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Proposed programme budget for 2025

Revised estimates relating to the proposed programme budget for 2025 under section 26, Palestine refugees

Report of the Secretary-General

Summary

The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) is a provider of essential services for millions of Palestine refugees in Gaza, Jordan, Lebanon, the Syrian Arab Republic and the West Bank, including East Jerusalem. Since 7 October 2023, it has also acted as the backbone of the entire humanitarian response to the ongoing conflict in Gaza.

During 2024, following the finalization of the proposed programme budget for 2025 ([A/79/6 \(Sect. 26\)](#)), the humanitarian crisis in Gaza continued to worsen. The vast majority of Gaza has been destroyed, with almost the entire population displaced and reliant on international humanitarian assistance. UNRWA remains the backbone of a life-saving multi-agency United Nations and international humanitarian effort for the entire Gaza population, and its own operations remain a lifeline for the civilian population of Gaza, providing shelter, protection, food, water, sanitation, medicine, learning and psychosocial support and other life-saving services.

UNRWA faced an acute and existential financial crisis in early 2024, sparked by allegations of the involvement of 19 staff members in the October 7 attacks. Those allegations have been duly investigated by the Office of Internal Oversight Services and the findings were communicated to Member States in early August 2024. On 5 February 2024, the Secretary-General, in coordination with the Commissioner-General of UNRWA, appointed the Independent Review Group on the United Nations Relief and Works Agency for Palestine Refugees in the Near East to carry out an independent review of mechanisms and procedures to ensure adherence by UNRWA to the humanitarian principle of neutrality. The Independent Review Group found that UNRWA had robust systems in place for this purpose. The report of the Independent Review Group contained 50 wide-ranging recommendations to further strengthen the mechanisms and processes in place to uphold neutrality, which the Agency committed to implementing in full. The independent review has contributed to restoring donors'



confidence. It is now the Agency's priority to ensure the full and sustained implementation of all the recommendations and to that end it will count on the cooperation of Member States, including the donor community and the host countries, to cooperate fully in this regard.

In the light of the demands on the Agency posed by the ongoing humanitarian crisis in Gaza and the need for sustained implementation of the recommendations of the Independent Review Group, the Agency requires additional post and non-post resources which were not foreseen during the preparation of the proposed programme budget for 2025 ([A/79/6 \(Sect. 26\)](#)). The present report is therefore submitted to request the approval by the General Assembly of 29 new international posts under the regular budget (comprising the establishment of 23 posts and the conversion of 6 positions funded through extrabudgetary resources to regular budget posts), the geographical redeployment of 7 posts and the appropriation of an additional amount of \$4,981,000 (net of staff assessment) under section 26, Palestine refugees, of the proposed programme budget for 2025.

I. Overview

1. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) is mandated by the General Assembly to provide services for millions of Palestine refugees. At the onset of the crisis in Gaza that followed the attacks by Hamas and other Palestinian armed groups on Israel on 7 October, the Agency immediately shifted to emergency operations throughout Gaza and turned 154 of its premises into emergency shelters, where 1.37 million people sought protection, food and medical care by the end of 2023. UNRWA quickly became, and remains, the backbone of a life-saving multi-agency United Nations and international humanitarian effort for the entire Gaza population. Its 13,000 personnel in Gaza, as well as its logistical and infrastructure network, remain by far the largest United Nations operational asset in Gaza. The Agency has provided common services to several United Nations agencies and intergovernmental organizations since the start of the conflict, including transportation of goods, supply of fuel, office space, security and communications. The Agency's own operations remain a lifeline for the civilian population of Gaza, providing shelter, protection, food, water, sanitation, medicine and other life-saving services. On 1 August 2024, the Agency also began to implement an action plan to resume learning for children in Gaza.

2. Following the allegations by Israel in January 2024 that 12 UNRWA personnel were involved in the 7 October attacks, those staff members were immediately separated from service with the Agency and an investigation by the Office of Internal Oversight Services (OIOS) was opened; nonetheless, 16 Member States suspended funding, resulting in a reduction in funding of \$438 million in total (or 51.5 per cent of expected funding). In this context, the Secretary-General appointed the Independent Review Group on the United Nations Relief and Works Agency for Palestine Refugees in the Near East to carry out an independent review of mechanisms and procedures to ensure adherence by UNRWA to the humanitarian principle of neutrality. In its report, which was published on 20 April 2024, the Independent Review Group concluded that the Agency had established a significant number of mechanisms and procedures to ensure adherence to neutrality and that it possessed a more developed approach to neutrality than other similar United Nations or non-governmental entities. It also acknowledged that preservation of the Agency's neutrality was a shared responsibility of UNRWA and Member States.

3. The Independent Review Group also made 50 recommendations to reinforce mechanisms to uphold neutrality in an immensely complex, challenging and polarized political environment. The Agency fully committed itself to implementing those recommendations in their entirety, with the support of Member States. UNRWA swiftly developed a concrete and comprehensive action plan to implement the recommendations and has already started to implement a number of them. The action plan underscores that additional resources, including human resources, will be absolutely essential to ensure the sustained long-term success of the implementation of the recommendations.

4. Extensive engagement with Member States, the outcome of the independent review and the Agency's demonstrated commitment to fully implementing the recommendations of the Independent Review Group have led to the resumption of financial support from all but one donor.

5. At the meeting of the Advisory Commission of UNRWA on 25 June 2024, the Agency's donors and host countries, which make up the Advisory Commission, adopted the following text:

Recognizing the ongoing conflict in the region and consequent humanitarian crisis, members of the Advisory Commission met and emphasized the vital role

of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), in accordance with its General Assembly mandate, in providing life-saving assistance through the provision of essential education, health, relief and social services programmes and emergency assistance in the Occupied Palestinian Territory, Jordan, Lebanon and the Syrian Arab Republic. Advisory Commission members underscored the need for the Secretary-General and UNRWA to expeditiously implement the recommendations in the report of the Independent Review Group.

6. In the short and medium term, in addition to fully implementing the recommendations of the Independent Review Group and ensuring their long-term sustainability, the Agency faces a second, closely linked critical priority that requires additional post and non-post resources, namely, the strengthening of the Agency's capacity to respond in a sustainable manner to increased and emerging needs in Gaza. Neither of these priorities were apparent during the preparation of the proposed programme budget for 2025 (A/79/6 (Sect. 26)). At that time, it was not envisaged that the conflict in Gaza would continue for so long and have such a devastating impact on the population.

7. The present revised estimates for 2025 therefore respond to the extraordinary impact that both the ongoing conflict in Gaza and the recommendations of the Independent Review Group have on the Agency, as well as the increased expectations from Member States that the Agency will fully respond to both developments in a comprehensive and sustained manner.

8. The Agency recognizes that for it to fully deliver on its mandate and to meet the expectations of Member States, further investments will be required, especially with regard to the full and sustained implementation of the recommendations of the Independent Review Group. UNRWA will therefore continue to assess, in the context of the proposed programme budget for 2026, the resources required for field-level implementation of the recommendations of the Independent Review Group, the sustainability of the Agency's protection functions, which remain closely interlinked with the adherence to the principle of neutrality, as well as how to further strengthen compliance and integrity functions in the Agency and its engagement with Member States. The Agency will also explore further organizational structure options.

II. Enabling the United Nations Relief and Works Agency for Palestine Refugees in the Near East to implement the recommendations of the Independent Review Group

A. Introduction

9. As noted above, UNRWA has developed a concrete and comprehensive action plan to implement the recommendations and has already started implementing a number of them. The action plan underscores that additional resources will be absolutely essential to ensure the sustained long-term success of implementation.

10. The action plan is divided into eight categories covering engagement with donors, governance, management and internal oversight, neutrality of staff, neutrality of installations, education, staff unions and enhanced cooperation with United Nations agencies. The action plan sequences actions that will be taken in the short term (2024), medium term (2025–2026) and long term (after 2026). While the Independent Review Group found that UNRWA had a well-developed framework for ensuring neutrality in all branches of its work, the implementation of the

recommendations will further bolster the Agency's ability to navigate in a challenging context and more effectively mitigate programmatic and political risks.

11. The scale of the tasks involved in implementing the action plan necessitates significantly enhanced human resources capacity, as stipulated in the report of the Independent Review Group. Those tasks include putting together a dedicated implementation team in the Executive Office of the Commissioner-General as well as strengthening a number of departments, including the Departments of Education, Planning, Legal Affairs and Human Resources, as well as enhancing staff care and Agency systems in relation to risk management and engagement with Member States.

12. The full implementation of the recommendations of the Independent Review Group will strengthen the Agency's capacity to uphold the principle of neutrality in a highly difficult operational context. It will also ensure that the expectations of donors are met and secure continued trust and financial support for the Agency.

B. Activities required to implement the initiative

13. The priority activities for 2025 to implement the recommendations of the Independent Review Group would include the following:

(a) Strengthen communication, transparency and consultation with partners on the Agency's financial situation and neutrality issues, including through regular integrity briefings with Member States;

(b) Strengthen internal oversight and management systems in the Agency, including internal oversight functions and mechanisms as well as Agency-wide enterprise risk management systems and approaches;

(c) Strengthen capacity development and training of staff members across the Agency, including in areas related to leadership and accountability, as well as training on humanitarian principles, including neutrality and ethics, and review and enhance Agency performance management policies and frameworks;

(d) Strengthen Agency-wide systems in relation to whistleblower protection and administration of justice, and increase transparency in relation to disciplinary cases;

(e) Strengthen Agency-wide capacity in staff care;

(f) Enhance the capacity of the Agency's education programme in relation to curriculum and textbook review, critical thinking and staff training at both the Headquarters and field levels;

(g) Enhance the scale and frequency of inspections and controls of UNRWA facilities in line with already well-established procedures and a long tradition in this area;

(h) Strengthen the handling of vetting procedures as well as the Agency's response to neutrality allegations made against staff;

(i) Undertake a review of Agency staff union policies, mechanisms and practices, including in relation to staff union statutes and vetting procedures;

(j) Further improve cooperation with other humanitarian actors in order to share best practices across the humanitarian system and enhance the way UNRWA engages with the humanitarian system and vice versa.

III. Strengthening the capacity of the United Nations Relief and Works Agency for Palestine Refugees in the Near East to respond to increased and emerging needs in Gaza

A. Introduction

14. The war that followed the 7 October 2023 attacks in Israel resulted in over two million people in Gaza enduring relentless bombardment, death and injury on an unprecedented scale, repeated displacement, hunger, thirst, disease and dehumanization. The need to maintain and scale up humanitarian aid is paramount and has been reflected in multiple Security Council resolutions.

15. UNRWA remains the indispensable backbone of the entire humanitarian response. This has been underscored by the vast majority of Member States in several key international forums, including the General Assembly, the Security Council, the Advisory Commission of UNRWA, and most recently in the form of a statement of shared commitments on UNRWA, which, as at 20 August 2024, had 123 signatories.

16. UNRWA will also continue to have a critical role in supporting the needs of Palestine refugees following a ceasefire and in helping Palestine refugees in their long-term recovery from the devastating impacts brought on by the conflict. The Agency is the only entity capable of resuming the provision of certain public services at scale, notably primary health care and education. Before the war, UNRWA was the largest provider of primary health care in Gaza. The Agency's extensive network and relationship of trust with the community allow it to rapidly introduce and scale up critical services such as mental health and trauma care.

17. Meanwhile, 625,000 deeply traumatized children have been out of school since the start of the war. Prior to 7 October, half of them attended UNRWA schools. With the war coming so soon after the coronavirus disease (COVID-19) pandemic, there is a grave risk that an entire generation of girls and boys will be deprived of formal education, posing further grave risks for the future social, economic and security prospects of Gaza. UNRWA is the only Agency capable of resuming education at scale and, on 1 August 2024, began implementing a plan to resume learning for children in Gaza. The process begins with providing mental health and psychosocial support, transitions to teaching reading, writing and math in informal settings, and culminates in a return to formal education in schools.

18. In 2024, upon recognition that the overall short- and medium-term context had dramatically altered owing to the impact of the conflict in Gaza, the Agency reviewed the structure of its Gaza Field Office to ensure it remained fit for purpose. The new structure for the Office is premised on three main pillars: programmes, operational support and emergency response, with the emergency response structure to be funded by voluntary contributions, given its short-term, emergency purpose.

19. It is envisaged, however, that, given the seismic impact of the conflict, the Agency will have to ensure adequate preparation so that the new structure is in a position to respond to the considerably increased needs in Gaza.

20. Failure to ensure a strong UNRWA response to the Gaza crisis will further deepen the despair of over 2 million people, accelerate the high risk of famine across all of Gaza, contribute to further deterioration of the social order in Gaza, risk the deprivation of 625,000 students of education and seriously hamper medium- to long-term prospects for peace and stability in Gaza, with further regional implications.

B. Activities required to implement the initiative

21. The seismic impact of the conflict on Gaza necessitates the establishment of an organizational structure for the Gaza Field Office that allows it to adequately respond to the considerably increased long-term needs in Gaza. While the Agency will continue to fund emergency interventions through emergency appeals, it will also need to restore and scale up service provision to Palestine refugees in Gaza, particularly with regard to education, health and protection. The Agency will also need to ensure increased oversight and management in relation to partnerships with United Nations entities in Gaza and the reconstruction of UNRWA installations, as well as oversight of the neutrality issue. The Agency intends to address these challenges by:

(a) Strengthening overall management and oversight of education programme functions in Gaza through the introduction of a senior international staff position, the functions of which would be to provide advice and guidance to senior management and Department of Education staff on UNRWA programmatic activities related to the restoration of education services in Gaza as well as the adherence of teaching to United Nations values and United Nations Educational, Scientific and Cultural Organization standards (curriculum and textbook reviews, teacher training and critical thinking) in Gaza;

(b) Strengthening overall management and oversight of health programme functions in Gaza through the introduction of a senior international staff position, the functions of which would be to provide advice and guidance to senior management and Department of Health staff on UNRWA programmatic activities related to the restoration and scaling up of health services, particularly with regard to partnerships with the World Health Organization, the United Nations Children's Fund and other health actors in Gaza, the response to emerging health emergencies resulting from the conflict, and mental health support related to the psychosocial effects on the Palestine refugee population in Gaza as a result of the conflict;

(c) Strengthening overall management and oversight of protection programme functions in Gaza through the introduction of a senior international staff position, the functions of which would be to provide advice and guidance to senior management and Protection Division staff on UNRWA protection activities related to gender-based violence, child protection, protection advocacy and adherence to humanitarian principles. The conflict in Gaza has led to a protection crisis, and increased protection leadership in the UNRWA operation would allow the Agency to strengthen its capacity to ensure that programmatic interventions are developed and implemented through a holistic protection and human rights lens as well as enable it to enhance protection partnerships with other international actors in Gaza;

(d) Strengthening overall programme support and project management capabilities in Gaza, given the importance of ensuring adequate development and management of emergency appeals and reconstruction work related to UNRWA facilities, as well as the management of increased partnerships with United Nations and international non-governmental organizations in Gaza;

(e) Ensuring that the Agency has, in situ in Gaza, enhanced capacities to conduct field-level investigations, including related to neutrality, given the sensitive and complex environment in which the Agency works in Gaza.

IV. Relationship between the mandate and the proposed programme budget for 2025

22. The activities presented in the present report relate to programme 22, Palestine refugees, of the proposed programme plan and to section 26, Palestine refugees, of the proposed programme budget for 2025.

V. Budgetary implications

23. The estimated additional resource requirements to sustainably implement the recommendations of the Independent Review Group and to strengthen the Agency's long-term response in Gaza amount to \$4,981,000 under section 26, Palestine refugees, of the proposed programme budget for 2025, as summarized in table 1 below.

Table 1
Estimated additional resource requirements for 2025

A. Financial resources

(Thousands of United States dollars)

	<i>Proposed programme budget for 2025</i>	<i>Revised estimates</i>	<i>Variance</i>	<i>Variance (percentage)</i>
Posts	41 692.8	45 426.0	3 733.2	8.9
Non-post	32 236.0	33 483.8	1 247.8	3.9
Total	73 928.8	78 909.8	4 981.0	6.7

B. Post

	<i>Number</i>	<i>Details</i>
Proposed programme budget for 2025	218	1 USG, 1 ASG, 9 D-2, 17 D-1, 37 P-5, 93 P-4, 44 P-3, 4 P-2/1, 12 GS (OL)
Conversion	6	1 ASG, ^a 2 P-5, 1 P-4, 2 P-3
Establishment	23	7 P-5, 10 P-4, 6 P-3
Redeployment (geographical)		1 D-1, 1 P-5, 2 P-4 and 1 P-3 from Jerusalem to Amman; 1 D-1 from Amman to Geneva; 1 P-5 from Jerusalem to Geneva
Revised estimates for 2025	247	1 USG, 2 ASG, 9 D-2, 17 D-1, 46 P-5, 104 P-4, 52 P-3, 4 P-2/1, 12 GS (OL)

Abbreviations: ASG, Assistant Secretary-General; GS (OL), General Service (Other level); USG, Under-Secretary-General.

^a Established with the concurrence of the Advisory Committee on Administrative and Budgetary Questions for a period of two years until December 2025. Funded from voluntary contributions.

24. The total estimated additional requirements to strengthen the response of UNRWA in Gaza as well as its capacity to sustainably implement the recommendations of the Independent Review Group include an amount of \$3,733,200 under posts that would provide for 23 new posts (7 P-5, 10 P-4 and 6 P-3), the conversion from extrabudgetary funding to the regular budget of 6 posts (1 ASG, 2 P-5, 1 P-4 and 2 P-3) as well as the geographical redeployment of 7 existing posts (2 D-1, 2 P-5, 2 P-4 and 1 P-3), inclusive of one post reassignment to different functions (D-1).

25. Of these additional resources, the total estimated additional requirements to strengthen the capacity of UNRWA to sustainably implement the recommendations of the Independent Review Group amount to \$2,931,300, comprising \$1,866,300 for 17 new posts (4 P-5, 8 P-4 and 5 P-3) and \$1,114,400 for the conversion from extrabudgetary funding to the regular budget of 6 posts (1 ASG, 2 P-5, 1 P-4 and 2 P-3), offset in part by reduced resources requirements in the amount of \$49,400 resulting from the proposed geographical redeployment of 7 posts (1 D-1, 1 P-5, 2 P-4 and 1 P-3 from Jerusalem to Amman; 1 D-1 from Amman to Geneva, which is proposed to be reassigned to different functions; and 1 P-5 from Jerusalem to Geneva). The total estimated additional requirements to strengthen the response of UNRWA in Gaza amounts to \$801,900 for 6 new posts (3 P-5, 2 P-4 and 1 P-3). Further details are reflected in annex II to the present report. Annex III includes a list of the recommendations of the Independent Review Group for ease of reference as to how proposed posts respond to the implementation of the recommendations.

26. The proposal also includes additional non-post resources, under grants and contributions, related to the executive and administrative functions of the Agency, in the amount of \$1,247,800. Those proposed additional resources are required mainly to support the implementation of the recommendations of the Independent Review Group, as well as the operations in Gaza. The proposed additional resources would be used for:

(a) Official travel (\$415,900) to conduct visits to Headquarters, Member States and UNRWA field offices and for participation in internal and external workshops and inter-agency forums;

(b) Consultancy (\$193,900) for specialized services for: (i) a review of the Agency staff union policies, mechanisms and practices to enable the Agency to move forward in addressing recommendations 42 to 47 of the Independent Review Group; and (ii) bilingual (Arabic/English) support for the development of internal and external communications materials related to the Agency's implementation of the recommendations;

(c) Furniture and equipment (\$138,000) for laptops, computers, phones, monitors, keyboards, mice, furniture and other related accessories and supplies;

(d) Contractual services (\$500,000) for renovations of existing offices and construction or maintenance required to ensure that adequate office space is available for newly established and redeployed posts.

VI. Summary of overall additional resource requirements

27. The budgetary implications for 2025 amount to \$5,460,500, including an additional amount of \$479,500 under section 36, Staff assessment, as shown in table 2, which will be offset by an equivalent increase under income section 1, Income from staff assessment.

Table 2

Estimated additional resource requirements for 2025, by budget section

(Thousands of United States dollars)

<i>Estimated requirements 2025</i>	
Section 26, Palestine refugees	4 981.0
Section 36, Staff assessment	479.5
Total, including staff assessment	5 460.5

VII. Action requested of the General Assembly

28. The General Assembly is requested:

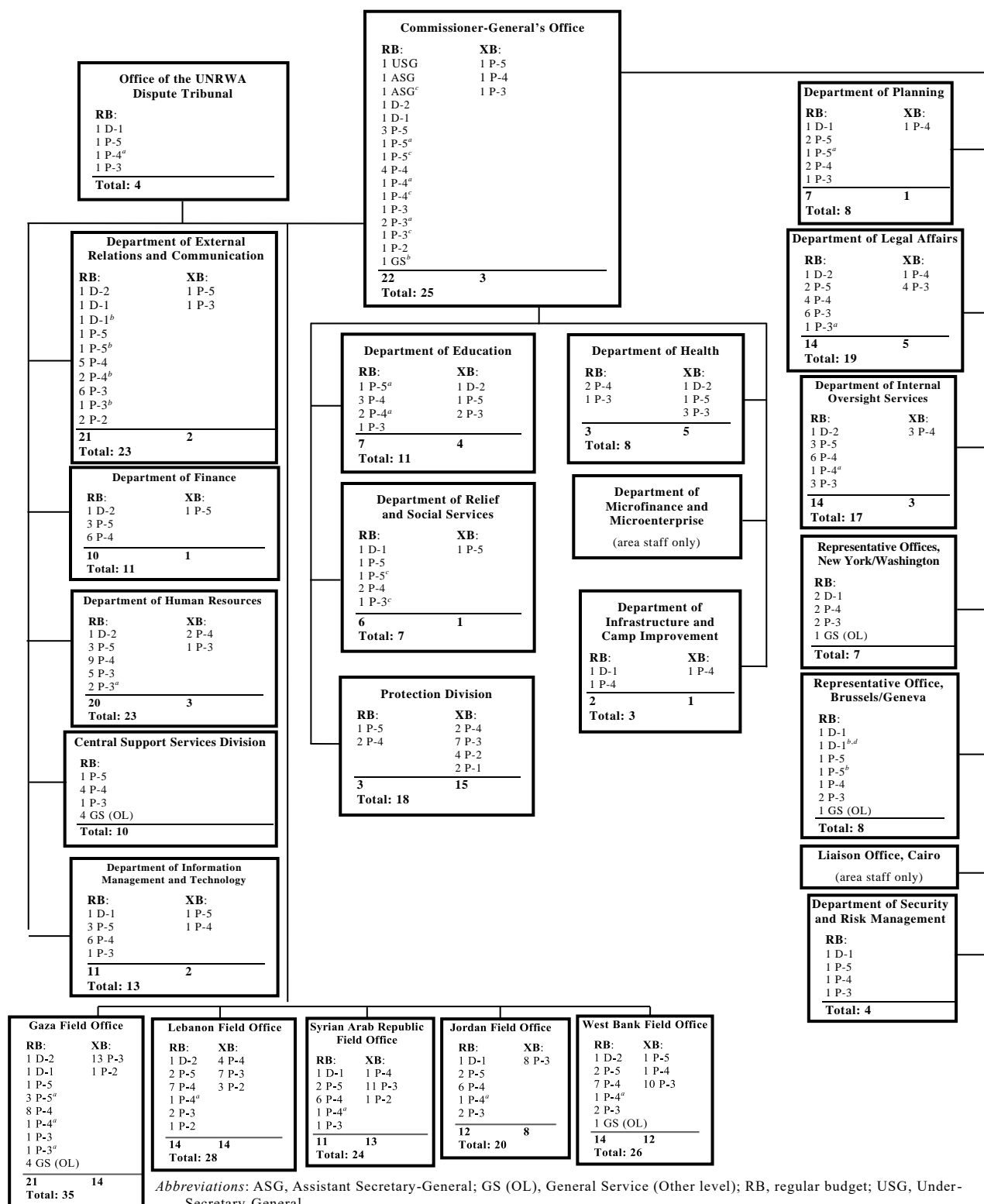
(a) To approve the establishment of 23 new posts (7 P-5, 10 P-4 and 6 P-3), the conversion from extrabudgetary funding to the regular budget of 6 posts (1 ASG, 2 P-5, 1 P-4 and 2 P-3) and the geographical redeployment of 7 posts (2 D-1, 2 P-5, 2 P-4 and 1 P-3) under section 26, Palestine refugees;

(b) To approve an additional appropriation in the amount of \$4,981,000 under section 26, Palestine refugees, of the proposed programme budget for 2025, which would represent a potential charge against the contingency fund;

(c) To approve an additional appropriation in the amount of \$479,500 under section 36, Staff assessment, to be offset by an equivalent increase under income section 1, Income from staff assessment.

Annex I

Proposed organizational structure and post distribution for 2025



Abbreviations: ASG, Assistant Secretary-General; GS (OL), General Service (Other level); RB, regular budget; USG, Under-Secretary-General.

^a New post.

^b Post redeployment.

^c Conversion.

^d Reassignment.

Annex II

Summary of proposed post changes

A. Proposed new posts to be established in relation to the implementation of the recommendations of the Independent Review Group

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
Commissioner-General's Office/Executive Office	1	P-5	Amman	Deputy Chief of Staff/Management Adviser	The post would provide further strategic support to the Executive Office, focusing on matters related to staff neutrality and integrity, as well as management, internal oversight and human resources management. This post is aligned with recommendations 4–15 and 19–28 of the Independent Review Group. While the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) has one Deputy Chief of Staff focused on the management of the Executive Office, the additional Deputy Chief of Staff/Management Adviser would be dedicated to strengthening the ability of the Executive Office to lead on integrity, internal oversight and staff neutrality matters, ensuring long-term oversight and sustainable actions related to the implementation of the recommendations of the Independent Review Group.
	1	P-4	Amman	Engagement Officer	The post would support the Executive Office on overall strategic engagement work with hosts and donors focused specifically on issues related to neutrality and long-term implementation of the recommendations emanating from the independent review. This post is aligned with recommendations 1, 2 and 11 of the Independent Review Group.
	1	P-3	Amman	Reporting Officer	The post would provide additional capacity within the Executive Office to support executive reporting. While the Agency has one Associate Reporting Officer focused on speechwriting, the additional Reporting Officer would enable the Agency to strengthen its formal communication to external stakeholders, in particular Member States, especially on matters related to neutrality and organizational integrity. This post is aligned with recommendations 1, 2 and 11 of the Independent Review Group.
Department of Planning	1	P-5	Amman	Senior Humanitarian Affairs Officer	The post would provide the Agency with greater capacity to enhance preparedness for emergency situations, build required emergency management tools and create greater partnerships within the humanitarian community. This post is aligned with recommendations 48–50 of the Independent Review Group, focusing on strengthening interlinkages with and participation in the humanitarian community. Currently, UNRWA has only one dedicated P-4 position related to emergencies, which is funded by voluntary resources.
Department of Human Resources	1	P-3	Amman	Learning and Development Officer	The post would enhance the capacity of UNRWA to roll out enhanced staff training and capacity development, in particular in relation to issues of neutrality. This function would also support oversight and management of performance management systems in the Agency. This post is aligned with recommendation 15 of the Independent Review Group related to training and staff development. At present, UNRWA has only one international post dedicated to training and capacity development for approximately 30,000 staff members.
	1	P-3	Amman	Administrative Law Officer	The post would provide additional capacity for the Department of Human Resources to respond to decision review requests and appeals and to process disciplinary matters, which are likely to increase as UNRWA strengthens internal oversight capacity,

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
Commissioner-General's Office/Office of the Ombudsman	1	P-3	Amman	Conflict Resolution Specialist	including on investigations. This post is aligned with recommendation 27 of the Independent Review Group, focusing on strengthening human resources work on administration of justice matters, including disciplinary processes, and ensuring that adequate accountability measures are in place, in line with due process requirements. The post would support the strengthening of Agency efforts to manage internal grievances and informal conflict resolution mechanisms. This post would also enhance the provision to staff of guidance, advice and support on resolving conflicts and grievances through informal mechanisms. This post is aligned with recommendations 13, 26 and 37 of the Independent Review Group. This post would strengthen the capacity of the Agency to address staff grievances, thus limiting the increase in workloads in the Department of Legal Affairs, the Department of Human Resources and the Office of the UNRWA Dispute Tribunal, as well as associated costs related to appeals.
Department of Legal Affairs	1	P-3	Amman	Legal Officer	The post would provide additional capacity to the Department of Legal Affairs to respond to decision review requests and appeals and to process disciplinary matters, which are likely to increase as UNRWA strengthens internal oversight capacity, including on investigations. This post is aligned with recommendation 27 of the Independent Review Group, focusing on strengthening legal work on administration of justice matters, including disciplinary processes, and strengthening the Agency's capacity to ensure that adequate accountability measures are in place, in line with due process requirements.
Office of the UNRWA Dispute Tribunal	1	P-4	Amman	Senior Legal Officer	The post would provide greater capacity to the Dispute Tribunal, allowing it to more effectively and expediently respond to staff appeals, thereby allowing for quicker and more efficient administration of justice. This post is aligned with recommendation 27 of the Independent Review, focusing on enhancing the capacity of the Dispute Tribunal to effectively handle an increased number of appeals cases, and would strengthen the accountability measures for the Agency.
Department of Education	1	P-5	Amman	Chief, Curriculum Review	The post would lead the efforts to strengthen overall curriculum review systems and processes in the Agency, providing overall guidance to the Department of Education and field offices on ensuring alignment with human rights and United Nations Educational, Scientific and Cultural Organization (UNESCO) curriculum standards in education programmes across the Agency. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme.
	2	P-4	Amman	Curriculum Review Adviser	The two posts would support the efforts to strengthen overall curriculum review systems and processes in the Agency, providing overall guidance to the Department of Education and field offices on ensuring alignment with human rights and UNESCO curriculum standards in education programmes across the Agency. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme.
Jordan Field Office	1	P-4	Amman	Senior Education Officer	The post would allow the Jordan Field Office to strengthen overall oversight over education services and ensure international staff oversight over neutrality issues related to education and curriculum matters. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme and would strengthen the capacity of UNRWA to ensure the implementation of neutrality and the alignment of teaching with United Nations values and UNESCO standards.

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
West Bank Field Office	1	P-4	Jerusalem	Senior Education Officer	The post would allow the West Bank Field Office to strengthen overall oversight over education services and ensure international staff oversight over neutrality issues related to education and curriculum matters. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme and would strengthen the capacity of UNRWA to ensure the implementation of neutrality and the alignment of teaching with United Nations values and UNESCO standards.
Lebanon Field Office	1	P-4	Beirut	Senior Education Officer	The post would allow the Lebanon Field Office to strengthen overall oversight over education services and ensure international staff oversight over neutrality issues related to education and curriculum matters. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme and would strengthen the capacity of UNRWA to ensure the implementation of neutrality and the alignment of teaching with United Nations values and UNESCO standards.
Syrian Arab Republic Field Office	1	P-4	Damascus	Senior Education Officer	The post would allow the Syrian Arab Republic Field Office to strengthen overall oversight over education services and ensure international staff oversight over neutrality issues related to education and curriculum matters. This post is aligned with recommendations 34–41 of the Independent Review Group related to the education programme and would strengthen the capacity of UNRWA to ensure the implementation of neutrality and the alignment of teaching with United Nations values and UNESCO standards.
Gaza Field Office	1	P-5	Gaza	Senior Education Adviser	This post would support both the response of UNRWA in Gaza and the implementation of the recommendations of the Independent Review Group. This post would allow the Gaza Field Office to strengthen overall oversight over education services, including strategic support for the resumption of education. Given the scale of destruction of UNRWA education assets and the loss of learning among students, an unprecedented response and additional capacity are required. This post would also ensure international staff oversight over neutrality issues related to education and curriculum matters. This post is also aligned with recommendations 34–41 of the Independent Review Group related to the education programme and would strengthen the capacity of the Gaza Field Office to adequately resume and sustain education services in Gaza, including through partnerships with United Nations and non-governmental entities, as well as the capacity of UNRWA to ensure the implementation of neutrality and the alignment of teaching with United Nations values and UNESCO standards.

B. Proposed post conversions in relation to the implementation of the recommendations of the Independent Review Group

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
Commissioner-General's Office/Executive Office	1	ASG	Amman	Deputy Commissioner-General (Operational Support)	<p>The post provides overall leadership on all operational support matters in the Agency, including in areas related to human resources, finance, procurement, legal affairs, information technology, and infrastructure. The post also provides overall Agency leadership on matters related to neutrality, in line with recommendation 11 of the Independent Review Group, which reads as follows:</p> <p style="padding-left: 40px;">Address neutrality as a strategic risk in the existing enterprise risk management system and assign responsibility for UNRWA neutrality to the Deputy Commissioner-General, Operational Support.</p> <p>This post, which was created in 2024, has been endorsed by the Advisory Committee on Administrative and Budgetary Questions and is currently funded from voluntary contributions until the end of 2025. Conversion of this post in 2025 would allow the Agency to provide long-term and strengthened leadership on neutrality matters as well as operational support functions in the Agency, ensuring principal-level oversight of the implementation of the recommendations of the Independent Review Group.</p>
	1	P-4	Amman	Special Assistant to the Deputy Commissioner-General (Operational Support)	The post provides substantive executive support to the Deputy Commissioner-General (Operational Support) in fulfilling leadership functions in relation to operational support and neutrality matters. The post is currently funded from voluntary contributions until the end of 2025. Conversion of this post would be aligned with recommendation 11 of the Independent Review Group.
	1	P-5	Amman	Senior Risk Management Adviser	The post leads Agency-wide efforts to strengthen enterprise risk management systems in UNRWA, including the development of risk management policies and mechanisms, staff training and advisory support to UNRWA field offices and departments on identifying, mitigating and treating risks. This post is aligned with recommendation 11 of the Independent Review Group and would represent the first dedicated risk management resources in the Agency to be funded under the regular budget. This post is currently funded from voluntary contributions until 30 January 2025.
	1	P-3	Amman	Risk Management Officer	The post supports Agency-wide efforts to strengthen enterprise risk management systems in UNRWA, including the development of risk management policies and mechanisms, staff training and advisory support to UNRWA field offices and departments on identifying, mitigating and treating risks. This post is aligned with recommendation 11 of the Independent Review Group and, together with the P-5 Senior Risk Management Adviser position, would represent the first dedicated risk management resources in the Agency to be funded under the regular budget. This post is currently funded from voluntary contributions until September 2025.
Department of Relief and Social Services	1	P-5	Amman	Chief, Staff Care	The post plays a crucial leadership role in the development and implementation of staff care and staff counselling services that benefit 30,000 staff, ensuring that UNRWA has in place staff care programmes that align with the United Nations System Mental Health and Well-being Strategy. This post is aligned with recommendation 28 of the Independent Review Group and is vital for the Agency, especially in the light of the impact of the Gaza conflict on the mental health of staff in the Agency. This post is

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
	1	P-3	Amman	Staff Counsellor	<p>currently funded from voluntary contributions until 31 December 2024.</p> <p>The post plays a crucial supporting role in the development and implementation of staff care and staff counselling services that benefit 30,000 staff, ensuring that UNRWA has in place staff care programmes that align with the United Nations System Mental Health and Well-being Strategy. This post is aligned with recommendation 28 of the Independent Review Group and is vital for the Agency, especially in the light of the impact of the Gaza conflict on the mental health of staff in the Agency. This post is currently funded from voluntary contributions until 31 December 2024.</p>

C. Proposed new posts to be established in relation to strengthening the Agency's response in Gaza

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty Station</i>	<i>Functional title</i>	<i>Justification, including summary of functions</i>
Gaza Field Office	1	P-5	Gaza	Senior Programme Support Manager	This post, which would report to the Senior Deputy Director (Programmes), would allow the Gaza Field Office to strengthen the overall management of complex field programmes in a context of increased needs and an extremely complicated and demanding operating environment brought on by the conflict in Gaza. The post would lead and support overall strategic planning at the field level, ensuring complementarity of planning between regular budget and emergency appeal programmes, as well as compliance with Agency programme standards, the optimal use of resources and effective engagement with United Nations system partners.
	1	P-5	Gaza	Senior Protection Adviser	This post, which would report to the Senior Deputy Director (Programmes), would allow the Gaza Field Office to strengthen overall protection programming and advocacy in an extremely complex operating environment where Palestine refugees under the Agency's mandate are facing an unprecedented crisis. The scale of the conflict has generated protection needs which will persist over the medium and long term, and UNRWA requires additional and more senior capacity within its protection function to respond to and advocate for Palestine refugee rights. This need is expected to persist regardless of the trajectory of the conflict, requiring stand-alone protection programming, mainstreaming of protection across the response and enhanced advocacy and reporting with duty bearers.
	1	P-5	Gaza	Senior Health Adviser	This post, which would report to the Senior Deputy Director (Programmes), would allow the Gaza Field Office to strengthen overall management and oversight of the UNRWA health programme in Gaza, including for mental health and psychosocial support, at a time of unprecedented need owing to the health impacts of the Gaza conflict on Palestine refugees and the extensive damage that the health sector has sustained. UNRWA is an integral part of the health system in Gaza and currently the largest primary health-care provider. Additional capacity is needed to oversee the restoration of UNRWA health services, including an enhanced response to support physical and mental rehabilitation, with benefits for the recovery of the overall health system in Gaza. This post would also support development of Gaza-specific health partnerships, which is a key Agency priority and aligns with recommendations 48–50 of the Independent Review Group.

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Duty Station</i>	<i>Functional title</i>	<i>Justification, including summary of functions</i>
Department of Internal Oversight Services	1	P-4	Gaza	Head of the Project Management Office	This post, which would report to the Senior Deputy Director (Programmes), would allow the Gaza Field Office to strengthen overall project management linked to the restoration of UNRWA services across different programmes, in an environment where donor monitoring, compliance and reporting requirements are increasingly demanding. The post would also support the capacity-building of UNRWA staff involved in managing projects in their own substantive areas and provide oversight of the overall UNRWA Gaza project portfolio.
	1	P-4	Gaza	Protection Officer	This post, which would report to the Deputy Team Leader (Protection), would allow the Gaza Field Office to strengthen overall protection programming and advocacy, given the increased and increasingly complex needs as a result of the devastating long-term impact of the conflict on Palestine refugees in Gaza. Protection needs for Palestine refugees in Gaza are at an unprecedented high, and additional capacity is critically needed to adequately respond to those needs.
	1	P-4	Gaza	Field Investigator	This post would allow the Department of Internal Oversight Services to enhance its investigation capacity in Gaza, which is particularly important given the need to ensure adequate oversight and timely conduct of field-level investigations in a very complex and highly scrutinized operating environment. This post, which is crucial given the impact of the Gaza conflict on integrity matters that affect the entire Agency, will lead to more expedient and efficient accountability measures in Gaza.

D. Proposed post redeployments

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Current duty station</i>	<i>Proposed duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
Department of External Relations and Communication	4	D-1	Jerusalem	Amman	Director, Communications	The redeployment of these posts is part of the restructuring of the Communications Division, which will enable greater coordination with the leadership of the Department of External Relations and Communication and the Executive Office, thereby responding to recommendation 1 of the Independent Review Group. These redeployments would respond to the need for strategic alignment with and advice from the Executive Office by strengthening the functions of the communications-in-crisis capacity in Amman. The redeployments would also foster collaboration with other units, such as the Digital Fundraising Unit, facilitating a cohesive approach in achieving organizational goals.
		P-5	Jerusalem	Amman	Senior Communications Manager	
		P-4	Jerusalem	Amman	Senior Communications Officer	
		P-3	Jerusalem	Amman	Editor and Publications Officer	
Department of External Relations and Communication	1	P-4	Jerusalem	Amman	Head of the External Relations Services Section	The redeployment of this post aligns with recommendation 1 of the Independent Review Group. The redeployment of this post to Amman would strengthen support to the Private Sector Partnerships Team and the Departments of Planning and Finance in relation to earmarking and allocation of contributions, forecasting and

<i>Unit</i>	<i>Posts</i>	<i>Grade</i>	<i>Current duty station</i>	<i>Proposed duty station</i>	<i>Functional title</i>	<i>Justification and summary of functions</i>
Commissioner-General's Office/ Executive Office	1	D-1	Amman	Geneva	Director, Strategic Communications, proposed to be reassigned as Director, Geneva Office	<p>funding analysis, and donor reporting. In addition, this post supervises two key units (projects and contributions) based in Amman.</p> <p>The post of Director, Strategic Communications, is proposed to be reassigned as Director, Geneva Office. This post would enable UNRWA to establish a small presence in Geneva to strengthen engagement with representatives of Member States in Geneva and Europe. The Geneva Office will also allow UNRWA to establish closer linkages and partnerships with United Nations humanitarian and human rights offices in Geneva. This redeployment aligns with recommendations 1, 2 and 48–50 of the Independent Review Group. It should be noted that the functions of the currently vacant post of Director, Strategic Communications, are at present merged with the functions of the Director of Communications.</p>
Commissioner-General's Office/ Executive Office	1	P-5	Jerusalem	Geneva	Senior Policy Adviser	<p>The post of Senior Policy Adviser is proposed to be redeployed to support the establishment of a small UNRWA presence in Geneva. The functions of this post would be focused on supporting enhanced engagement with Member States as well as engaging in policy-related discussions with United Nations and non-governmental humanitarian and human rights entities in Geneva. This redeployment aligns with recommendations 1, 2 and 48–50 of the Independent Review Group.</p>

Abbreviation: ASG, Assistant Secretary-General.

Annex III

Recommendations contained in the independent review of the mechanisms and procedures to ensure adherence by the United Nations Relief and Works Agency for Palestine Refugees in the Near East to the humanitarian principle of neutrality

Engagement with donors

1. Increase the frequency and strengthen the transparency of UNRWA communication with donors on its financial situation and on neutrality allegations and breaches:

(a) Plan regular updates by UNRWA on its budget and the structure of this budget, including in the Commissioner-General's direct interactions with Governments;

(b) Establish "integrity briefings" for donors interested in supporting UNRWA on integrity and related issues, with meetings or briefings held at United Nations Headquarters in New York or Geneva.

Governance

2. Request the Advisory Commission to fulfil its role by effectively advising and assisting UNRWA in fulfilling its mandate, including by:

(a) Convening at the United Nations in New York at the permanent representative level once a year;

(b) Setting neutrality as a standing agenda item at its twice-yearly meeting;

(c) Creating an Advisory Commission working group on neutrality and integrity issues and inviting host countries and Israel to present their concerns.

3. Explore additional governance arrangements to assist in providing strategic direction to the organization and improving external communication.

Management and internal oversight

4. Strengthen internal oversight capacity, especially the Department of Internal Oversight Services (DIOS) and the Ethics Office, e.g. through the secondment of staff from the Office of Internal Oversight Services (OIOS) or United Nations agencies to DIOS and the Ethics Office.

5. Expand the reach and presence of DIOS and the Ethics Office in UNRWA fields of operation.

6. Facilitate interactions between DIOS and external audit structures, such as OIOS of the United Nations Secretariat. In case of grave allegations, the Commissioner-General should request the Secretary-General to refer the investigation to OIOS.

7. Implement periodic evaluations of DIOS, as per previous recommendation by the Advisory Committee on Internal Oversight.

8. Pending an evaluation, create a centralized neutrality investigations unit with international staff, that reports directly to DIOS to oversee field office-led investigations.

9. Roll out the updated code of ethics and associated in-person training to all staff. (cross-cutting)
10. Strengthen compliance with the outside and political activities policy.
11. Address neutrality as a strategic risk in the existing enterprise risk management system and assign responsibility for UNRWA neutrality to the Deputy Commissioner-General, Operational Support.
12. Reinforce the internationalization of UNRWA senior managerial area staff positions.
13. Require managers, from the most senior levels down to senior area staff, to assume more accountability for staff neutrality, e.g. by mandating regular engagements with their teams on neutrality.
14. Increase the number of women in senior managerial positions among area staff.
15. Develop and implement tailored training programmes on management and oversight for senior area staff who are front-line managers and supervisors. (cross cutting)
16. Establish a framework with interested donors on project management and monitoring to ensure transparency and traceability of projects.
17. Explore the possibility of third-party monitoring for sensitive projects.
18. Determine safeguards to ensure that projects are in line with the overall objectives of UNRWA.

Neutrality of staff

19. Update the neutrality framework, especially to address the challenges posed by social media and new technologies.
20. Ensure awareness of the framework and compliance through on-site training programmes in all field sites for staff and personnel.
21. Announce standard operating procedures on how to deal with potential future allegations of irregularities, misconduct or neutrality breaches by staff.
22. Identify and implement additional ways to screen UNRWA staff at an early stage of the recruitment process.
23. Implement regular sharing of digital staff lists with host countries and Israel, with all required information, including identification numbers and functional titles, to undertake additional screening. In response, host countries and Israel to provide UNRWA with screening results and evidence of any red flags.
24. Establish a continuous vetting process, especially in the event of staff promotion.
25. Strengthen the capacity of UNRWA to detect public expressions of staff views on social media that are not in accordance with staff regulations.
26. Improve reporting when breaches occur, including by strengthening existing whistleblower protection.
27. Strengthen the disciplinary processes across the Agency.
28. Establish the international position of Staff Care Specialist – one in each of the five fields of operations.

Neutrality of installations

29. Train staff on the civilian nature of UNRWA facilities.
30. Organize community-awareness campaigns on the civilian nature of UNRWA facilities.
31. Ensure additional capacities to increase the frequency and widen the scope of installation visits to also include military misuse of UNRWA facilities.
32. Strengthen the communication and collaboration with host countries and Israel regarding the misuse of UNRWA facilities, including the option of UNRWA being able to request joint visits.
33. Establish transparent reporting to donors on the misuse of UNRWA facilities.

Education

34. Review the content of all textbooks and supplements with host countries, Israel and the Palestinian Authority.
35. Ban any hate speech, incitation to violence and/or antisemitic references from host-country textbooks and locally produced supplements in UNRWA schools. In the meantime, stop using such material.
36. Establish a yearly review of all textbooks and supplements used in UNRWA schools, together with the United Nations Educational, Scientific and Cultural Organization (UNESCO), and ensure adherence to the 2023 UNESCO Recommendation on Education for Peace, Human Rights and Sustainable Development.
37. Empower more women area staff to take managerial responsibilities within the UNRWA education system.
38. Establish a dedicated channel, e.g. a hotline, for UNRWA to receive alerts on problematic teaching content and to support teachers seeking advice.
39. Establish randomized teaching inspections in classrooms.
40. Continue the digitalization of educational content and pursue the use of the digital teaching platforms to increase transparency.
41. Establish training for UNRWA principals and teachers on neutrality and other humanitarian principles, and on human rights.

Staff Unions

42. Reform the 6 November 1990 Statute of the Union of Area Staff of UNRWA to align it with United Nations system Staff Union statutes and regulations, especially as relates to the election of staff union representatives
43. Ensure the workforce representativity of staff unions, including by increasing the representation of women. Women comprise half of UNRWA staff, but currently almost all staff union representatives are men.
44. Request, via an independent entity, dedicated neutrality vetting for every staff union representative, beginning with the most senior.
45. Establish vetting procedures when staff union representatives are elected.
46. Outsource all issues related to the setting of pay and pay-related benefits to an independent entity comparable to the International Civil Service Commission.
47. Explore additional options for staff representation.

Enhanced cooperation with United Nations agencies

48. The Inter-Agency Standing Committee Emergency Directors Group to develop recommendations on how other local and international humanitarian organizations can sustain and scale up support to UNRWA humanitarian operations in Gaza.

49. UNRWA to enhance its participation in the humanitarian coordination system by ensuring staff in number and skills are dedicated to engaging in coordination architecture at the cluster level.

50. UNRWA to drive an internal cultural shift that redefines its relationship to the rest of the humanitarian community and its role within the coordination architecture, particularly within the clusters.
