlighted the importance of clear communication between ICSC and the Advisory Committee. They understood the Committee's reluctance to use private-sector price data and suggested identifying duty stations where replacing the cost-of-living survey would be the least impactful statistically. Some members of the Commission, noting that there would always be trade-offs between precision and operational efficiency, emphasized the need to alleviate the operational burden on staff and stakeholders, indicating that the secretariat played a crucial role in identifying such areas.

191. The Commission supported the Advisory Committee's recommendations related to the housing component and appreciated the alignment of the expenditure classification with the Classification of Individual Consumption According to Purpose 2018, which provided opportunities for methodological integration with international standards and data exchange with global statistical programmes. The Commission also appreciated the revised list of items. The secretariat reiterated its efforts to keep the list updated. It indicated that, before final adoption, all new or modified items would be tested for the collection of price data.

192. The Vice-Chair of the Commission noted the complexity of the methodology and the need for simplification. He emphasized cooperation with partners such as the Statistics Division, Eurostat, the International Service for Remunerations and Pensions and OECD in methodological development, data sharing and other areas. He added that the current trend was focused on reducing questions in the survey questionnaire. Commission members supported simplifying the compilation of the post adjustment index while recognizing the need to balance simplification with accuracy. CCISUA questioned whether the simplification was aimed at cutting the ICSC budget or staff, noting that the questionnaire was intuitive and easy to complete, thus reducing the potential for marginal savings. CCISUA stressed the importance of economies of scale, suggesting that the system might never achieve sufficient simplicity. The secretariat pointed out that the Advisory Committee recognized the need to operate under a simpler framework, such as a small basket of goods and services, and the challenge of finding the right level of precision in estimations.

193. Commission members commended the ongoing work to refine the survey questionnaire, resulting in improved data quality and a reduced response burden. They emphasized the importance of supporting staff in completing the survey, and the secretariat mentioned efforts to develop tools, such as instructional videos, for that purpose. Some Commission members sought clarification on how tertiary education costs would be managed. The secretariat noted that tertiary education costs would be categorized as out-of-area expenditures by default. That change could slightly increase the out-of-area component's weight but would produce an impact only if the

increase resulted in a change in the band used to determine the applicable out-of-area weight.

194. A Commission member praised the conduct of the global survey on out-of-area expenditures and enquired about lessons learned, particularly regarding the 20 per cent rejection rate. The secretariat noted that a key lesson was to utilize its own capabilities and standard design software, as the ICSC information technology unit lacked the capacity to develop a custom questionnaire. To address the rejection rate, data would be reprocessed using a post-stratification method based on the "grade" and "duty station" variables from the survey, which might alter the final list of countries and their weights.

195. Some Commission members recognized the vital role of information technology infrastructure in the post adjustment system and advocated enhanced support to the secretariat to improve its information technology capabilities amid budget constraints. The secretariat noted constraints of the current information technology systems and shortage of technical human resources for their development or maintenance, as evident from the need to outsource the development of the online staff expenditure questionnaire or to manage many operations outside the data processing system. It also called for an external evaluation of the effectiveness of the information technology system. Despite those challenges, the secretariat committed to its mandate.

196. The Commission acknowledged the importance of the Advisory Committee report, noting that post adjustment comprised about 25 per cent of spending on staff compensation. The Commission highlighted difficulties with United Nations operational exchange rates, with no current alternatives available. The Commission emphasized the importance of improving its communication with the Committee, noting that simplification would reduce the operational burden for the secretariat and stakeholders. The Commission also expressed interest in further research, including alternative estimation methods and the use of public institutions' data, and asked the ICSC secretariat to identify areas of higher operational burden and, with a view to clarifying expectations, to assign concrete tasks to the Committee, such as identifying duty stations suitable for setting post adjustment with linked factors.

Decisions of the Commission

197. The Commission decided to approve:

(a) All recommendations of the Advisory Committee, as outlined in its report;

(b) The proposed agenda for the forty-seventh session of the Committee, as outlined in annex X to the report of the Committee, in principle, pending its finalization after consultations with members of the Committee and stakeholders.

198. The Commission welcomed the work being carried out by the Advisory Committee on the issue of simplification and asked the Committee to:

(a) Suggest measures that might facilitate future collaborative data collection with other partners or the use of external data published by public institutions;

(b) Prioritize simplification in cases where it might reduce the operational burden on the ICSC secretariat, the local survey committees and survey respondents;

(c) Prepare a list of about 15 to 30 duty stations where, instead of conducting place-to-place surveys, using other methods to determine post adjustment indices and multipliers, such as linkage to other duty stations, would have the least statistically negative effects and the most operational benefits.

2. Report of the task force on the review of the parameters regulating the personal transitional allowance under the current model

199. In accordance with article 11 of its statute, the Commission continued to keep under review the operation of the post adjustment system and, in that context, considered the report of a task force on the parameters of the personal transitional allowance under the current model. The task force, composed of the ICSC secretariat and representatives of organizations and staff federations to review the parameters of the personal transitional allowance under the current model, had met virtually on 2 and 3 June 2025.

200. In its report, the task force referred to the current and pre-2017 sets of parameters regulating the personal transitional allowance, including aspects of the historical background that had led to their selection as well as considerations about the extent to which the sets fulfilled desirable yet competing requirements of the Commission salary setting policy or related pronouncements of the General Assembly, specifically regarding the gap between the post adjustment index and the pay index (in its resolution 72/255, the Assembly requested the Commission to minimize any gap between the pay indices and the post adjustment indices). The task force, on the basis of a background document and an Excel-based tool developed by the secretariat, evaluated a third set of parameters identified by the secretariat based on parameters from both the current and pre-2017 sets.

201. Referring to the report of the working group on operational rules that met in February 2020, the discussion of the report and the resulting decision taken by the Commission, as well as to General Assembly resolution 72/255, the task force considered it appropriate not to recommend changes to the augmentation factor of the gap closure measure/personal transitional allowance operational rule, as that would widen the gap between the post adjustment index and the pay index. Furthermore, considering the role of the personal transitional allowance in ensuring the stability and predictability of income to allow for intermediate and long-term financial planning by staff, the task force also considered it appropriate not to recommend changes to the grace period of six months, as set under the current personal transitional allowance model. Therefore, the task force reviewed alternative settings for the two remaining parameters of the personal transitional allowance, namely the adjustment factor and the interval period.

202. However, noting that the Commission, during its ninety-ninth session, had decided to introduce a maximum duration of 36 months for personal transitional allowances, the task force assessed that maximum duration as an additional parameter of the personal transitional allowance and decided that, to specifically address the few cases of personal transitional allowances observed to last more than two years, a further reduction of the maximum duration of personal transitional allowance to 24 months would have served both purposes of reducing the inequity between eligible staff and those not eligible to receive the personal transitional allowance and reducing the durations of the longer personal transitional allowances, without increasing the costs associated with the payment of such allowances. Alternatively, increasing the adjustment factor from three to four per cent would achieve similar results and lead to some savings for the system.

203. The secretariat presented the legal opinion obtained from the Under-Secretary-General for Legal Affairs and United Nations Legal Counsel concerning acquired rights or other legal risks linked to also applying the maximum duration of 36 months to existing personal transitional allowances, including that of Lebanon. The Legal Counsel had based her opinion on an evaluation of jurisprudence from both the United Nations Appeals Tribunal and the Administrative Tribunal of the International Labour

Organization and on considerations regarding further legal risks beyond those related to possibly breaching acquired rights.

Discussion of the Commission

204. The Human Resources Network took note of the report of the task force and the complementary legal opinion. In the case of the latter, it suggested consulting the legal offices of a broader range of common system organizations for future similar instances. The Network stated that personal transitional allowances were important to ensure the predictability and stability of compensation while ensuring recalibration for fairness across duty stations. Representatives of the Network participated actively in both the focus group on extremely large personal transitional allowances and the task force, and while the Network recalled that it saw no need to review the personal transitional allowance parameters at the current stage, it still endorsed the task force proposal to limit to 24 months the maximum duration of future personal transitional allowances, as it struck a careful balance between preserving the stability and predictability of net remuneration, reducing the inequity between current and newly recruited staff and achieving reasonable cost containment.

205. FICSA noted with appreciation the efforts of the task force charged with reviewing the parameters regulating the personal transitional allowances and noted the complexity of modifying the personal transitional allowance scheme without disrupting the balance among the three core features of a salary-setting scheme: (a) accuracy; (b) stability and predictability; and (c) equity and fairness. Parameter adjustments lacking a clear and justified rationale therefore had to be avoided at all costs. It viewed the 36-month cap decided by the Commission at the ninety-ninth session as sufficient, yet if there were a need to further fine-tune the personal transitional allowance parameters, a 24-month cap would be adequate to meet the objectives of the Commission. Lastly, it strongly recommended revising the exchange rate methodology to prevent the occurrence of extremely large personal transitional allowances in the future.

206. CCISUA participated actively in the task force and, in line with sister federations, supported the cap of 36 months endorsed by the Commission to address the issue of excessive personal transitional allowances. However, regarding the retroactive application of the cap to Lebanon, even if that did not formally breach acquired rights, it had been noted in the legal opinion that staff expectations and the principle of fairness must be respected, as the resulting change in the allowance could create financial hardship. CCISUA therefore reiterated its concern about its retroactive application, regardless of the exceptionally large amounts involved. Among the recommended options further discussed in the task force, CCISUA favoured increasing the adjustment factor from 3 to 4 per cent as a more balanced and effective approach that would not undermine the stability and predictability on which staff rely, particularly during financially disruptive transitions.

207. UNISERV took note of the Commission decision to institute a 36-month cap on personal transitional allowances and of the legal opinion on its application to existing cases. It noted that the legal opinion included a consideration of the role of the personal transitional allowance in ensuring the stability and predictability of income and the reasonable expectation of staff to be paid within the timeframe communicated to them. Moreover, UNISERV could not entirely exclude the possibility that applying the cap to existing personal transitional allowances would breach acquired rights; therefore, there should be no application of the revised approach to existing personal transitional allowances. UNISERV was concerned with both of the recommendations of the task force, supporting instead the Commission decision to institute a 36-month

cap; however, it considered that the only potential change should be reducing the cap to 24 months in order to maintain stability and predictability.

208. A member of the Commission requested clarifications regarding the advance notices of either 8 or 12 months as presented, in case the Commission decided to also apply the 36-month cap that it had instituted at its ninety-ninth session to existing personal transitional allowances, including that of Lebanon. The secretariat recalled that, while the Commission had enacted the cap for all future personal transitional allowances occurring on or after April 2025, it had also suspended its decision for existing allowances, pending the legal opinion on the matter. However, with the legal opinion now available, if the Commission decided to apply the cap to existing allowances, it could do so by maintaining April 2025 as the starting point of its application to those allowances, which would correspond to advance notice of only eight months, given that information on the rule change would become available in August 2025 and that the change would come into effect for the personal transitional allowance for Lebanon as of April 2026. Alternatively, if the Commission decided that a minimum advance notice of 12 months was legally more appropriate, it could also determine that the rule should come into effect for the personal transitional allowance for Lebanon not earlier than August 2026.

209. Some members of the Commission expressed regret that Commission members had not been involved in the review of the personal transitional allowance parameters, as their presence in the task force could have helped to refine its work, and the members asked for clarifications about existing work mechanisms. They argued that, contrary to other allowances, personal transitional allowances were not aligned with the principle of equal purchasing power of salaries and introduced inequity between staff, resulting in different levels of pay for the same work, of which Lebanon was a macroscopic case, and there were no equivalent rules for attenuated or delayed post adjustment increases. They disagreed with the evaluations of the task force and of the secretariat that, except for the case of Lebanon, the existing set of parameters had worked well, and they considered the pre-2017 set of personal transitional allowance parameters preferable to the current set. In addition, they recalled the misalignment of the United Nations operational rate of exchange with market rates as the fundamental problem at the basis of the exceptionally large personal transitional allowance for Lebanon and hoped that work on that aspect had not been disregarded by the secretariat.

210. The Chair and the Vice-Chair clarified that there could be other work mechanisms, such as contact groups, working groups or focus groups, in which members of the Commission could be included, but when only technical work was envisaged, that could be delegated to task forces comprising members of the ICSC secretariat and stakeholders. They clarified that, although the task force could not take decisions regarding policymaking aspects, the Commission could do so, and they invited it to evaluate the recommendations of the task force as well as to decide on the application or non-application of the 36-month cap to existing personal transitional allowances, including that of Lebanon. As some members of the Commission favoured reinstating the pre-2017 set of parameters, the secretariat highlighted that, on the basis of simulations conducted on the sample of personal transitional allowances that occurred in the period 2017–2024, excluding the exceptionally large case of Lebanon, the pre-2017 set of parameters would result in higher financial implications. Moreover, the secretariat confirmed that the task force consciously decided to make recommendations that did not excessively alter the policymaking perimeter established through earlier decisions of the Commission at its ninetieth session. Lastly, it was pointed out that work on the use of exchange rates had not been concluded, but the secretariat wished to have more time to evaluate the

issue in parallel with existing streams of work under the mandate of the Advisory Committee.

211. A member of the Commission asked for more information about the hybrid set of parameters that, although not recommended, had initially been considered by the task force. The member also requested clarifications of the financial implications of the options recommended by the task force, adding that the issue of using non-market exchange rates remained problematic and, with regard to the personal transitional allowance for Lebanon, that it was better to phase out the allowance sooner rather than later, but with a minimum advance notice of 12 months. Another member of the Commission agreed with a minimum notice of 12 months and stated that the personal transitional allowance for Lebanon had become problematic in part due to the lack of an adequate set of parameters.

212. The Commission was informed that the hybrid set of parameters was less efficacious than the pre-2017 set in reducing durations and inequities but still achieved substantial results and would have resulted in lower financial implications compared with the current set.

213. The Commission evaluated positively the potential of the hybrid set of parameters but decided to adopt it with a slight modification of the adjustment factor, setting it at 4 per cent rather than 5 per cent as in the pre-2017 set, and, as the Commission saw value in setting a maximum duration, it also decided to add a 24-month cap for future personal transitional allowances. With regard to the application of its earlier decision to cap the duration of future personal transitional allowances at 36 months, the Commission decided to apply that change also to existing personal transitional allowances, but subject to a minimum notice period of 12 months, starting from August 2025, so that its decision would not come into effect earlier than August 2026.

Decisions of the Commission

214. The Commission took note of the report of the task force on the review of the parameters of the personal transitional allowance and decided to set the parameters for any new instances of the personal transitional allowance as follows:

(a) Augmentation factor: 3 per cent;

(b) Grace period/interval period: 3 months;

(c) Adjustment factor: 4 per cent;

(d) Maximum duration: 24 months.

215. Concerning existing personal transitional allowances, the Commission decided to retain its previously decided maximum duration of 36 months but coming into effect for existing personal transitional allowances no earlier than August 2026, thus allowing an adequate advance notice of 12 months. The Commission requested the secretariat to promptly inform stakeholders of those changes and allow a reasonable time of a few months for the operational implementation of its decision by the secretariat and stakeholders.

Chapter IV
Conditions of service of the General Service and other locally recruited categories

A. Survey of best prevailing conditions of employment in Montreal

216. On the basis of the methodology for surveys of best prevailing conditions of employment of the General Service and other locally recruited staff at headquarters duty stations (survey methodology I), the Commission conducted a survey in Montreal, with a reference date of April 2024. The survey was completed with data from seven employers and supplemented with external salary data.

217. The new salary scale and the revised dependency allowances for the General Service category of the organizations of the common system in Montreal, as recommended by the Commission to the executive heads of the Montreal-based organizations, are reproduced in annex XI to the present report.

218. The recommended salary scale for the Montreal-based organizations shown in annex XI is 6.44 per cent higher than the current General Service scale. The highest point of the proposed scale, GS-7/XI, was Can$83,943, or $61,768 at the April 2024 exchange rate of Can$1.359 per United States dollar. As at 1 April 2024, that amount approximated the net remuneration (net base salary plus post adjustment) at the P-1/I level. The total annual financial implications of implementing the recommended salary scale and the revised dependency allowances were estimated at Can$2,552,000 or $1,878,000.

B. Survey of best prevailing conditions of employment in Paris

219. On the basis of the methodology for surveys of best prevailing conditions of employment of the General Service and other locally recruited staff at headquarters duty stations (survey methodology I), the Commission conducted a survey in Paris, with a reference date of October 2024. The survey was completed with data from 13 employers and supplemented with external salary movement data.

220. The Commission recommended to the executive heads of the Paris-based organizations, maintaining the current salary scale for the General Service category until the gap with the level of salaries of the labour market calculated at 3.5 per cent is closed and revising the dependency allowances to the levels presented in annex XII to the present report.

221. The total annual financial implications of implementing the recommended revised dependency allowances were estimated at €1,957,000, or $2,189,000 at the October 2024 exchange rate of €0.894 per United States dollar.

Chapter V

Conditions of service applicable to both categories of staff

A. Review of the standards of conduct: report of the working group

222. ICSC, at its ninety-fourth session, decided: (a) to undertake a revision of the current ICSC standards of conduct for the international civil service to ensure that they continued to meet the needs of the organizations; and (b) to form a working group, composed of members of the Commission and representatives of the organizations and staff federations, to examine the current ICSC standards of conduct and make proposals for their revision.[12]

223. The report of the working group and the proposed revised standards were submitted to the Commission at its ninety-eighth session, along with comments from the Office of Legal Affairs. The Commission at that time decided: (a) to postpone consideration of the report of the working group to its ninety-ninth session; and (b) to request its secretariat to inform all the legal offices of the United Nations common system other than the Office of Legal Affairs of the final deadline of 31 October 2024 for presenting any comments on the proposed revised standards of conduct, taking into account the comments of the Office of Legal Affairs, for review and decision by the Commission at its ninety-ninth session.

224. Subsequent to consideration by the working group of the comments from the Office of Legal Affairs and the other legal offices of the common system, the working group agreed on further revisions to its earlier proposed revised standards and submitted these to the Commission for consideration at its ninety-ninth session.

Discussion in the Commission

225. The Human Resources Network stated that the ICSC standards of conduct for the international civil service were a crucial ethical and values-based underpinning of the international civil service and served as guidance for behaviour and conduct. The proposed revisions took into consideration the evolving environment in which the organizations operated, characterized by decentralization and delegation of authority as well as accountability, and the increased desire of staff to engage in political processes and expressions, including on social media. The Network appreciated the cooperation of and all work done by the working group.

226. FICSA and UNISERV stated that the proposed revisions to the standards of conduct for the international civil service had been deliberated upon extensively by the working group and that the comments of the legal offices of the organizations requested by the Commission had been fully taken into account at the final meeting of the working group. The proposed revised standards reflected the broad consensus that had been reached after all views had been considered, which in turn reflected the constructive spirit in which the discussions had taken place throughout the process. They further appreciated the participation by a representative of the Ethics Panel of the United Nations in a technical capacity, which had facilitated the discussions of the working group. UNISERV stated that, in any future review of the standards, it could be useful to include a legal representative so that the views of the legal offices could be considered simultaneously with the ethical aspects of the standards. Given the extensive and holistic nature of the review, FICSA and UNISERV urged the Commission to adopt the standards at the current session. UNISERV also noted the importance of ensuring that consideration was given to the implementation of the

[12] A/77/30, para. 69.

finalized standards in a way that did not contradict their aspirational nature or would not be subject to undue organizational discretion.

227. CCISUA commended the working group for its work and highlighted the need for the freedom to express internal dissent and constructive criticism in the organizations and to express diverse opinions publicly, including through the use of social media and at public events.

228. Members of the Commission noted the extensive work done by the working group. They also noted that the working group, in reviewing the wide range of issues identified by the organizations and staff federations at the start of the review process, had methodically grouped and addressed each set of issues in a holistic manner and had considered any interlinkages between various provisions, as revisions had been agreed upon at each meeting. Several members of the Commission expressed their appreciation for the consensus that had ultimately been reached by the working group given the extent of the work done and the nature of issues discussed, on which there were bound to be various views.

229. During the Commission's paragraph-by-paragraph review of the proposed standards, some members expressed their views on a number of subjects, including how and where international civil servants could express their views on controversial issues; accountability; racism; harassment and abuse of authority; sexual violence; and occupational safety and health. The Commission agreed on revisions to each paragraph as the issues were discussed, taking into account all the views expressed. Members of the Commission recognized that, in a document of a scope as broad as the standards of conduct for the international civil service, which had first been issued in 1954, it was natural that, while there was agreement on the underlying principles, there could sometimes be different preferences regarding the exact formulation of the text or choice of words relating to specific provisions. Nevertheless, the Commission expressed its overall appreciation for the inputs and collaborative work of all stakeholders throughout the process. The Commission also expressed its satisfaction with the revised standards, which were the product of that collaborative process. One Commission member suggested that organizations post the standards of conduct on their websites so that individuals who were considering working in the United Nations common system would be better informed.

230. The Commission believed that the revised standards would continue to provide guidance to organizations and staff on ongoing and emerging issues while underscoring the values espoused in the Charter and the corresponding governing instruments of each organization. The Commission underscored that those values had been, and remained, the foundation and hallmark of the international civil service.

231. The Commission recognized that the revised standards would need to be implemented through the policy frameworks of the common system organizations. Lastly, it was noted that, for the standards to be effectively applied, it was essential that they be widely disseminated and that measures be taken and mechanisms put in place to ensure that their scope and importance were understood throughout the international civil service and by the Member States, the general public and the organizations of the United Nations system.

Decisions of the Commission

232. The Commission decided to:

(a) Adopt the revised standards of conduct for the international civil service as set out in annex XIII to the present report;

(b) Recommend them to the General Assembly and to the legislative organs of the other participating organizations for implementation;

(c) Request its secretariat to provide information on the implementation of the revised standards at its 102nd session.

B. Assessment and review of the implementation of the parental leave framework

233. At its ninety-fourth session in 2022, ICSC considered that the previously existing maternity, paternity and adoption leave provisions in the United Nations common system should be replaced with a new, enhanced parental leave framework for all parents. Accordingly, the Commission decided to:

(a) Replace the current maternity, paternity and adoption leave provisions with a parental leave provision of 16 weeks for all parents;

(b) Provide an additional period of 10 weeks to birth mothers to meet the specific pre- and post-natal needs.

234. In its resolution 77/256 A, the General Assembly welcomed the establishment of the new parental leave framework and requested the Secretary-General to implement the framework in the Secretariat of the United Nations within existing resources, on an exceptional basis, for the year 2023, and encouraged executive heads of other organizations of the common system to follow such practice. The Assembly also requested the Commission to submit to the Assembly at its eightieth session an assessment and review of the implementation of the parental leave framework, with a detailed analysis of utilization data, staff satisfaction, expenditures, the incentive function of the new framework and its impact on the workforce in the common system, in particular in terms of job attractiveness and workforce retention.

235. In accordance with the request of the General Assembly, the Commission considered a report containing relevant information on utilization and replacement costs as well as qualitative information such as staff satisfaction and other benefits related to the implementation of the parental leave framework in the organizations of the United Nations common system. The information contained in the report was collected from the common system organizations by the ICSC secretariat through a questionnaire to which 27 of 29 organizations responded.[13]

236. A summary of the information on the utilization of parental leave-related entitlements in 2023 and 2024 in the common system organizations is presented in annex XIV. The utilization rate of those entitlements per year is relatively small, ranging from 0.4 per cent to 8.5 per cent. The organizations with smaller staff populations, such as UNRWA, ITC, UPU and ITLOS, tend to have utilization rates that fall more at the extreme ends of the spectrum, as just a few cases occurring in the same year can significantly alter the overall percentage of utilization. Of the larger organizations, UNHCR (8.5 per cent), UNICEF (6.0 per cent) and WFP (6.1 per cent) had the highest utilization rates per year.

237. Most organizations redistributed work among the team, combined with other practices such as recruiting temporary staff, temporarily assigning serving staff, hiring individual contractors and/or consultants and utilizing internal mobility of staff. A few organizations mentioned that, when staff could not be temporarily replaced, projects had to be paused, delayed, or moved to another team or location.

[13] WMO and ISA did not respond to the questionnaire.

238. The United Nations, UNRWA, UNIDO and ITLOS exclusively used work redistribution among the team to replace staff on parental leave. For the United Nations, the Secretary-General has been guided by resolution 77/256 A, whereby the General Assembly requested that the new parental leave framework be implemented within existing resources.

239. The financial costs associated with replacing staff on parental leave are detailed in annex XV. Some 18 organizations provided data on replacement costs. Five organizations – UNDP, UNHCR, ICAO, WIPO and PAHO – did not provide such data. Many organizations, in particular the larger ones that have decentralized a substantial portion of their administrative operations, were unable to provide the data. Several organizations reported that they did not have a dedicated budget to cover the cost of replacements.

240. Some organizations, including WHO, IFAD and UNOPS, have implemented specific financial mechanisms to support the replacement of staff on parental leave in order to mitigate operational and financial challenges.

241. In its questionnaire, ICSC asked participating entities to indicate whether they agreed or disagreed with a set of statements in order to assess the benefits and challenges faced by the United Nations common system organizations and capture the qualitative views of the respective human resources bureaux as to their organizations' experience with the implementation of parental leave-related entitlements.

242. The statements regarding the benefits enjoyed by the employing organization that received the highest level of support – very strongly positive (80 per cent and above), were: (a) created more inclusive, family-friendly, enabling work environment (96 per cent); (b) improved staff morale (88 per cent); (c) opportunity to set example as a global norms and standards-setting organization (85 per cent); (d) enhanced organizational image as an employer of choice (85 per cent); and (e) positive impact on gender equality and empowerment of women (81 per cent). The majority of organizations agreed that there was an increased retention rate (52 per cent); however, there were also a relatively high number of organizations that were uncertain about an increase in retention rate (44 per cent).

243. In terms of the benefits experienced by the staff, the statements that attracted the most positive responses of 80 per cent and above were: (a) bonding time with newborn or adopted child for mother and father; (b) opportunity to share childcare responsibility between both parents; (c) increased work and life balance; (d) time for family reunion; (e) better quality of life; (f) possibility of accommodating family and personal concerns; and (g) reduced stress and anxiety about newborn or adopted child. Most organizations also reported positively on better planning of work responsibilities (58 per cent) and improved focus on work responsibilities (54 per cent).

244. The two most common challenges or problems encountered by the organizations were: additional workload and stress to team members (67 per cent) and replacement cost of covering work of staff on parental leave (65 per cent), with 16 and 17 organizations reporting those challenges, respectively. A total of 13 organizations (52 per cent) indicated that the cost of paid leave for maternity, paternity and adoption was not a problem for them, compared with 9 (36 per cent) that saw it as a problem. A majority of organizations did not see the following issues as challenges: (a) resistance to culture shift regarding family-friendly policies (72 per cent); (b) increased absences immediately following maternity leave (60 per cent); (c) various administrative difficulties in accommodating a certain degree of flexibility to meet individual staff needs (including inequities in field duty stations) (60 per cent); and (d) discontent of non-parent staff due to the feeling of being discriminated against or penalized for not having children (60 per cent).

245. The questionnaires submitted by responding organizations provided valuable insights and feedback on the parental leave framework, highlighting staff satisfaction. The policy was broadly welcomed by both staff and management across various organizations, in both field and non-field settings. While the policy is generally well received, some organizations reported challenges related to budget constraints and staff replacements. Annex XVI contains a summary of the feedback received from the various organizations in the completed questionnaires.

246. All reporting organizations of the United Nations common system agreed that the new parental leave framework contributed to a more diverse, inclusive and equitable work environment, attracted top talent seeking work-life balance, promoted gender equality through shared caregiving and strengthened staff loyalty and retention – ultimately reinforcing the global mission of the United Nations.

Discussion in the Commission

247. The Human Resources Network noted that overall implementation was successful and that the new provisions were valued by staff. It further stated that the organizations believed that the new parental leave provisions would contribute over time to the goal of parity between women and men among the United Nations common system staff and help to strengthen the positioning of the common system organizations as employers of choice.

248. While reaffirming its strong support, CCISUA considered that enhanced parental leave was a significant step forward in aligning the United Nations common system with international standards for gender equality and family-friendly workplaces. It noted that the high levels of organizational satisfaction and positive staff feedback, particularly around improved morale and work-life balance, were encouraging. However, CCSIUA remained concerned that implementation had often been achieved by merely redistributing work internally, without dedicated funding to ensure proper backfilling. That could create pressure on teams and risked undermining the benefits of the policy. CCISUA encouraged the Commission to work with organizations to establish sustainable support mechanisms for implementation, including budgetary provisions.

249. FICSA noted the broad support from staff and administrations as encouraging, with data showing positive effects on working culture, staff morale and employer attractiveness. It emphasized that the reform contributed to a more inclusive and enabling work environment, strengthening work-life balance, retention and institutional credibility. FICSA framed the policy as an investment in human capital, grounded in fairness, gender equality and long-term strategic value. It highlighted that evidence from other sectors showed that robust parental leave policies often led to improved motivation, reduced burnout and measurable gains in efficiency. The introduction of shared leave entitlements also expanded access for parents across diverse genders, backgrounds and family models. FICSA viewed the reform as a model of progressive personnel policy that not only boosted morale and creativity but also reinforced the identity of the United Nations as a modern and caring employer. It reaffirmed its commitment to supporting that success and underlined the importance of adequate resourcing to sustain implementation and impact.

250. UNISERV acknowledged the common system’s progressive move towards equity and work-life balance through the enhanced parental leave framework, which reflected good practices and the commitment of the United Nations to inclusivity. The staff federation highlighted concerns about its implementation without dedicated resources, as the lack of funding for staff replacements would risk operational strain and reinforce gender bias, with men less likely to take leave and women facing continued workplace discrimination. Emphasizing that most organizations lacked

budgets for parental leave coverage, UNISERV called for centralized funding, structured staffing support and regular impact assessments. The federation also pointed to cultural and contractual barriers – such as stigma and job insecurity – that deterred staff, especially fathers and those on temporary contracts, from using the leave entitlement. UNISERV called for system-wide awareness efforts and stronger protection to ensure fair and inclusive access. Furthermore, it stressed that the framework's success would depend on adequate resources, inclusive practices and a culture that valued caregiving for all.

251. The Commission highlighted that the parental leave framework that it had adopted in 2022 had been a major achievement and had proved to be a very significant policy. It noted that the new framework ensured alignment with international standards and was aimed at fostering a more diverse, inclusive and equitable work environment, attracting top talent seeking work-life balance, promoting gender equality through shared caregiving responsibilities and strengthening staff loyalty and retention – ultimately reinforcing the global mission of the United Nations.

252. The Commission noted that most organizations had overall utilization rates of parental leave-related entitlements for the period 2023–2024 in the range of 3 to 5 per cent per year. Some members considered that data on non-utilization, that is, the numbers of eligible staff who did not use the parental leave-related entitlements, would be useful for further analysis. They also stated that having utilization data disaggregated by gender would be useful for future assessments.

253. Some members noted that there were organizations that faced budgetary and human resource challenges in ensuring that the work of those taking parental leave was covered. A number of members noted that some organizations exclusively used work redistribution among the team to replace staff on parental leave. They recalled resolution 77/256 A, in which the General Assembly had requested the Secretary-General to implement the framework in the Secretariat of the United Nations within existing resources, on an exceptional basis, for the year 2023 and encouraged executive heads of other organizations of the common system to follow such practice.

254. The Commission observed that the two most common challenges faced by organizations were the additional workload and stress placed on team members (reported by 16 organizations) and the cost of replacing staff on parental leave (reported by 7 organizations). Some members suggested that implementing the new parental leave framework within existing resources should be considered, although it was recognized that that would present challenges in implementation for some managers and could lead to an additional burden on other staff to whom the workload was distributed. However, other members stated that such issues were best left to individual organizations to address.

255. While acknowledging both the benefits and challenges associated with the current parental leave entitlements outlined in the secretariat's report, the Commission noted that the assessment was based primarily on qualitative inputs from human resources offices of the common system organizations, with very few organizations providing information on challenges facing staff. Some members of the Commission emphasized the value of incorporating direct input from managers and staff to be able to have a more thorough assessment of the implementation of the framework. The Commission agreed that conducting a dedicated global staff survey on the implementation of the new parental leave framework would be useful, allowing for the gathering of comprehensive views from staff, including managers.

256. The Commission noted that some organizations had introduced flexibility in the use of parental leave, allowing it to be taken either continuously or in separate periods. Some members requested further information on the specific flexibility

practices adopted by organizations, believing that the application of such flexibility was positive. However, some members noted that a certain period of leave for birth mothers immediately before and after giving birth had been granted for health reasons, and it must be ensured that those periods of leave were taken. Regarding flexibility in leave for fathers, some members considered that there should be broad flexibility, while one Commission member noted that there was considerable research showing that fathers who took a significant period of parental leave immediately after the child was born were more likely to continue to care for the child in a more significant way thereafter. It was suggested that an awareness-raising campaign could serve to highlight the benefits of taking parental leave for parents and their children.

257. ILO informed the Commission that birth mothers were granted flexibility only during the final four weeks of the 26-week paid parental leave period and were expected to begin their parental leave two weeks prior to the expected delivery date. The United Nations Secretariat informed the Commission that the parental leave provision of 16 weeks for all parents could be taken within one year of the child's birth, while the additional period of 10 weeks for birth mothers must be taken at the time of birth of the child to meet the specific pre- and post-natal needs.

258. Some members noted that, in some national systems, the absence of formal parental leave provisions had previously resulted in a reluctance among men to request such leave. That had changed with the introduction of formal parental leave policies, resulting in a gradual change in culture.

259. During the adoption of the report, some members of the Commission opposed the use of the term "diverse genders" by one staff federation in its statement.

260. The Commission considered that the implementation of enhanced parental leave provisions helped to maintain the common system's competitive edge as an employer of choice for highly qualified men and women. Members stated that the new framework put the values of the international civil service into practice. The Commission also viewed the policy as a strategic tool for attracting younger talent in a globalized labour market. It emphasized the importance of system-wide awareness-raising campaigns to provide relevant information to staff on the parental leave framework and to attract and retain qualified staff.

Decisions of the Commission

261. The Commission decided to:

(a) Take note of the information pertaining to the assessment and review of the parental leave framework;

(b) Request its secretariat to conduct a dedicated global staff survey on the implementation of the parental leave framework in the United Nations common system prior to the next assessment in four years (2029);

(c) Request its secretariat to seek gender-disaggregated data on the utilization of the parental leave framework, including data on the non-utilization of parental leave policies by eligible staff, for the next review.

C. Report on non-financial incentives

262. In response to the General Assembly's request in its resolution 79/252 A to explore options for non-financial incentives, the Commission considered a report on the matter prepared by its secretariat. Earlier, in the context of the mobility incentive,

the Assembly's related requests to the organizations were recalled.[14] The Commission had subsequently decided to review the mobility incentive in the context of the ongoing comprehensive compensation review, including non-financial incentives to promote staff mobility, and the linking of mobility to staff development and career progression, to the extent possible.[15]

263. Information had been provided in the report on, inter alia, existing non-financial incentives and measures within the common system organizations, relevant findings from the global staff survey and a review of external literature.

264. The information on existing non-financial incentives and measures was received in response to a questionnaire sent by the secretariat to the common system organizations, to which 27 organizations had responded.[16] The available information showed that a wide range of non-financial measures across several human resources areas were already being implemented by the organizations, some of which were viewed by organizations as duty-of-care measures expected of any good employer. The measures covered the following areas:

(a) Flexible working arrangements and special working patterns;

(b) Career development;

(c) Employee well-being and duty of care;

(d) Special rewards and recognition;

(e) Experiential/social events;

(f) Multilingualism;

(g) Geographical mobility;

(h) Diversity, equity and inclusion-related measures/incentives.

265. While the common system organizations provided a wide range of non-financial measures, findings from the global staff survey also pointed to some specific areas of staff concern (such as career development and progression; spousal employment; performance recognition; work-life balance matters, including flexible working arrangements and remote work; and work environment and organizational culture) in which non-financial measures could potentially improve staff engagement overall and/or for particular groups, including women or staff serving in field duty stations.

266. The external literature and theories reviewed appeared to support the importance of and impact on staff engagement of appropriate non-financial incentives in complementing the financial compensation and incentives, within a total rewards framework.

267. It was suggested in the report that, given the wide range of non-financial measures available across organizations of the common system, wider communication on those measures to internal and external candidates would provide a fuller picture of the overall conditions of service in the organizations and could potentially contribute to attracting talent, including specific technical profiles.

Discussion of the Commission

268. The Human Resources Network noted that a rather broad definition of non-financial incentives had been considered in order to report on the wide range of non-financial measures used by the common system organizations and that many of

[14] See General Assembly resolution 77/256 B; and resolution 74/255 B, sect. E, para. 3.

[15] A/78/30, para. 190 (b).

[16] WMO and ISA did not respond.

the measures helped to enhance the employer value proposition of the organizations. The Network noted that, while such non-financial measures and incentives played a significant role, they could not be seen as a substitute for existing financial incentives, in particular with regard to mobility. In addition, the Network considered that some measures involved costs for organizations and that budgetary prudence was required in the current environment.

269. The Human Resources Network indicated that career progression was a top area of concern in nearly all public sector organizations, including those of the common system, where progression opportunities in terms of promotion were naturally limited. The current restructuring and realignment exercises might even further reduce such opportunities in the future. Non-financial incentives were to be tailored to a specific context, as their motivational effects on staff would depend on a specific situation. Connecting career progression to mobility requirements could have a great motivational effect on younger staff with statistically greater options for promotion than for more experienced staff. Given the broad nature of the topic and the variety of mandates and operational set-ups of organizations, the Network considered that there was no need for an isolated regular periodic review but suggested that non-financial aspects should be considered under relevant individual compensation review agenda items. The Network also noted that the organizations were already actively coordinating on non-financial measures where warranted, in particular in areas of enabling environments in field duty stations or mental health support.

270. FICSA supported the focus on non-financial incentives in improving staff quality of life, emphasizing that they should not replace financial benefits but be part of a trusted employment framework. The staff federation encouraged the uniform application of the non-financial incentives across the United Nations system, ensuring equity, especially for staff in roles such as security and healthcare who may not benefit from flexible options. FICSA indicated that effective non-financial incentives could include flexible work schedules, recognition programmes and well-being support, which could reduce burnout and enhance employee engagement. The federation stressed the need for managerial accountability in promoting a healthy team culture. It urged the Commission to integrate those incentives into workforce planning, improving morale and attracting diverse talent while elevating the work culture.

271. CCISUA considered that the term “non-financial incentives” was being interpreted too broadly and included obligations or practices expected of a good employer, such as initiatives related to well-being and duty of care, as well as policies aimed at ensuring a harmonious workplace environment; rewards and recognition; diversity, equity and inclusion policies; and team-building events. Thus, flexibility to telecommute was a non-financial incentive that should also be offered to staff in the field to incentivize mobility and to attract more women. Geographical mobility, for which there was a core need in the organizations, as well as multilingualism, should be incentivized, as should stretch assignments.

272. UNISERV reflected upon the state of staff engagement, emphasizing that discussions around non-financial incentives were increasingly disconnected from the harsh realities facing staff of the common system. Amid unprecedented financial and political crises, thousands of staff have been involuntarily separated, often without severance, insurance, or career transition support. UNISERV reasoned that job security and meaningful career prospects – once the cornerstone of staff motivation – were rapidly being eroded. Referring to the 2023 global staff survey, UNISERV noted that highlighting issues such as career progression and work-life balance failed to capture the heart of the system’s crises regarding job stability, fair treatment of all categories of staff, and the sincere and effective exercise of the organization’s duty of care towards its staff. UNISERV stressed that non-financial incentives must not shift

financial burdens onto staff. Career development should not be self-funded, and telecommuting must be properly accounted for in terms of cost savings and staff impact. UNISERV rejected the use of part-time arrangements as a substitute for layoffs and emphasized that workplace accommodations were rights, not perks. Performance rewards, they warned, risked bias without reform, and even non-cash incentives required budgetary support. Lastly, UNISERV stated that non-financial incentives were not optional extras – they were essential to a resilient, values-driven international civil service and must be backed by adequate resources and institutional commitment.

273. Given the broad scope of non-financial incentives set out in the review, some Commission members stated that it would be important to better define and limit the scope of what should be considered non-financial incentives. In that regard, some members suggested that any related discussion could be limited to those non-financial incentives without significant cost, as many of the aspects discussed had significant financial implications. Moreover, in the absence of a common definition of what constituted non-financial incentives, they noted that it was difficult to separate such incentives from broader measures that could be expected of any good employer, including those relating to staff welfare or duty of care. Other members of the Commission noted in that connection that, regardless of whether some measures were considered non-financial incentives or broader measures, the organizations of the common system appeared to be doing a lot, particularly compared with some civil services.

274. Some members of the Commission noted that the results of the global staff survey showed that there were some areas, such as career opportunities, the culture of the organization and lack of work-life balance, which included alternative working arrangements and teleworking, that had been raised as top concerns, particularly for women.

275. Some Commission members noted that organizations had implemented a number of measures related to flexible working arrangements including flexible working hours, compressed working schedules, part-time work and teleworking. They recommended further enhancing modalities such as a compressed working week, which provided some flexibility to staff without undermining productivity. Some Commission members acknowledged with interest the existing non-financial incentives and measures implemented by the organizations and suggested that the relevant JIU recommendations, the Secretary-General's bulletin on flexible working arrangements[17] and the policy guideline on flexible working arrangements and alternate working arrangements[18] should be taken into consideration in the future work of the Commission and the secretariat. The Commission considered that some of the non-financial incentives could continue to be considered by the working groups under the ongoing comprehensive review.

276. With regard to geographical mobility, some members of the Commission reiterated the importance of support measures such as providing assistance for spousal employment and flexible working arrangements in order to implement it. The General Assembly's related resolution was recalled,[19] and the Commission noted that geographical mobility incentives were relevant to Working Group 3 on field entitlements and benefits. Some members noted that several organizations had implemented programmes to support spouses in networking and in identifying any opportunities for employment, although they recognized the complexity of the issue given the different profiles, including the experience, education and language skills

[17] ST/SGB/2019/3.
[18] OHR/PG/2024/7.
[19] General Assembly resolution 77/256 B.

of spouses and the differences in available opportunities, particularly in duty stations outside the headquarters locations. It was also underlined that, in a rapidly changing global environment, it was important to further explore possible non-financial measures aimed at attracting and retaining particular talent, including young specialists, while being mindful of costs.

277. Some members noted that the issue of career development included learning and development, and opportunities for promotion, although they stated that promotion was not non-financial in nature. The Commission considered that career development should not be addressed as an aspect of non-financial incentives. Some members also cautioned against raising any expectations with regard to promotions, as there were bound to be fewer jobs at the higher grades in any organization, and the common system was no different in that regard.

278. In the area of performance management, the matter of non-financial recognition was acknowledged, and it was recalled that, in 2017, the General Assembly had approved the Commission's recommendations on the principles and guidelines for performance appraisal and management for the recognition of different levels of performance, which included both cash and non-cash rewards. Members expressed the view that organizations should also address the issue of underperformance and poor management, as they were also important in ensuring a harmonious working environment.

Decisions of the Commission

279. The Commission decided to:

(a) Take note of the broad scope of non-financial incentives and measures and the lack of a common definition;

(b) Continue to explore non-financial incentives under the respective items in the working groups established for the comprehensive review, as relevant.

Annex I

Conclusions of the second meeting of Working Group 1

Financial modelling of the United Nations compensation package

1. The working group:

(a) Welcomed the progress made in financial modelling, noting that those efforts were in line with the recent decisions of ICSC and the recommendations of the Advisory Committee on Administrative and Budgetary Questions, as endorsed by the General Assembly;

(b) Noted that the current compensation package and the general ICSC methodologies by design had contributed significantly to cost containment and financial sustainability;

(c) Confirmed the utility of the cost projections and simulations presented, subject to transparency regarding their confidence levels by element;

(d) Agreed that estimating the cost of various compensation elements with a high confidence rate was a solid basis for reporting the Commission's decisions and recommendations;

(e) Encouraged the CEB secretariat and the Human Resources Network, as recommended by the Advisory Committee on Administrative and Budgetary Questions and endorsed by the General Assembly, to continue their collaboration with the ICSC secretariat to gradually enhance the availability of granular expenditure data over time, with a view to increasing the confidence level of projected costs where warranted.

Recruitment and retention in the United Nations common system

2. The working group:

(a) Appreciated the input and information presented, and suggested that it be presented to the Commission as a whole, updated with any additional submissions received prior to the session;

(b) Noted that the current compensation package, while generally competitive, did not always allow for the successful recruitment or retention of staff, particularly in certain jobs and at certain locations;

(c) Noted the diversity of situations and challenges for the organizations, while identifying two observations that would need further analysis and reflection by the Commission:

(i) Increasing challenges in recruiting for specific highly specialized professional profiles; and

(ii) The elevated number of female staff leaving the United Nations system at mid-career stages;

(d) Encouraged the CEB secretariat and the Human Resources Network to continue their collaboration with the ICSC secretariat to gradually enhance the analysis available with regard to reasons for joining the United Nations system, staying in the United Nations system or leaving the United Nations system.

Measures for staff and family members with disabilities

3. The working group:

(a) Noting that a reasonable accommodation fund had been established in some organizations to ensure that the needs of staff with disabilities in the workplace were met, decided to request the Commission to recommend to common system organizations to standardize the use of such a fund;

(b) Decided to explore a possible modification of the rental subsidy scheme to account for the needs of staff and family members with disabilities. In particular, to evaluate the possibility of revising the maximum reasonable rent, reimbursing extraordinary expenses related to the modifications needed to accommodation and/or removing the phase-out schedule when applicable;

(c) Decided to further discuss ways to assist the very few staff who have high support needs and require personal assistance outside of working hours;

(d) Further decided to recommend that Working Group 2:

(i) Explore the possibility of introducing an allowance for dependent spouses with disabilities;

(ii) Review the amount of the allowance for children with disabilities, as well as the maximum reimbursement amount for the special education grant.

Implications of remote working arrangements on compensation

4. The working group concluded that:

(a) Teleworking was not a right or an entitlement but a measure of flexibility that organizations might provide to staff members. While the adoption of any teleworking policies and their specific provisions should be left to the common system organizations in order to meet their particular needs, the Commission should recommend a common framework for any adjustments to the compensation-related elements as proposed below;

(b) A period of telework outside of the duty station should be set after which some compensation elements should be adjusted to account for telework. While many participants considered that a period of 60 continuous and/or cumulative working days would be appropriate, the working group decided that the Commission as a whole should consider this;

(c) When a staff member was allowed to telework outside their official duty station for personal reasons, the underlying principle should be to ensure that: (a) such arrangements should not result in any extra financial costs to the organizations for any element; and (b) any entitlements that were established on the basis of the official duty station of the staff member should be discontinued or adjusted either immediately or after the agreed period;

(d) Consistent with the above principles and subject to any other applicable provisions for the granting of these elements, the following general approach was proposed when telecommuting from outside the official duty station:

(i) Travel to the official duty station should be borne by the staff member and the cost of official travel to any other location should not entail additional cost as compared with the entitlement from the official duty station;

(ii) Danger pay and rest and recuperation qualifying service should be suspended from the first day;

(iii) Accrual, as applicable, towards home leave, accelerated home leave and family visit travel should be suspended after the agreed period, when teleworking from the normal place to which the entitlement would have been provided;

(iv) Hardship allowance and the non-family service allowance should be suspended after the agreed period;

(e) In addition, the following elements were discussed by the group but without a clear consensus:

(i) Post adjustment should be reduced to the lower of the duty station or the place of teleworking, and rental subsidy should be suspended after the agreed period;

(ii) Mobility incentive and the D and E pilot project should be suspended after the agreed period;

(iii) Education grant should be prorated when teleworking from the home country (or country of permanent residence) for more than two thirds of the academic year;

(f) Executive heads may decide on an extraordinary basis to grant any exceptions to the provisions in paragraphs 4 (d) and (e) above, taking into consideration any exceptional circumstances.

Annex II

Adjustments to compensation elements while teleworking: post adjustment, rental subsidy, education grant and special education grant

Organization[a,b]	*Policy for teleworking outside the duty station*	*Post adjustment*	*Rental subsidies and deductions*	*Education grant*	*Special education grant (children with disabilities)*
IFAD	Up to 10 consecutive working days per calendar month, limit 35 days per year	No adjustment	No adjustment	No adjustment	No adjustment
	3 consecutive months to maximum 6 cumulative months per year	As of first day, lower of duty station or remote work location	As of first day, suspended	As of first day, suspended	No adjustment
ILO	Up to 10 consecutive working days per month, limit 30 working days per calendar year	No adjustment	No adjustment		
	In exceptional circumstances, up to 63 working days over a 12-month period, possible extension additional 63 working days	Adjusted if more than 63 working days over a 12-month period to lower of duty station or remote work location	No adjustment		
ITC	Up to 6 months, exceptional extension additional 3 months	No adjustment		Prorated, if teleworking from home country for more than two thirds of academic year	Prorated, if teleworking from home country for more than two thirds of academic year
PAHO	Up to 30 working days per year	No adjustment	No adjustment	No adjustment	No adjustment
United Nations	Up to 6 months, exceptional extension additional 3 months	No adjustment		Prorated, if teleworking from home country for more than two thirds of academic year	Prorated, if teleworking from home country for more than two thirds of academic year

Organization[a,b]	*Policy for teleworking outside the duty station*	*Post adjustment*	*Rental subsidies and deductions*	*Education grant*	*Special education grant (children with disabilities)*
UNAIDS	Up to 30 consecutive days, maximum 90 days per year	No adjustment	No adjustment	No adjustment	No adjustment
UNFPA	Up to 60 working days per year	No adjustment	No adjustment	No adjustment	No adjustment
	Over 60 days, up to 6 months to maximum 1 year (exceptionally)	As of first day, lower of duty station or remote work location	As of the first day, subject to retroactive adjustment, new subsidy calculated should residence be maintained at official duty station	Prorated, if teleworking for more than two thirds of academic year	No adjustment
UNHCR	Up to 90 calendar days per year, continuous or cumulative	No adjustment	No adjustment	If teleworking outside of duty station and home country, no adjustment If teleworking from home country, remains applicable only for school year in progress	
	Exceptionally, 3 months to 1 year with minimum 3 continuous months	As of first day, adjusted according to salary comparison (post adjustment + hardship allowance + mobility allowance)	After 90 days, suspended	If teleworking outside of duty station and home country, no adjustment If teleworking from home country, remains applicable only for school year in progress	
UNICEF	Up to 90 working days per year	No adjustment	No adjustment	No adjustment	No adjustment
	91 continuous working days to one year	As of first day, lower of duty station or remote work location	Not payable	Prorated, if teleworking for more than two thirds of academic year	No adjustment

Organization[a,b]	Policy for teleworking outside the duty station	Post adjustment	Rental subsidies and deductions	Education grant	Special education grant (children with disabilities)
UNIDO	For duration not exceeding 6 months (with compelling personal circumstances)	As a rule, any benefit or entitlement under the staff regulations and rules that requires or presupposes physical presence at the official duty station shall be suspended during periods of remote teleworking		Prorated, if teleworking for more than two thirds of academic year from home country	Prorated, if teleworking for more than two thirds of academic year from home country
UNOPS	15 to 70 working days per year	No adjustment			
	Over 70 working days per year, from place of home leave, official nationality or permanent residence	After 70 working days, lower of duty station or remote work location	If original lease remains, no adjustment	Not eligible except for ongoing academic year	
	Over 70 working days per year, outside place of home leave, official nationality or permanent residence	After 70 working days, lower of duty station or remote work location			
UNRWA	Up to 60 calendar days per year	No adjustment	No adjustment	No adjustment	No adjustment
	61 to 180 calendar days per year	After 2 months, lower of duty station or remote work location	May be affected	May be prorated if dependants do not complete two thirds of the academic year	May be prorated if dependants do not complete two thirds of the academic year
UN-Women	Up to 60 working days per year	No adjustment		No adjustment	
	Over 60 working days per year (with exceptional approval)	As of first day, lower of duty station or remote work location		If teleworking outside of duty station and home country, no adjustment	

Organization[a,b]	*Policy for teleworking outside the duty station*	*Post adjustment*	*Rental subsidies and deductions*	*Education grant*	*Special education grant (children with disabilities)*
				If teleworking from home country, not eligible	
WFP	Over 90 continuous calendar days	After 90 days, lower of duty station or teleworking location	No adjustment	No adjustment	
WHO	Up to 5 calendar days per month	No adjustment			
	Up to 90 calendar days per year	No adjustment			
WIPO	Up to 30 working days per year	No adjustment			
	Over 30 working days per year (exceptionally approved)	After 3 consecutive months, reduced	After 3 consecutive months, reduced		

[a] As of October 2024, three organizations had reported that they did not currently have a formal policy on teleworking outside the duty station but stated that they might still allow for it under compelling personal circumstances (IAEA, ITLOS and UNESCO).

[b] ITU reported that, pending the publishing of a service order, direct supervisors might authorize staff to telework outside the area of the duty station for a maximum of 10 working days per calendar year. A teleworking arrangement outside the duty station area that was exceptionally authorized by the Secretary-General to exceed that maximum would lead to a reduction of a staff member's remuneration, allowances and other entitlements after a continuous period of 60 calendar days.

Annex III

Adjustments to compensation elements while teleworking: field-related entitlements

Organization[a,b]	*Policy for teleworking outside the duty station*	*Mobility incentive*	*Hardship allowance*	*Non-family service allowance*	*Danger pay*	*Rest and recuperation*
IFAD	Up to 10 consecutive working days per calendar month, limit 35 days per year	No adjustment	No adjustment	No adjustment	No adjustment	No adjustment
	3 consecutive months to maximum 6 cumulative months per year	As of first day, suspended	As of first day, suspended	As of first day, suspended	As of first day, suspended	As of first day, suspended
ILO	Up to 10 consecutive working days per month, limit 30 working days per calendar year		No adjustment	No adjustment	As of first day, suspended	As of first day, suspended
	In exceptional circumstances, up to 63 working days over a 12-month period, possible extension for an additional 63 working days		After 30 days, suspended	After 30 days, suspended	As of first day, suspended	As of first day, suspended
ITC	Up to 6 months, exceptional extension additional 3 months		After 30 days, suspended	After 30 days, suspended	As of first day, suspended	As of first day, suspended
PAHO	Up to 30 working days per year	No adjustment	No adjustment	No adjustment	No adjustment	No adjustment
United Nations	Up to 6 months, exceptional extension for an additional 3 months		After 30 days, suspended	After 30 days, suspended	As of first day, suspended	As of first day, suspended

Organization[a,b]	*Policy for teleworking outside the duty station*	*Mobility incentive*	*Hardship allowance*	*Non-family service allowance*	*Danger pay*	*Rest and recuperation*
UNAIDS	Up to 30 consecutive days, maximum 90 days per year		For staff assigned to B, C, D and E duty stations, not payable after 90 days	For staff assigned to B, C, D and E duty stations, not payable after 90 days	Adjusted in accordance with the rules for the element	Adjusted in accordance with the rules for the element
UNFPA	Up to 60 working days per year	No adjustment	No adjustment	No adjustment	As of first day, suspended	After 3 consecutive days, suspended
	Over 60 days, up to 6 months to maximum 1 year (exceptionally)	As of first day, suspended	As of first day, suspended	As of first day, suspended	As of first day, suspended	After 3 consecutive days, suspended
UNHCR	Up to 90 calendar days per year, continuous or cumulative	No adjustment	No adjustment	No adjustment	As of first day, suspended	As of first day, suspended
	Exceptionally, 3 months to 1 year with minimum 3 continuous months	As of first day, adjusted according to salary comparison	As of first day, adjusted according to salary comparison	As of first day, suspended	As of first day, suspended	As of first day, suspended
UNICEF	Up to 90 working days per year	No adjustment	No adjustment	No adjustment	Suspended	Suspended
	91 continuous working days to 1 year	Not payable	Not payable	Not payable	Suspended	Suspended
UNIDO	For duration not exceeding 6 months (with compelling personal circumstances)		After 30 days, suspended	After 30 days, suspended	As of first day, suspended	As of first day, suspended
UNOPS	15 to 70 working days per year					
	Over 70 working days per year, from place of home leave, official nationality or permanent residence		Discontinued	Discontinued	Discontinued	Discontinued

Organization[a,b]	Policy for teleworking outside the duty station	Mobility incentive	Hardship allowance	Non-family service allowance	Danger pay	Rest and recuperation
	Over 70 working days per year, outside place of home leave, official nationality or permanent residence					
UNRWA	Up to 60 calendar days per year			Suspended	Suspended	Suspended
	61 to 180 calendar days per year			Suspended	Suspended	Suspended
UN-Women	Up to 60 working days per year	No adjustment			As of first day, suspended	After 3 consecutive days, suspended
	Over 60 working days per year (with exceptional approval)	No adjustment			As of first day, suspended	After 3 consecutive days, suspended
WFP	Over 90 continuous calendar days		After 90 days, discontinued	After 90 days, discontinued	After 90 days, discontinued in accordance with the rules for the element	After 90 days, discontinued in accordance with the rules for the element
WHO	Up to 5 calendar days per month				Adjusted in accordance with the rules for the element	Adjusted in accordance with the rules for the element
	Up to 90 calendar days per year				Adjusted in accordance with the rules for the element	Adjusted in accordance with the rules for the element

[a] As of October 2024, three organizations had reported that they did not currently have a formal policy on teleworking outside the duty station but stated that they might still allow for it under compelling personal circumstances (IAEA, ITLOS and UNESCO).

[b] ITU reported that, pending the publishing of a service order, direct supervisors might authorize staff to telework outside the area of the duty station for a maximum of 10 working days per calendar year. A teleworking arrangement outside the duty station area that was exceptionally authorized by the Secretary-General to exceed that maximum would lead to a reduction of a staff member's remuneration, allowances and other entitlements after a continuous period of 60 calendar days.

Annex IV

Adjustments to compensation elements while teleworking: travel- and relocation-related entitlements

Organization[a,b]	*Policy for teleworking outside the duty station*	*Home leave travel/accrual of home leave points*	*Family visit travel*	*Official business travel*	*Settling-in grant*	*Repatriation grant*
IFAD	Up to 10 consecutive working days per calendar month, limit 35 days per year	No adjustment			No adjustment	No adjustment
	3 consecutive months to maximum 6 cumulative months per year	As of first day, suspended			Relocation, if and where applicable, adjusted to pay the lower of the teleworking location and the staff member's duty station	As of first day, suspended
ILO	Up to 10 consecutive working days per month, limit 30 working days per calendar year				No adjustment	
	In exceptional circumstances, up to 63 working days over a 12-month period, possible extension for an additional 63 working days				No adjustment	
ITC	Up to 6 months, exceptional extension for an additional 3 months	After 30 days, suspended if teleworking from home country				
PAHO	Up to 30 working days per year	No adjustment	No adjustment	No adjustment	No adjustment	No adjustment

Organization[a,b]	*Policy for teleworking outside the duty station*	*Home leave travel/accrual of home leave points*	*Family visit travel*	*Official business travel*	*Settling-in grant*	*Repatriation grant*
United Nations	Up to 6 months, exceptional extension for an additional 3 months	After 30 days, suspended if teleworking from home country				
UNAIDS	Up to 30 consecutive days, maximum 90 days per year	No adjustment				
UNFPA	Up to 60 working days per year	No adjustment	No adjustment	No adjustment		No adjustment
	Over 60 days, up to 6 months to maximum 1 year (exceptionally)	As of first day, accrual of qualifying service credit suspended	As of first day, accrual of qualifying service credit suspended			As of first day, accrual of qualifying service credit suspended
UNHCR	Up to 90 calendar days per year, continuous or cumulative	No adjustment, if teleworking outside of duty station and home country If teleworking from home country, accrual of points suspended after 3 months		No adjustment	No adjustment	No adjustment
	Exceptionally, 3 months to 1 year with minimum 3 continuous months	No adjustment, if teleworking outside of duty station and home country If teleworking from home country, accrual of points suspended after 3 months		No adjustment	No adjustment	Remains applicable, if teleworking outside of duty station and home country

Organization[a,b]	Policy for teleworking outside the duty station	Home leave travel/accrual of home leave points	Family visit travel	Official business travel	Settling-in grant	Repatriation grant
UNICEF	Up to 90 working days per year	No adjustment	No adjustment			Not applicable
	91 continuous working days to 1 year	Suspended, while teleworking from country of home leave and/or permanent residence	Suspended			Not eligible if in home country
UNIDO	For duration not exceeding 6 months (with compelling personal circumstances)	After 30 days, suspended if teleworking from home country				
UNOPS	15 to 70 working days per year					
	Over 70 working days per year, from place of home leave, official nationality or permanent residence	Suspended				
	Over 70 working days per year, outside place of home leave, official nationality or permanent residence					
UNRWA	Up to 60 calendar days per year	No adjustment	No adjustment	Authorized only from duty station		Not applicable if in home country
	61 to 180 calendar days per year	Suspended if in home country	Suspended if in home country	Authorized only from duty station		Not applicable if in home country

Organization[a,b]	Policy for teleworking outside the duty station	Home leave travel/accrual of home leave points	Family visit travel	Official business travel	Settling-in grant	Repatriation grant
UN-Women	Up to 60 working days per year	No adjustment				No adjustment
	Over 60 working days per year (with exceptional approval)	If teleworking from home country, suspended for period of teleworking				If teleworking from home country, suspended
WFP	Over 90 continuous calendar days			Capped at cost from official duty station		

[a] As of October 2024, three organizations had reported that they did not currently have a formal policy on teleworking outside the duty station but stated that they might still allow for it under compelling personal circumstances (IAEA, ITLOS and UNESCO).

[b] ITU reported that, pending the publishing of a service order, direct supervisors might authorize staff to telework outside the area of the duty station for a maximum of 10 working days per calendar year. A teleworking arrangement outside the duty station area that was exceptionally authorized by the Secretary-General to exceed that maximum would lead to a reduction of a staff member's remuneration, allowances and other entitlements after a continuous period of 60 calendar days.

Annex V

Conclusions of the second meeting of Working Group 2

Child allowance

1. The working group reiterated its concern that the child allowance had not been updated in 14 years and that, therefore, any new approach should not result in a decrease in the amount of the allowance.

2. The working group was of the view that a tier-based allowance in which the level was dependent on the age of the child, with higher benefits provided to the early age group, had merit, and it agreed to recommend to the Commission the following options for consideration:

	Age group	*Proposed value (United States dollars)*	*Percentage*
Option 1	0–4	3 322	100
	5–12	2 990	90
	13–21	2 658	80
Option 2	0–4	3 322	100
	5–21	2 824	85
Option 3	0–4	3 322	100
	5–21	2 990	90

3. The working group also agreed to recommend to the Commission that the level of the child allowance be reviewed every three years.

Secondary dependant allowance

4. The working group recommended that:

(a) Three options be reviewed by the Commission regarding the coverage of the allowance:

(i) Parents only;

(ii) Parents, and siblings only under certain restricted criteria, including disability;

(iii) Parents and siblings (no change to the current allowance);

(b) Requirements for establishing what constitutes total financial resources received from sources other than the staff member (including investments and pension income) to determine eligibility for the spouse allowance apply to secondary dependants and be uniformly applied.

Allowance for a spouse with a disability

5. The working group recommended that, in the case of a spouse with a disability, the regular spouse allowance should be increased by half of the allowance for a child with a disability.

Regular education grant

6. The working group reiterated that the current education grant scheme was working as intended, and concluded that:

(a) The current eligibility requirements regarding the minimum age for receipt of the education grant should be maintained;

(b) Boarding assistance should continue to be granted to staff at category H duty stations only in exceptional cases, under the discretionary authority of executive heads;

(c) Discrepancies caused by exchange rate fluctuations were a broader operational issue, not limited to reimbursements under the education grant, and should be further examined in that context; with regard to the education grant scheme, measures could be considered to align the United Nations operational exchange rate used in the calculation of the reimbursement with that in effect on the date of payment to the institution.

Special education grant

7. The working group agreed to explore the option of setting the maximum reimbursement amount under the special education grant on the basis of the entirety of costs incurred for the education of children with disabilities. It therefore requested the ICSC secretariat, in coordination with the CEB secretariat, to collect additional data to determine full actual costs for the education of children with disabilities in cases where staff members reached the maximum reimbursement amount based on tuition fees.

Early childhood care

8. The working group considered information on early childcare and education costs in various duty stations and acknowledged that additional data, as outlined in paragraph 10 (b) below, were required to develop options for the treatment of early childhood care, and proposed that those data be provided for the next meeting of the working group.

Flexible working arrangements: implication of remote work for the education grant

9. Taking into account the conclusions of Working Group 1 and the views of the Commission, the working group recommended that the regular education grant be prorated when the staff member is teleworking from the home country (or country of permanent residence) for more than two thirds of the academic year.

Data required for further review

10. The working group identified the following data requirements:

(a) Additional data to determine full actual costs for the education of children with disabilities in cases when staff members reach the maximum reimbursement amount based on tuition fees;

(b) Childcare costs, disaggregated by age and type of formal care, and their impact on retention and, to the extent possible, on attraction.

Annex VI

Conclusions of the second meeting of Working Group 3

Data on recruitment and retention

1. In discussing the issues relating to recruitment and retention, on the basis of the information provided by CEB, while noting the vast differences in conditions across field duty stations, the working group acknowledged the generally more difficult conditions in field duty stations and the related challenges that this presented to recruitment and retention for the common system organizations.

Family hub model 1 option

2. The family hub option proposed by the organizations appeared appealing and could provide needed flexibility, simplification and potential cost-effectiveness for the organizations and more strategic career planning for the staff members while better addressing the issue of staff separation from families in duty stations designated as non-family, and potentially, duty stations with a hardship classification of D and E that were not designated as non-family.

3. The organizations should present the family hub option to the Commission at its 100th session, adding any further information as needed.

4. While some aspects of the family hub option would still need to be addressed by the organizations, including the conclusion of relevant host country agreements in potential family hub duty stations, a pilot project should be implemented as soon as practical.

Pilot payment in D and E duty stations not designated as non-family

5. There was potential intersection between the rationale for the pilot payment in lieu of the option of installing families in D and E duty stations that were not designated as non-family, and aspects of the family hub option proposed by the organizations.

6. Consideration was needed as to whether the difference in amounts payable between D and E duty stations eligible for the current pilot payment was justified, given its purpose.

7. Any final recommendation on a regularization of the pilot payment in lieu of the option of installing families in D and E duty stations that were not designated as non-family would be in the Commission’s submission of its recommendations to the General Assembly on the ongoing comprehensive review of the compensation package.

8. Data on the number of staff (and dependants) in the D and E duty stations currently eligible for the pilot payment, as well as C duty stations, would be useful.

9. The option of expanding the definition of non-family duty stations beyond security-related considerations should be reviewed further, although that may lead to higher costs.

Mobility incentive

10. The purpose of the mobility incentive was acknowledged.

11. The amounts should continue to be differentiated on the basis of the current grade groups.

12. The adjustment of the levels of the mobility incentive should be based on the movement of the base/floor salary scale.

13. The amounts of the mobility incentive should be reviewed every four years.

14. Linking career progression to geographical mobility needed to be balanced against any negative impact on other human resources priorities, including the attainment of gender parity.

15. The organizations implement a variety of non-financial incentives to address obstacles to mobility such as those relating to spousal employment, health and well-being.

Annex VII

Family hub options presented by the Human Resources Network

Model 1: installation of staff members and family members in family hub

1. If staff choose this model, they and their eligible family members are installed in the family hub, which would constitute the duty station for administrative purposes and determine the eligibility for and/or amount of the post adjustment, hardship allowance and settling-in grant entitlements of the staff member. With regard to the mobility incentive, the duty station where the staff members perform their official duties will determine their eligibility, not the family hub. Since the mobility incentive takes into account a cluster of movements between duty stations classified A to E, and potentially family hubs would be located in H duty stations, if the eligibility to the incentive were determined by the family hub, it would disproportionately affect staff who have been serving consecutive assignments in hardship duty stations, whom this measure is precisely intended to support the most.

2. In addition, to address the fact that staff members will be working and spending most of their time in a non-family duty station, the proposal includes the payment of a – repurposed – non-family service allowance. The additional hardship allowance/ non-family service allowance was introduced into the compensation package to address the increased level of financial and psychological hardship incurred by the involuntary separation of staff from their families and/or additional service-related costs, including maintaining a dual household. It is thus consistent with the rationale governing the entitlement to pay it to staff who are formally assigned to a family hub but perform their functions and spend most of their time in a non-family duty station while having to maintain their families in an admittedly well connected, but different, location.

3. Ancillary cost efficiencies could also be triggered by the reduction of costs linked to security evacuations, as upon any evacuation order from the place where they perform their tasks, the staff members availing of this option would be evacuated to the family hub, where they were installed earlier, and would thus not be entitled to the security evacuation allowance.

4. Finally, no additional travel entitlements would be granted for staff to visit their families at the family hub. Thus, the cost of travel between the family hub and the non-family duty station (or, generally, the staff member’s main place of work) would have to be covered by the staff member, either making use of rest and recreation or another entitlement travel or paying for the travel themselves.

5. Staff would also have the option to choose the current system with all entitlements payable accordingly, instead of the first family hub model described above.

Model 2: installation of family members in family hub and staff members in non-family duty station

6. In the second model, as in the current system, staff members are installed in the non-family duty station, which constitutes their official duty station and will thus determine the eligibility and/or amount of the post adjustment, and the hardship allowance and settling-in-grant entitlements, while their families are installed at the family hub.

7. Under this second model, staff would be granted the option to install their families in the designated family hub. Staff members should also be granted the

option – whenever possible – for their families to remain in their previous duty station upon reassignment. These arrangements would always be subject to the conclusion of the appropriate agreement with the host country authorities allowing the families to be installed in or remain at the location chosen. In addition, regardless of the option chosen by the staff member, the organizations' liability should be limited to the installation costs that would have been incurred had the family been installed at the official duty station or, in case of non-family duty stations, the assigned family hub.

Annex VIII

Proposed salary scale and pay protection points (with effect from 1 January 2026)

A. Proposed salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment

(United States dollars)

		Steps												
Level		*I*	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*	*XII*	*XIII*
USG	Gross	239 200												
	Net	173 372												
ASG	Gross	217 448												
	Net	159 016												
D-2	Gross	174 208	178 139	182 071	186 008	189 945	193 879	197 811	201 748	205 680	209 614			
	Net	130 477	133 072	135 667	138 265	140 864	143 460	146 055	148 654	151 249	153 845			
D-1	Gross	155 232	158 685	162 145	165 603	169 047	172 506	175 961	179 411	182 870	186 321	189 776	193 224	196 682
	Net	117 953	120 232	122 516	124 798	127 071	129 354	131 634	133 911	136 194	138 472	140 752	143 028	145 310
P-5	Gross	133 807	136 579	139 353	142 119	144 893	147 659	150 461	153 397	156 338	159 274	162 215	165 148	168 092
	Net	103 165	105 105	107 047	108 983	110 925	112 861	114 804	116 742	118 683	120 621	122 562	124 498	126 441
P-4	Gross	109 324	111 997	114 673	117 344	120 019	122 691	125 370	128 043	130 717	133 386	136 066	138 733	141 407
	Net	86 027	87 898	89 771	91 641	93 513	95 384	97 259	99 130	101 002	102 870	104 746	106 613	108 485
P-3	Gross	89 257	91 537	93 817	96 093	98 376	100 710	103 184	105 661	108 136	110 609	113 089	115 563	118 039
	Net	71 335	73 068	74 801	76 531	78 266	79 997	81 729	83 463	85 195	86 926	88 662	90 394	92 127
P-2	Gross	69 139	71 176	73 213	75 253	77 293	79 334	81 376	83 408	85 449	87 487	89 526	91 570	93 605
	Net	56 046	57 594	59 142	60 692	62 243	63 794	65 346	66 890	68 441	69 990	71 540	73 093	74 640
P-1	Gross	53 071	54 803	56 533	58 263	59 992	61 726	63 454	65 186	66 916	68 649	70 376	72 105	73 838
	Net	43 834	45 150	46 465	47 780	49 094	50 412	51 725	53 041	54 356	55 673	56 986	58 300	59 617

Abbreviations: ASG, Assistant Secretary-General; USG, Under-Secretary-General.

Note: The normal qualifying period for in-grade movement between consecutive steps is one year. The shaded steps in each grade require two years of qualifying service at the preceding step.

B. Proposed pay protection points for staff whose salaries are higher than the maximum salaries on the unified salary scale

(United States dollars)

Level		*Pay protection point 1*	*Pay protection point 2*
P-4	Gross	144 086	146 760
	Net	110 360	112 232
P-3	Gross	120 511	122 983
	Net	93 858	95 588
P-2	Gross	95 643	
	Net	76 189	
P-1	Gross	75 567	
	Net	60 931	

Annex IX

Yearly comparison and the development of the margin over time

A. Comparison of average net remuneration of United Nations officials in the Professional and higher categories in New York and United States officials in Washington, D.C., by equivalent grades (margin for calendar year 2025)

Grade	Net remuneration (United States dollars)		United Nations/ United States ratio (United States, Washington, D.C.=100)	United Nations/ United States ratio adjusted for cost-of-living differential	Weights for calculation of overall ratio[d]
	United Nations[a,b]	*United States*[c]			
P-1	83 984	67 771	123.9	112.4	0.6
P-2	108 546	86 516	125.5	113.8	12.1
P-3	139 644	110 238	126.7	114.9	31.6
P-4	167 808	129 721	129.4	117.4	33.0
P-5	198 442	148 985	133.2	120.8	16.5
D-1	225 028	169 190	133.0	120.6	4.8
D-2	245 741	176 673	139.1	126.2	1.5
Weighted average ratio before adjustment for New York/Washington, D.C., cost-of-living differential					129.0
New York/Washington, D.C., cost-of-living ratio					110.3
Weighted average ratio, adjusted for cost-of-living differential					117.0

[a] For the calculation of average United Nations salaries, CEB personnel statistics as at 31 December 2023 were used.

[b] Average United Nations net salaries by grade, reflecting 1 month at multiplier 72.1 and 11 months at multiplier 75.5, on the basis of the unified salary scale in effect from 1 January 2025.

[c] For the calculation of the average of United States federal civil service salaries, personnel statistics as at 31 December 2023 received from the United States Office of Personnel Management were used.

[d] These weights correspond to the United Nations common system staff in grades P-1 to D-2, inclusive, serving at Headquarters and established offices as at 31 December 2023.

B. Calendar year margin levels, 2016–2025

Year	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*	*2025*
Margin	114.5	113.0	114.4	113.4	113.0	113.4	113.9	113.3	116.9	117.0

Annex X

Provisional agenda of the forty-seventh session of the Advisory Committee on Post Adjustment Questions

1. Methodological issues arising from the 2021 baseline surveys at headquarters duty stations:

   Refinements and impact analysis of proposals for the treatment of housing costs by renters and homeowners.

2. Methodological issues pertaining to the next round of surveys:

   (a) Procedures and guidelines for the collection and processing of data from the 2026 baseline cost-of-living surveys;

   (b) Procedures for establishing new expenditure weights for the aggregation of the in-area (excluding housing) component of the post adjustment index;

   (c) Communications on modifications of the approved basket of goods and services on the basis of field testing and feedback from stakeholders;

   (d) Demonstration of finalized survey instruments for the next round of surveys;

   (e) Testing of options for the simplification of the post adjustment index in its compilation;

   (f) Reprocessing of the results of the global survey on out-of-area expenditures according to reweighting and treatment of excluded cases;

   (g) Schedule of activities for the collection and processing of data from the 2026 round baseline cost-of-living surveys.

3. Other business.

Annex XI

Recommended net salaries and dependency allowances for staff in locally recruited categories in Montreal

A. Net salary scale for staff in the General Service category in Montreal

(Canadian dollars per annum)

Survey reference month: April 2024

	I	*II*	*III*	*IV*	*V*	*VI*	*VII*	*VIII*	*IX*	*X*	*XI*[a]
G-1	33 753	35 320	36 887	38 454	40 021	41 588	43 155	44 722	46 289	47 856	49 423
G-2	36 864	38 576	40 288	42 000	43 712	45 424	47 136	48 848	50 560	52 272	53 984
G-3	40 279	42 148	44 017	45 886	47 755	49 624	51 493	53 362	55 231	57 100	58 969
G-4	43 976	46 019	48 062	50 105	52 148	54 191	56 234	58 277	60 320	62 363	64 406
G-5	48 033	50 267	52 501	54 735	56 969	59 203	61 437	63 671	65 905	68 139	70 373
G-6	52 452	54 893	57 334	59 775	62 216	64 657	67 098	69 539	71 980	74 421	76 862
G-7	57 313	59 976	62 639	65 302	67 965	70 628	73 291	75 954	78 617	81 280	83 943

[a] Longevity step.

B. Dependency allowances payable to staff in locally recruited categories

(Canadian dollars per annum)

Allowance	*Amount*
Child	7 602
Child allowance for a single, widowed, divorced or legally separated parent in respect of one child	8 628
Dependent spouse	4 495
Secondary dependant	2 998

Annex XII

Recommended dependency allowances for staff in locally recruited categories in Paris

(Euros per annum)

Survey reference month: October 2024

Allowance	*Amount*
Child	4 518
First dependent child of a staff member without spouse	9 012
Add-on for disabled child	4 518
Dependent spouse	6 198
Secondary dependant	390

Annex XIII

Standards of conduct for the international civil service

Introduction

1. The United Nations and the specialized agencies embody the highest aspirations of the peoples of the world. Their aim is to save succeeding generations from the scourge of war and to enable every man, woman and child to live in dignity and freedom.

2. The international civil service bears responsibility for translating these ideals into reality. It relies on the great traditions of public administration that have grown up in Member States: competence, integrity, impartiality, independence and discretion. But over and above this, international civil servants have a special calling: to serve the ideals of peace, respect for fundamental rights, economic and social progress, and international cooperation. It is therefore incumbent on international civil servants to adhere to the highest standards of conduct; for, ultimately, it is the international civil service that will enable the United Nations system to bring about a just and peaceful world.

Guiding principles

3. The values that are enshrined in the United Nations organizations must also be those that guide international civil servants in all their actions: fundamental human rights, social justice, the dignity and worth of the human person and respect for the equal rights of men and women and of nations great and small.

4. International civil servants should share the vision of their organizations. It is loyalty to this vision that ensures the integrity and international outlook of international civil servants; a shared vision guarantees that they will place the interests of their organization above their own and use its resources in a responsible manner.

5. The concept of integrity enshrined in the Charter of the United Nations embraces all aspects of an international civil servant's behaviour, including such qualities as honesty, truthfulness, impartiality and incorruptibility. These qualities are as basic as those of competence and efficiency, also enshrined in the Charter.

6. Tolerance and understanding are basic human values. They are essential for international civil servants, who must respect all persons equally, without any distinction whatsoever. This respect fosters a climate and a working environment sensitive to the needs of all. To achieve this in a multicultural setting calls for a positive affirmation going well beyond passive acceptance.

7. International loyalty means loyalty to the whole United Nations system and not only to the organization for which one works; international civil servants have an obligation to understand and exemplify this wider loyalty. The need for a cooperative and understanding attitude towards international civil servants of other United Nations organizations is most important where international civil servants of several organizations are serving in the same country or region.

8. International civil servants must remain independent of any authority external to their organization. Their conduct must reflect that independence. This includes considering how their conduct may be perceived. Consistent with the Charter and any corresponding constitutional instruments, and in keeping with their oath or declaration of office and the exclusively international character of their responsibilities, they shall neither seek nor receive instructions from any Government, person or entity external to the organization. They shall refrain from

any action which might reflect on their position as international officials responsible only to the Organization. It cannot be too strongly stressed that international civil servants are not, in any sense, representatives of Governments or other entities, nor are they proponents of their policies. This applies equally to those on secondment from Governments and to those whose services have been made available from elsewhere. International civil servants should be constantly aware that, through their allegiance to the Charter and the corresponding instruments of each organization, Member States and their representatives are committed to respect their independent status.

9. Impartiality implies tolerance and restraint, particularly in dealing with political or religious convictions. While their personal views remain inviolate, international civil servants do not have the freedom of private persons to take sides or to express their convictions publicly on controversial matters, either individually or as members of a group, irrespective of the medium used. This includes on social media and as participants in public events. This means that, in certain situations, personal views should be expressed only with tact and discretion.

10. This does not mean that international civil servants have to give up their personal political views or national perspectives. It does mean, however, that they must at all times maintain a broad international outlook and an understanding of the international community as a whole.

11. International civil servants may express themselves publicly in support of positions taken by the Secretary-General or the head of their organization, including on questions of human rights and other social issues. When doing so, they must remain mindful of their individual responsibility for preserving trust in the independence and impartiality of the international civil service. This means ensuring that their public expressions are consistent with those of the Secretary-General or the head of their organization and reflect the international outlook required by their status. Where the Secretary-General or the head of their organization has not taken a position on a specific matter of controversy, to safeguard the organization's ability to perform its mission in addressing such matters, international civil servants should exercise caution in public expression.

12. There may be situations where international civil servants disagree with the positions taken by the Secretary-General or the head of their organization on controversial matters. There may also be situations where international civil servants consider that their organization should take positions on controversial matters when it has not yet done so. International civil servants should have an opportunity to express their views in this regard within their organizations. Where needed, the organizations should establish appropriate mechanisms whereby, on controversial matters, international civil servants can express dissenting views or call upon their organizations to take an official position. When expressed respectfully and solely through designated internal channels, these views will be deemed to be compatible with the standards.

13. The independence of the international civil service does not conflict with, or obscure, the fact that it is the Member States that collectively make up – in some cases with other constituents – the organization. Conduct that furthers good relations with individual Member States and that contributes to their trust and confidence in the organizations' secretariat strengthens the organizations and promotes their interest.

14. International civil servants who are responsible for projects in a given country or region may be called upon to exercise special care in maintaining their independence. At times they might receive instructions from the host country, but this

should not compromise their independence. If at any time they consider that such instructions threaten their independence, they must consult their supervisors.

15. International civil servants at all levels are accountable and answerable for all actions carried out, as well as decisions taken, and commitments made by them in performing their functions.

16. An international outlook stems from an understanding of and loyalty to the objectives and purposes of the organizations of the United Nations system as set forth in their legal instruments. It implies, inter alia, respect for the right of others to hold different points of view and follow different cultural practices. It requires a willingness and commitment to work without bias with persons of all ethnicities, nationalities, identities, religions and cultures; it calls for constant sensitivity as to how words and actions may be perceived by others. It requires avoidance of any expressions or behaviours that could be interpreted as biased or intolerant. As working methods can be different in different cultures, international civil servants should not be wedded to the attitudes, working methods or work habits of their own country or region.

17. Freedom from discrimination is a basic human right. International civil servants are required to respect fundamental rights, including the dignity, worth and equality of all people, without any distinction whatsoever. Assumptions based on stereotypes must be assiduously avoided. One of the main tenets of the Charter is the equality of men and women, and organizations should therefore do their utmost to promote gender equality.

18. Racism and racial discrimination violate the basic principles of the Charter and are fundamentally incompatible with the standards of conduct for the international civil service.

Working relations

19. Managers and supervisors are in positions of leadership, and it is their responsibility to manage performance as well as ensure a harmonious workplace based on mutual respect and free from all forms of discrimination, violence, harassment and abuse. They should ensure that every member of their team has an opportunity to express their views and opinions, be open to them and make sure that the merits of staff are properly recognized. They need to build inclusive and supportive teams and are expected to support staff under their supervision, including when they are subject to criticism arising from the performance of their duties. In addition, they are responsible for guiding and motivating staff under their supervision and promoting their professional development.

20. Managers and supervisors serve as role models and they have therefore a special obligation to uphold the highest standards of conduct, including addressing behaviour that is incompatible with these standards. It is unacceptable for them to solicit favours, gifts or loans from their staff; they must act impartially, without favouritism or intimidation. In matters relating to the appointment or career of others, international civil servants should not try to influence colleagues for personal reasons.

21. Managers and supervisors should communicate effectively with their staff and share relevant information with them. International civil servants have a reciprocal responsibility to provide all pertinent facts and information to their supervisors and to abide by and defend any decisions taken, even when those do not accord with their personal views.

22. International civil servants must follow the instructions they receive in connection with their official functions and, if they have doubts as to whether an

instruction is consistent with the Charter or any other constitutional instrument, decisions of the governing bodies or administrative rules and regulations, they should first consult their supervisors. If the international civil servant and supervisor cannot agree, the international civil servant may ask for written instructions. These may be challenged through the proper institutional mechanisms, but any challenge should not delay carrying out the instruction. International civil servants should not follow verbal or written instructions that are manifestly inconsistent with their official functions or that threaten their safety or that of others. International civil servants may also record their views in official files.

23. International civil servants have the duty to report any breach of the organization's regulations and rules to the official or entity within their organizations whose responsibility it is to take appropriate action, and to cooperate with duly authorized audits and investigations. This contributes to a culture of integrity, accountability and transparency in the United Nations organizations. An international civil servant who reports such a breach in good faith or who cooperates with an audit or investigation has the right to be protected against retaliation for doing so.

24. Reprisals that do not constitute retaliation under an organization's framework should be separately prohibited and addressed under relevant policies. International civil servants have a right to, and must respect, due process.

Discrimination, harassment, including sexual harassment, and abuse of authority

25. Discrimination, harassment, including sexual harassment, and abuse of authority in any shape or form are an affront to human dignity and international civil servants must not engage in any form thereof, irrespective of the medium used, including online. International civil servants have the right to a workplace environment free from discrimination, harassment and abuse of authority. All organizations must prohibit any such behaviour. Organizations have a duty to establish rules and provide guidance on what constitutes discrimination, harassment and abuse of authority, and how unacceptable behaviour should be prevented and will be addressed.

26. Sexual harassment, in any form, irrespective of the medium used, including online, has no place in the United Nations organizations. International civil servants who report, experience or witness sexual harassment should be supported by organizations, including through a victim-centred approach and protection from retaliation. International civil servants who perpetrate sexual harassment should be held accountable, regardless of position or seniority.

27. International civil servants must not discriminate, abuse their authority, or use their power or position in a manner that is offensive, humiliating, embarrassing or intimidating to another person.

Sexual exploitation and abuse

28. When engaging with external parties, including those served by the organization international civil servants should be constantly mindful of humanitarian principles and of the power imbalances and vulnerabilities that may be present. Sexual exploitation and abuse constitute a fundamental breach of the trust placed in the international civil service and there must be no tolerance for these acts. A victim-centred approach must be applied in addressing sexual exploitation and abuse.

Conflict of interest

29. Conflicts of interest may occur when international civil servants' personal interests interfere with the performance of their official duties or call into question

the qualities of integrity, independence and impartiality required by the status of an international civil servant. Conflicts of interest include circumstances in which international civil servants, directly or indirectly, may benefit improperly, or allow a third party to benefit improperly, from their association with their organization. Conflicts of interest can arise from an international civil servant's personal or familial dealings with third parties, individuals, beneficiaries, or other institutions. If a conflict of interest or possible conflict of interest does arise, the conflict shall be disclosed, addressed and resolved in the best interest of the organization. Questions entailing a conflict of interest can be very sensitive and need to be treated with care.

30. Early detection and timely management of potential conflicts of interest, with the necessary internal accountability framework in place, are important to keep all staff members independent and impartial as international civil servants and to ensure that their personal interests or positions do not interfere with the performance of their duties.

Disclosure of information and third-party dealings

31. International civil servants should avoid assisting third parties in their dealings with their organization where this might lead to actual or perceived preferential treatment. This includes representatives of Member States, as well as non-State donors, private sector and implementing partners, and any other third parties. This is particularly important in procurement matters and partnership agreements, or when negotiating prospective employment. At times, international civil servants may, owing to their position or functions in accordance with the organization's policies, be required to disclose certain personal assets and relationships if this is necessary to enable their organizations to make sure that there is no conflict. The organizations must ensure confidentiality of any information so disclosed, and must use it only for defined purposes or as authorized by the international civil servant concerned. International civil servants should also disclose in advance possible conflicts of interest that may arise in the course of carrying out their duties and seek advice on mitigation and remediation. They should perform their official duties and conduct their personal affairs in a manner that preserves and enhances public confidence in their own integrity and that of their organization.

Use of the resources of United Nations organizations

32. International civil servants are responsible for safeguarding the resources of United Nations organizations which are to be used for the purpose of delivering an organization's mandate and to advance the best interests of the organization. Misuse of the resources of the organization, such as by the commission of fraudulent acts, undermines trust in the United Nations system and harms the interests of the organizations. International civil servants shall use the assets, property, information and other resources of their organizations for authorized purposes only and with care. International civil servants should be mindful of sustainability considerations, including by taking into account the social and environmental impact of their use of their organization's resources. Limited personal use of the resources of an organization, such as electronic and communications resources, may be permitted by the organization in accordance with applicable policies.

33. International civil servants should follow relevant guidance issued by their organization on the ethical use of emerging technologies, including the use of artificial intelligence.

Post-employment restrictions

34. After leaving service with organizations of the United Nations system, international civil servants should not take improper advantage of their former official functions and positions, including through the unauthorized use or distribution of privileged or confidential information. International civil servants, including those working in procurement services and as requisitioning officers, should not attempt to unduly influence the decisions of the organization in the interest or at the request of third parties with a view to seeking an opportunity to be employed by such third parties. This includes those engaging in their official capacity with representatives of Member States and parties external to the organization. Similarly, consistent with their commitment under Article 100 of the Charter, it is understood that Governments will refrain from attempts to unduly influence the decisions of international civil servants, including when the international civil servants are seeking employment with the Governments.

Role of the secretariats (headquarters and field duty stations)

35. The main function of all secretariats is to assist legislative bodies in their work and to carry out their decisions. The executive heads are responsible for directing and controlling the work of the secretariats. Accordingly, when submitting proposals or advocating positions before a legislative body or committee, international civil servants are presenting the position of the executive head, not that of an individual or organizational unit.

36. In providing services to a legislative or representative body, international civil servants should serve only the interests of the organization, not those of an individual or organizational unit. It would not be appropriate for international civil servants to prepare for Government or other international civil service representatives any speeches, arguments or proposals on questions under discussion without approval of the executive head. It could, however, be quite appropriate to provide factual information, technical advice or assistance with such tasks as the preparation of draft resolutions.

37. It is entirely improper for international civil servants to lobby or seek support from Government representatives or members of legislative organs to obtain advancement either for themselves or for others or to block or reverse unfavourable decisions regarding their status. By adhering to the Charter and the constitutions of the organizations of the United Nations system, Governments have undertaken to safeguard the independence of the international civil service; it is therefore understood that Government representatives and members of legislative bodies will neither accede to such requests nor intervene in such matters, regardless of whether they have been requested to do so. This includes refraining from seeking to influence any career processes, including recruitment, in favour of specific candidates or existing international civil servants. Requests of this nature, or acceding thereto, call into question the independence of international civil servants. The proper method for an international civil servant to address grievances and disputes concerning such matters is through administrative channels; each organization is responsible for providing these.

Staff-management relations

38. An enabling and inclusive environment is essential for constructive staff-management relations and serves the interests of the organizations. Relations between management and staff should be guided by mutual respect. Elected staff representatives have a cardinal role to play in the consideration of conditions of employment and work, as well as in matters of staff welfare. Freedom of association

is a fundamental human right and international civil servants have the right to form and join associations, unions or other groupings to promote and defend their interests. Continuing dialogue between staff and management is indispensable. Management should facilitate this dialogue.

39. Elected staff representatives enjoy rights that derive from their status; this may include the opportunity to address the legislative organs of their organization. These rights should be exercised in a manner that is consistent with the Charter of the United Nations, the Universal Declaration of Human Rights and the international covenants on human rights, and does not undermine the independence and integrity of the international civil service. In using the broad freedom of expression they enjoy, staff representatives must exercise a sense of responsibility and avoid undue criticism of the organization.

40. Staff representatives must be protected against discriminatory or prejudicial treatment based on their status or activities as staff representatives, both during their term of office and after it has ended. Organizations should avoid unwarranted interference in the administration of their staff unions or associations.

Relations with Member States and legislative bodies

41. It is the clear duty of all international civil servants to maintain the best possible relations with Governments and avoid any action that might impair this. They should not interfere in the policies or affairs of Governments. It is unacceptable for them, either individually or collectively, to criticize or try to discredit a Government. At the same time, it is understood that international civil servants may speak freely in support of their organizations' policies. Any activity, direct or indirect, to undermine or overthrow a Government constitutes serious misconduct. These provisions apply including in the context of social media, public events or other public forums.

42. International civil servants are not representatives of their countries, nor do they have authority to act as liaison agents between organizations of the United Nations system and their Governments. The executive head may, however, request an international civil servant to undertake such duties, a unique role for which international loyalty and integrity are essential. For their part, neither Governments nor organizations should place international civil servants in a position where their international and national loyalties may conflict.

Relations with the public

43. For an organization of the United Nations system to function successfully, it must have the support of the public. All international civil servants therefore have a continuing responsibility to promote a better understanding of the objectives and work of their organizations. This requires them to be well informed of the achievements of their own organizations and to familiarize themselves with the work of the United Nations system as a whole.

44. There is a risk that on occasion international civil servants may be subject to criticism from outside their organizations; in keeping with their responsibility as international civil servants, they should respond with tact and restraint. It is the obligation of their organizations to defend them against criticism for actions taken in fulfilment of their duties.

45. It would not be proper for international civil servants to air personal grievances or criticize their organizations in public. International civil servants should endeavour at all times to promote a positive image of the international civil service, in conformity with their oath of loyalty.

Relations with the media

46. Openness and transparency in relations with the media are effective means of communicating the organizations' messages. The organizations should have guidelines and procedures in place for which the following principles should apply: international civil servants should regard themselves as speaking in the name of their organizations and avoid personal references and views; and in no circumstances should they use the media to further their own interests, to air their own grievances, to reveal unauthorized information or attempt to influence their organizations' policy decisions.

Use and protection of information

47. Because disclosure of confidential information may seriously jeopardize the efficiency and credibility of an organization, international civil servants are responsible for exercising discretion in all matters of official business. They must not divulge confidential information without authorization. International civil servants should not use information to personal advantage that has not been made public and is known to them by virtue of their official position. These obligations do not cease upon separation from service.

48. Organizations must maintain guidelines for the use and protection of confidential information, and it is equally necessary for such guidelines to keep pace with developments in communications and other new technology. It is understood that these provisions do not affect established practices governing the exchange of information between the secretariats and Member States, which ensure the fullest participation of Member States in the life and work of the organizations. International civil servants should adhere to standards established by their organization to ensure and uphold adequate data privacy and protection.

Respect for different customs and culture

49. The world is home to a myriad of different peoples, languages, cultures, customs and traditions. A genuine respect for them all is a fundamental requirement for an international civil servant. Any behaviour that is not acceptable in a particular cultural context must be avoided. However, if a tradition is directly contrary to any human rights instrument adopted by the United Nations system, the international civil servant must be guided by the latter. International civil servants should avoid an ostentatious lifestyle and any display of an inflated sense of personal importance.

Security and occupational health and safety

50. While an executive head assigns staff in accordance with the exigencies of the service, it is the responsibility of organizations to ensure that the physical and mental health, well-being, security and lives of their staff, without any discrimination whatsoever, will not be subject to undue risk. The organizations should take measures to protect the safety of their staff and that of their family members. At the same time, it is incumbent on international civil servants to comply with all instructions designed to protect their safety, including when working remotely.

51. Occupational health and safety is required for the United Nations organizations to meet their mandates. This includes considering and addressing, as appropriate, physical and psychosocial risks and putting mitigation strategies in place.

52. Organizations should identify ways to support staff and their household members who are victims of any kind of violence, including domestic violence.

Personal conduct

53. The private life of international civil servants is their own concern and organizations should not intrude upon it. There may be situations, however, in which the behaviour of an international civil servant may reflect on the organization. International civil servants must therefore bear in mind that their conduct and activities outside the workplace, even if unrelated to official duties, can compromise the image and the interests of the organizations. This can also result from the conduct of members of international civil servants' households, and it is the responsibility of international civil servants to make sure that their households are fully aware of this. Domestic violence committed by an international civil servant against any member of the household is a violation of these standards of conduct.

54. The privileges and immunities that international civil servants enjoy are conferred upon them solely in the interests of the organizations. They do not exempt international civil servants from observing local laws, nor do they provide an excuse for ignoring private legal or financial obligations. It should be remembered that only the executive head is competent to waive the immunity accorded to international civil servants or to determine its scope.

55. Violations of the law can range from serious criminal activities to trivial offences, and organizations may be called upon to exercise judgment depending on the nature and circumstances of individual cases. In accordance with the organization's relevant regulations, rules and procedures, credible allegations of criminal conduct may be referred to the national authorities. A conviction by a national court will usually, although not always, be persuasive evidence of the act for which an international civil servant was prosecuted; acts that are generally recognized as offences by national criminal laws will normally also be considered violations of the standards of conduct for the international civil service.

Outside employment and activities

56. The primary obligation of international civil servants is to devote their energies to the work of their organizations. Therefore, international civil servants should not engage, without prior authorization, in any outside activity, whether remunerated or not, that interferes with that obligation or is incompatible with their status or conflicts with the interests of the organization. For international civil servants in senior leadership positions, such activities are more likely to have an impact on the interests of the organizations. Any questions about this should be referred to the executive head.

57. Subject to the above, outside activities may, of course, be beneficial both to staff members and to their organizations. Organizations should allow, encourage and facilitate the participation of international civil servants in professional activities that foster contacts with private and public bodies and thus serve to maintain and enhance their professional and technical competencies.

58. International civil servants on leave, either with or without pay, should bear in mind that they remain international civil servants in the employ of their organization and remain subject to its rules and these standards of conduct. They may, therefore, accept employment, paid or unpaid, during their leave only with proper authorization.

59. In view of the independence and impartiality that they must maintain, international civil servants, while retaining the right to vote, should not participate in political activities, such as standing for or holding local or national political office. This does not, however, preclude participation in local community or civic activities, provided that such participation is consistent with the oath of service in the United Nations system. It is necessary for international civil servants to exercise discretion

in their support for a political party or campaign, including on social media, and they should not accept or solicit funds, write articles or make public speeches or statements to the press. As role models, managers and supervisors have a special obligation to uphold the highest standards of conduct, including in relation to such activities. These cases require the exercise of judgment and, in case of doubt, should be referred to the executive head.

60. The significance of membership in a political party varies from country to country and it is difficult to formulate standards that will apply in all cases. In general, international civil servants may be members of a political party, provided its prevailing views and the obligations imposed on its members are consistent with the oath of service in the United Nations system.

Gifts, honours and remuneration from outside sources

61. To protect the international civil service from any appearance of impropriety, international civil servants must not accept, without authorization from the executive head, any honour, decoration, gift, remuneration, favour or economic benefit of more than nominal value from any source external to their organizations; it is understood that this includes Governments as well as non-State donors, private sector and implementing partners, and any other entities.

62. International civil servants should not accept supplementary payments or other subsidies from a Government or any other source prior to, during or after their assignment with an organization of the United Nations system if the payment is related to that assignment. Balancing this requirement, it is understood that Governments or other entities, recognizing that they are at variance with the spirit of the Charter and the constitutions of the organizations of the United Nations system, should not make or offer such payments.

Conclusion

63. The attainment of the standards of conduct for the international civil service requires the highest commitment of all parties. International civil servants, both locally and internationally recruited, must be committed to and model the values, principles and standards set forth herein. They are expected to uphold them in a positive and active manner. They should feel responsible for contributing to the broad ideals to which they dedicated themselves in joining the United Nations system. Organizations have the obligation to implement these standards through their policy framework, including regulations, rules and other administrative instruments. For their part, Member States are expected, through their allegiance to the Charter and other constituent instruments, to preserve the independence and impartiality of the international civil service.

64. For these standards to be effectively applied, it is essential that they be widely disseminated and that measures be taken and mechanisms put in place to ensure that their scope and importance are understood throughout the international civil service, the Member States and the organizations of the United Nations system.

65. Respect for these standards assures that the international civil service will continue to be an effective instrument in fulfilling its responsibilities and in meeting the aspirations of the peoples of the world.

Annex XIV

Number of staff who utilized parental leave-related entitlements

Organization	2023		2024	
	Number of staff who took parental leave	Percentage of total population	Number of staff who took parental leave	Percentage of total population[a]
United Nations	1 718	4.96	1 175	3.39
UNDP	226	3.05	320	4.31
UNFPA	100	2.92	154	4.50
UNOPS	18	2.74	25	3.80
UNHCR	376	2.71	1 175	8.46
UNICEF	933	5.77	965	5.96
UNRWA	5	2.35	11	5.16
ITC	16	4.28	27	7.22
ILO	136	3.80	156	4.36
FAO	166	5.16	169	5.25
WFP	766	6.09	705	5.61
UNESCO[b]	58	2.48	59	2.52
WHO	336	3.51	404	4.22
ICAO	15	2.04	20	2.72
UPU	1	0.41	8	3.27
ITU	22	2.91	30	3.97
IMO	5	1.99	6	2.39
WIPO	44	3.78	39	3.35
IFAD	24	2.73	28	3.18
UNIDO	25	3.96	28	4.44
IAEA	39	1.54	55	2.17
UN Tourism	3	3.37	3	3.37
UN-Women	42	3.57	52	4.41
UNAIDS	26	3.97	17	2.60
ITLOS	1	2.70	1	2.70
CTBTO	9	2.88	14	4.47
PAHO	19	2.40	16	2.02
Total	**5 129**	**4.33**	**5 662**	**4.78**

[a] The percentage for 2024 is calculated using total number of staff in 2023, as the 2024 data were not yet available from the CEB website at the time of drafting the present report (https://unsceb.org/hr-organization).

[b] UNESCO provided combined data for 2023 and 2024, with a total of 117 cases. For analytical purposes, this total number was distributed between two years.

Annex XV

Replacement cost of staff on parental leave in the United Nations common system

Organization	Replacement cost (United States dollars) 2023	2024	Additional information
United Nations	0	0	A 2021–2024 cost analysis found no increase in replacement costs under the new parental leave policy. While no dollar figures were provided, the United Nations confirmed that only isolated cases were reported, likely owing to the liquidity situation faced by the Organization and the limited allotments that may require the redistribution of functions and non-direct replacement of staff.
UNDP	Not provided	Not provided	Does not track data on the cost of replacement of staff on parental leave.
UNFPA	85 819.00	88 167.00	The amounts indicated refer to a centrally managed fund for partial backfilling due to parental leave and represent a partial cost of replacement of staff on parental leave. UNFPA does not have a centralized mechanism to report on these costs.
UNOPS	119 804.00	115 856.00	This amount concerns only those personnel who had reached out to the finance group to apply for funding to cover parental leave costs, thus does not encapsulate all replacement costs.
UNHCR	Not provided	Not provided	There are no data to share on the cost of the replacement of staff on parental leave. The need for long-term replacements is low as parental leave can be taken continuously or in separate periods. In addition, UNHCR does not differentiate costs for temporary assignment/ appointment in replacement capacity for staff on parental leave.
UNICEF	940 900.00	1 050 500.00	–
UNRWA	0	0	Replacements were on a non-cost basis.
ITC	662 260.00	625 466.00	–
ILO	1 513 126.46	1 738 514.99	–
FAO	1 451 801.84	1 946 305.38	–
WFP	981 676.92	931 171.88	–
UNESCO	–	–	No dedicated budget or tracking mechanism for staff replacement during parental leave. It was estimated that the annual cost of full backfilling of positions of staff members on parental leave with temporary assistance on staff contracts in 2025 would be $2,388,667.
WHO	1 578 950.00	2 803 244.00	–
ICAO	Not provided	Not provided	–
UPU	–	66 727.79	–
ITU	61 428.00	124 248.00	–
IMO	237 972.80	332 241.15	–
WIPO	Not provided	Not provided	–
IFAD	251 647.00	224 683.00	–
UNIDO	0	0	Owing to budgetary constraints, it does not replace staff on paid parental leave.
IAEA	929 000.00	1 424 000.00	Up to 50 per cent of the time taken for parental leave can be charged to common staff costs by the respective business unit.
UN Tourism	29 317.32	39 978.16	–
UN-Women	439 877.00	425 599.00	–
UNAIDS	155 270.00	36 219.00	–

Organization	Replacement cost (United States dollars) 2023	2024	Additional information
ITLOS	0	0	No cost as the replacement practice is redistributing work among team members.
CTBTO	32 856.51	14 604.46	–
PAHO	–	–	Does not have this information as costs are paid at the entity level.
Total	**11 860 373.85**	**14 376 192.81**	

Note: The United Nations, UNRWA, UNIDO and ITLOS reported no costs. UNESCO estimated that the annual cost of full backfilling of positions of staff members on parental leave with temporary assistance on staff contracts in 2025 would be $2,388,667. That estimated annual cost was used in the total cost for 2023 and 2024 for analytical purposes.

Annex XVI

Summary of observations and comments received from the United Nations common system organizations

Organization	*Observations/comments*
United Nations	Welcomed by staff and management and positively received by both field and non-field entities.
UNDP	Seen as a key step towards inclusiveness, offering equal leave for all parents while recognizing birth parents' medical needs.
UNFPA	Satisfied but acknowledges remaining challenges.
UNOPS	No surveys conducted to assess satisfaction.
UNHCR	Satisfied with increased support and flexible leave structure.
UNICEF	Satisfied with increased time off for all parents
ITC	Supportive but faces challenges with staff replacements and liability concerns.
ILO	Very satisfied, supports family responsibilities and work-life balance.
FAO	Recognizes the need for holistic evaluation using survey results and feedback.
WFP	Satisfied, supports duty of care with manageable staff absences.
UNESCO	Welcomes the framework but faced budget and adjustment challenges.
WHO	Receives frequent gratitude messages, leader in parental leave policies.
ICAO	Faces difficulties with staff replacements due to budget constraints and increased programmatic activities.
UPU	Satisfied, supports bonding time, reduces stress and burnout.
ITU	Satisfied, promotes equal career development and family-friendly policies.
IMO	Revised policy is more equitable but increases overall costs.
WIPO	Significant improvements to its parental leave approach.
IFAD	Very satisfied, enhances inclusion and gender equality.
UNIDO	Satisfied, supports human rights, gender equality and social justice.
IAEA	Satisfied, supports a family-friendly work environment.
UN Tourism	Satisfied but notes significant financial impact.
UN-Women	Satisfied, recognizes prenatal and postnatal care needs.
UNAIDS	Satisfied, monitoring implementation.
ITLOS	Satisfied with the new parental leave framework.
CTBTO	Positive feedback from staff supports work-life balance.
PAHO	Satisfied, staff find the leave generous.

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