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Programme planning

Proposed programme budget for 2024

Part VI

Human rights and humanitarian affairs

Section 26

Palestine refugees

Programme 22

Palestine refugees

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* [A/78/50](#).

** In keeping with paragraph 10 of General Assembly resolution [77/267](#), the part consisting of the programme plan and programme performance information (part II) is submitted through the Committee for Programme and Coordination for the consideration of the Assembly.



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*** In keeping with paragraph 10 of General Assembly resolution [77/267](#), the part consisting of the post and non-post resource requirements (part III) is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the Assembly.

Foreword

The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) is mandated by the General Assembly to provide assistance and protection to 5.9 million registered Palestine refugees to help them to achieve their full human potential, pending a just and lasting solution to their plight.

In December 2022, Member States signalled their strong political support for UNRWA through the renewal of its mandate until 2025. In the eyes of Palestine refugees, this decision was not just a procedural endorsement of the Agency's operations but represented a commitment that their protection and the fulfilment of their most basic needs would continue to be supported.

The importance of meeting these basic needs has increased sharply in recent years, driven by the closures in Gaza, protracted armed conflict in the Syrian Arab Republic, the occupation of the West Bank, including East Jerusalem, the deteriorating socioeconomic situation in Lebanon and, more recently, the socioeconomic ramifications of the coronavirus disease and other global crises, which have led to increases in food and fuel prices. Together, these factors have deepened the poverty, destitution and sense of despair experienced by Palestine refugees in all fields of operation.

In this context, there is overwhelming pressure on UNRWA to do more, stretching an agency already beset with repeated liquidity crises and chronic underfunding. The proposed programme budget for 2024 offers an opportunity for Member States to match the resources needed for UNRWA to fulfil its mandate with the political commitment that was recently repledged.

(Signed) Philippe **Lazzarini**
Commissioner-General, United Nations Relief and Works Agency
for Palestine Refugees in the Near East

A. Proposed programme plan for 2024 and programme performance in 2022

Overall orientation

Mandates and background

- 26.1 The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) is responsible for providing assistance and protection to Palestine refugees. The mandate derives from the priorities established in relevant General Assembly resolutions, including resolution 302 (IV) of 1949, by which the Agency was established. Since starting operations in 1950, the Agency has adapted its programmes to meet the increasingly complex needs of Palestine refugees and to provide them with a measure of protection, relief and stability amid chronic uncertainty in the region.

Strategy and external factors for 2024

- 26.2 The mission of UNRWA is to help Palestine refugees to achieve their full potential in human development under the difficult circumstances in which they live. In line with that mission, the Agency works towards six programmatic objectives within its new strategic plan for the period 2023–2028: (a) Palestine refugees are protected through the realization of their rights under international law; (b) Palestine refugees lead healthy lives; (c) Palestine refugees complete inclusive and equitable quality basic education; (d) Palestine refugees have improved livelihood opportunities; (e) Palestine refugees are able to meet their basic human needs of shelter, water and sanitation; and (f) the most vulnerable Palestine refugees have access to effective social assistance.
- 26.3 In accordance with the strategic plan for 2023–2028, the proposed programme budget for 2024 has been updated to reflect the above-mentioned programmatic objectives.
- 26.4 The Agency aims to achieve its goals by maintaining and improving the provision of education, health, relief and social services, livelihoods, including microfinance assistance, infrastructure and camp improvement and protection for the benefit of 5.9 million registered Palestine refugees in Gaza, Jordan, Lebanon, the Syrian Arab Republic and the West Bank, including East Jerusalem. Innovation, modernization and digital transformation will continue to play a pivotal role across UNRWA programming. Digital service delivery will improve the quality of services through greater integration across programmes, faster delivery of services, increased access to information for refugees and greater resilience to external shocks. For example, this will be particularly relevant for the Agency as the provider of education to over half a million children. UNRWA has a responsibility to ensure that the next generation of Palestine refugees has the digital skills to succeed. At the same time, the Agency will ensure that the challenges associated with digital learning, including Internet access and the availability of devices, are addressed, ensuring that no student is left behind.
- 26.5 With regard to cooperation with other entities at the global, regional, national and local levels, the Agency will continue to maintain and strengthen a wide range of partnerships that reflect its commitment to Sustainable Development Goal 17, including with host and donor Governments, non-governmental organizations, UNRWA national committees and the private sector, which assist the Agency in delivering its mandate. In addition, enhanced and new partnerships with international and national non-governmental organizations and community-based organizations will maximize the UNRWA technical capacity to deliver more effective and efficient results in key service delivery areas, including protection, health, poverty alleviation for the most vulnerable and disability inclusion.
- 26.6 With regard to inter-agency coordination and liaison, UNRWA will continue to both maintain and expand partnerships with other United Nations entities. Many of these partnerships, such as those with the United Nations Educational, Scientific and Cultural Organization and the World Health Organization, date to the Agency's founding in 1949. Inter-agency partners have helped to establish

norms for UNRWA education and health programming and will continue to furnish strategic assistance. The Agency is also active with United Nations country teams and their member entities in its fields of operation to improve synergies, in particular in relation to front-line service delivery.

- 26.7 With regard to the external factors, UNRWA considered applicable risks identified in its risk register and, accordingly, the overall plan for 2024 is based on the following planning assumptions:
- (a) Instability and, in some cases, unrest and armed conflict characterize the macroenvironment throughout the year;
 - (b) Demand for Agency emergency assistance increases, combined with increasing demand for core services;
 - (c) Hostility towards and prejudice against Palestine refugees in host communities, where this exists, does not increase;
 - (d) The closure of Gaza does not tighten;
 - (e) Security-related movement restrictions in the occupied Palestinian territory do not increase;
 - (f) Enrolled populations in UNRWA schools do not increase beyond projections based on historical trends;
 - (g) The infrastructure, installations and housing in the Agency's fields of operation do not sustain damage as a result of humanitarian crises;
 - (h) UNRWA can raise sufficient funds.
- 26.8 UNRWA integrates a gender perspective in its operational activities, deliverables and results, as appropriate. For example, under subprogramme 1, survivors of sexual and gender-based violence will receive support from Agency social workers, while, under subprogramme 2, women and men and girls and boys will have equal access to primary health care. In addition, under subprogramme 3, all Palestine refugee children and young people will enjoy, on a non-discriminatory basis, an equal opportunity to learn in UNRWA schools and, under subprogramme 4, women will be supported in developing their full potential through equal access to technical, vocational and higher education in Agency institutions. Under subprogramme 5, UNRWA will ensure that shelters rehabilitated for Palestine refugees incorporate sex-segregated rooms, where required, and will promote the right of women to own and control property; under subprogramme 6, social transfers will be targeted to vulnerable segments of the Palestine refugee population, including female-headed households.
- 26.9 In line with the United Nations Disability Inclusion Strategy, the Agency will: (a) reconstruct and rehabilitate Agency installations, especially health centres under subprogramme 2, schools under subprogramme 3 and vocational training centres under subprogramme 4, to make them accessible to persons with disabilities; (b) conduct health screening for Palestine refugee infants and children to identify and extend support for those with disabilities under subprogramme 2; (c) support the inclusion of students with disabilities in the UNRWA education system, including through the use of accessible technology, in line with the Agency's inclusive education approach under subprogramme 3; and (d) conduct awareness-raising activities to reduce stigma and foster inclusion at the household and community levels for Palestine refugees with disabilities under subprogramme 1.

Impact of the pandemic and lessons learned

- 26.10 The continuation of the coronavirus disease (COVID-19) pandemic into 2022 had an impact on the implementation of mandates, in particular: (a) increased demand for protection services provided under subprogramme 1 as a result of the socioeconomic pressures caused by the pandemic; (b) the application of enhanced cleaning protocols in Agency health centres, schools and vocational training centres under subprogrammes 2, 3 and 4; and (c) an increased need for measures to address learning loss for students enrolled in UNRWA schools following two years of disrupted learning under subprogramme 3.

- 26.11 The Agency continues to mainstream lessons learned and best practices related to the adjustments to and adaptation of the programme owing to the COVID-19 pandemic, including through the development of an interactive learning management system to support a virtual learning environment that facilitates: (a) safe, two-way communication between students, teachers and Agency education staff; (b) the tracking of student engagement and progress; (c) online student assessment; and (d) enhanced remote and in-school learning. The learning management system will build on lessons learned from the introduction in 2021 of the UNRWA-wide digital learning platform, which was established during the pandemic to act as a content repository, enabling students, parents and Agency education staff to view and download self-learning materials at any time, thereby ensuring the continuity of learning during periods of school closure.

Legislative mandates

- 26.12 The list below provides all mandates entrusted to the programme.

General Assembly resolutions

302 (IV), 74/83, 75/93, 76/77	Assistance to Palestine refugees	70/1	Transforming our world: the 2030 Agenda for Sustainable Development
3331 B (XXIX)	United Nations Relief and Works Agency for Palestine Refugees in the Near East	74/84	Persons displaced as a result of the June 1967 and subsequent hostilities
65/272	Report of the Secretary-General on the strengthening of the management capacity of the United Nations Relief and Works Agency for Palestine Refugees in the Near East	77/122	Operations of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Deliverables

- 26.13 Table 26.1 lists all cross-cutting deliverables of the programme.

Table 26.1

Cross-cutting deliverables for the period 2022–2024, by category and subcategory

Category and subcategory	2022 planned	2022 actual	2023 planned	2024 planned
A. Facilitation of the intergovernmental process and expert bodies				
Substantive services for meetings (number of three-hour meetings)	5	5	5	5
Meetings of the:				
1. Advisory Committee on Administrative and Budgetary Questions	2	2	2	2
2. Committee for Programme and Coordination	1	1	1	1
3. Fourth Committee	1	1	1	1
4. Fifth Committee	1	1	1	1
B. Generation and transfer of knowledge				
Publications (number of publications)	1	1	1	1
5. Report of the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East	1	1	1	1

Evaluation activities

- 26.14 Owing to resource constraints, no evaluations pertaining to the Agency's programme budget activities were completed in 2022.

- 26.15 However, the results and lessons learned of the evaluations completed in 2021 have been taken into account for the proposed programme plan for 2024. For example, in response to findings from the evaluation of the family health team model, one of the lessons for subprogramme 2 was that the awareness of and accessibility to services for survivors of sexual and gender-based violence available at Agency health centres needed to be improved. In response, the subprogramme introduced a technical instruction aimed at strengthening the screening of patients to identify survivors of sexual and gender-based violence and the training and capacity-building of medical officers to identify and support survivors.
- 26.16 The following evaluations, to be conducted by UNRWA, are planned for 2024:
- (a) Evaluation of social work reform;
 - (b) Evaluation of technical and vocational education services;
 - (c) Evaluation of infrastructure and camp improvement services.

Programme of work

Subprogramme 1

Palestine refugees are protected through the realization of their rights under international law

Objective

- 26.17 The objective, to which this subprogramme contributes, is to ensure that Palestine refugees are protected through the realization of their rights under international law.

Strategy

- 26.18 To contribute to the objective, the subprogramme will:
- (a) Systematically mainstream cross-cutting issues that contribute to addressing protection risk and vulnerability, including gender, disability and age, across all UNRWA systems, processes, methodologies, programming and service delivery;
 - (b) Strengthen the protection of vulnerable and at-risk groups by monitoring and documenting protection incidents and trends, engaging community members in support of self-protection and providing access to medical, legal and/or psychosocial counselling and services for survivors of protection violations, either directly or through referrals to external partners;
 - (c) Advocate for the respect, protection and fulfilment of the rights of Palestine refugees under international law by engaging in evidence-based private and public advocacy with duty bearers, relevant external actors and other United Nations entities, including engagement with international human rights mechanisms, in accordance with resolution [77/122](#);
 - (d) Ensure that UNRWA services are equally accessible to Palestine refugee women and girls, provide a holistic range of programming, including reproductive and maternal health services, skills development and livelihood support for women and girls and gender-responsive education services, and advocate with duty bearers to ensure the safety of women and girls.
- 26.19 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 1, 3, 4, 5, 8 10 and 16.

26.20 The above-mentioned work is expected to result in:

- (a) Safe and dignified access to UNRWA services for all Palestine refugees, including persons with disabilities, older persons, women and girls, undocumented married women and girls and households headed by women, children and persons with disabilities;
- (b) Support for meeting the protection needs of Palestine refugees, in particular the most vulnerable and at-risk groups and individuals;
- (c) Respect for the rights of Palestine refugees under international law, creating a better protection environment;
- (d) Empowerment of Palestine refugee women and girls and their access to services that contribute to gender equality.

Programme performance in 2022

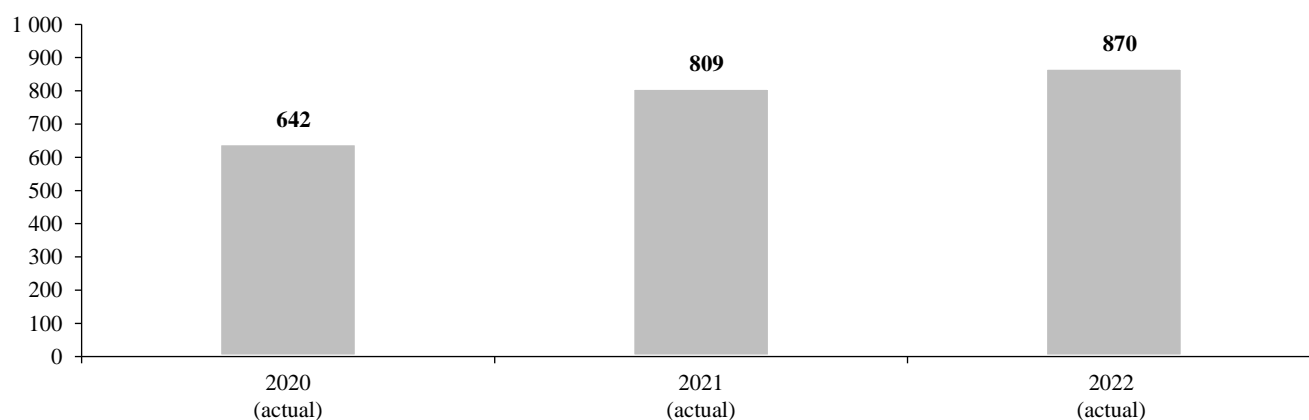
Rights of Palestine refugees realized

26.21 The Agency's advocacy activities are aimed at strengthening and protecting the rights of Palestine refugees under international law through the prevention of and response to human rights violations and other protection concerns. In 2022, the subprogramme advocated for the rights of Palestine refugees under international law who faced violations of or risks to the enjoyment of their rights by monitoring, documenting and raising key protection concerns through constructive engagement with duty bearers and other external stakeholders. Through the issuance of letters, bilateral meetings, briefings and reports, the subprogramme engaged with duty bearers, including host authorities, United Nations entities, civil society and the international community, to promote compliance with international law and secure remedial action for Palestine refugees whose rights had been impacted. The subprogramme also consistently engaged with and contributed to United Nations international human rights mechanisms to provide information and case studies on human rights violations and other protection concerns affecting Palestine refugees in UNRWA fields of operation, in particular where Palestine refugees were disproportionately affected compared with the rest of the local population.

26.22 Progress towards the objective is presented in the performance measure below (see figure 26.I).

Figure 26.I

Performance measure: number of protection advocacy interventions to duty bearers and external actors



Planned results for 2024

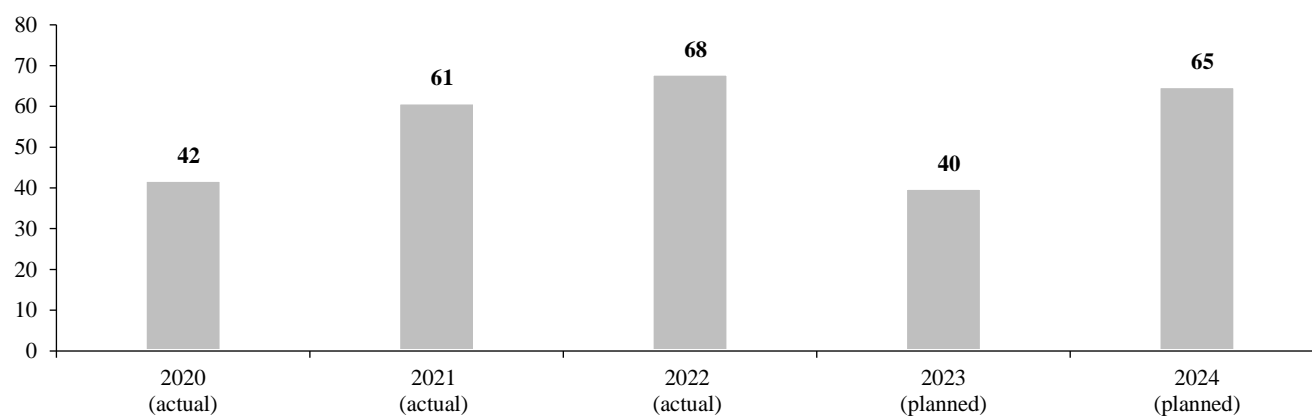
Result 1: strengthened protection for Palestine refugees through compliance monitoring and continuous improvement

Programme performance in 2022 and target for 2024

- 26.23 The subprogramme's work contributed to 68 per cent of protection audit recommendations being implemented by UNRWA field offices, which exceeded the planned target of 46 per cent.
- 26.24 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.II).

Figure 26.II

Performance measure: percentage of protection audit recommendations implemented by field offices (cumulative)¹



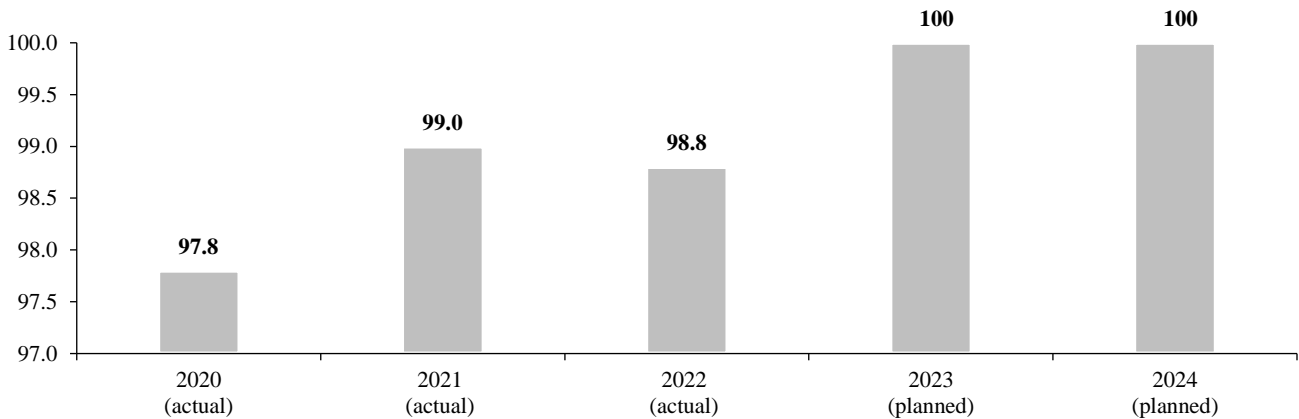
Result 2: mental health and psychosocial issues among Palestine refugees addressed

Programme performance in 2022 and target for 2024

- 26.25 The subprogramme's work contributed to 98.8 per cent of Palestine refugees identified as having mental health and psychosocial issues receiving assistance, which did not meet the planned target of 100 per cent. The target was not met owing to social stigma, which led to some patients diagnosed with mental health and psychosocial issues declining assistance.
- 26.26 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.III).

¹ It should be noted that the actual percentages for 2020, 2021 and 2022 pertain to the cumulative implementation rate of protection audit recommendations made as a result of the 2018 protection audit. The target percentages for 2023 and 2024 pertain to the planned cumulative implementation rate of protection audit recommendations made as a result of the 2022 protection audit.

Figure 26.III
Performance measure: percentage of Palestine refugees identified as having mental health and psychosocial issues receiving assistance (annual)



Result 3: protection of the most vulnerable Palestine refugees enhanced

Proposed programme plan for 2024

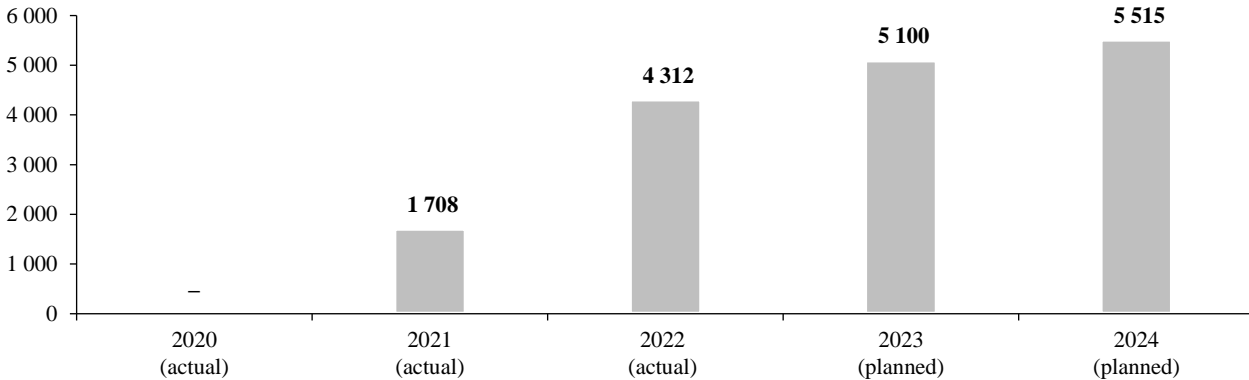
26.27 Prolonged displacement, repeated cycles of conflict, occupation and socioeconomic hardship have heightened the risk of Palestine refugees, including women, children, persons with disabilities and older persons, being exposed to abuse, violence and/or trauma. The subprogramme addresses the highly complex protection needs of the most vulnerable Palestine refugees by providing professional and integrated social work interventions. Attention is focused on sexual and gender-based violence, child protection and disability as well as the management of other issues such as depression, grief and substance abuse. These interventions are coordinated by a cadre of 249 trained social workers who support individuals and families in identifying the causes of internal distress and their options for enhancing their well-being. Often, such means of recourse involve referrals to specialized services, such as UNRWA medical officers and/or counsellors. A case management system ensures that all interventions are documented, coordinated and tracked.

Lessons learned and planned change

- 26.28 The lesson for the subprogramme was that some vulnerable Palestine refugees supported under UNRWA social work interventions required specialized support that was not available through the Agency's existing services. In applying the lesson, the subprogramme will expand the number of external referral pathways to government and non-governmental service provision partners.
- 26.29 Expected progress towards the objective is presented in the performance measure below (see figure 26.IV).

Figure 26.IV

Performance measure: number of Palestine refugees who benefited from UNRWA social work interventions (annual)



Deliverables

26.30 Table 26.2 lists all deliverables of the subprogramme.

Table 26.2

Subprogramme 1: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory

C. Substantive deliverables

Consultation, advice and advocacy: meetings, briefings and formal written interventions to advocate for the protection of the rights of Palestine refugees.

Direct service delivery: legal counselling, legal information and/or referrals to legal service providers; counselling, medical services and social support for Palestine refugees; multiple submissions to the international human rights system.

Subprogramme 2

Palestine refugees lead healthy lives

Objective

26.31 The objective, to which this subprogramme contributes, is to ensure that Palestine refugees lead healthy lives.

Strategy

26.32 To contribute to the objective, the subprogramme will:

- Address the maternal and child health-care needs of Palestine refugees through the systematic delivery of pre-conception, prenatal and postnatal care, family-planning services, childhood immunization, child growth nutrition, and monitoring and screening for disabilities;
- Control the status of non-communicable diseases and mental health issues through disease surveillance and health promotion and prevention interventions and referrals;
- Control the status of communicable diseases by strengthening surveillance and response capacity and participating in host Governments' mass immunization campaigns;

- (d) Provide safe, quality and people-centred health care using the family health team model in increasingly accessible UNRWA health centres.
- 26.33 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 2, 3, 5 and 10.
- 26.34 The above-mentioned work is expected to result in:
- (a) Improved maternal and child health among Palestine refugees;
 - (b) Improved control status of non-communicable diseases and mental health;
 - (c) Improved control status of communicable diseases and the prevention and control of infectious diseases;
 - (d) Safe access to quality primary, secondary and tertiary health services for Palestine refugees.

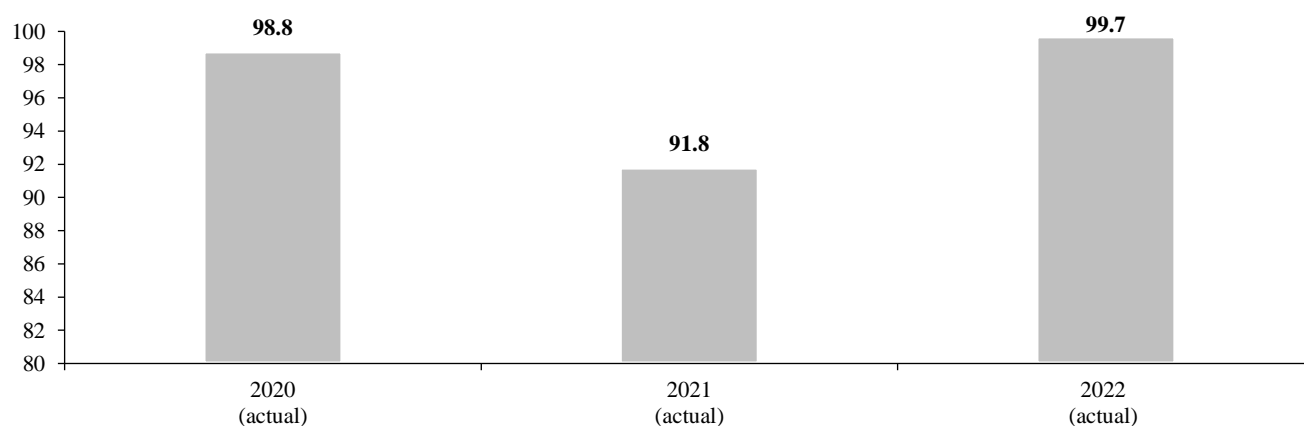
Programme performance in 2022

Palestine refugee child growth and development nurtured

- 26.35 Improving the health of children has a positive impact on their physical, emotional and mental well-being, which improves their health and well-being during later periods of their lives. Schoolchildren constitute a vulnerable group with specific educational, health and human development needs that require special attention. In 2022, the subprogramme provided a comprehensive medical examination to 99.7 per cent of students newly enrolled in the first grade at UNRWA schools. The screening enabled: (a) the detection and, where feasible, correction of physical impairments that are amenable to early management before they develop into permanent disabilities, as well as the detection of major morbidity conditions that require thorough investigation, treatment and follow-up; (b) the prevention and control of communicable diseases, including vaccine-preventable diseases; and (c) health awareness among students, including on healthy lifestyle practices such as healthy eating, personal hygiene and physical exercise. Through this screening, diseases such as tooth decay and gingivitis, speech issues, vision problems, heart disease, bronchial asthma and epilepsy were detected.
- 26.36 Progress towards the objective is presented in the performance measure below (see figure 26.V).

Figure 26.V

Performance measure: percentage of new entrants to UNRWA schools examined during their first scholastic year (annual)



Planned results for 2024

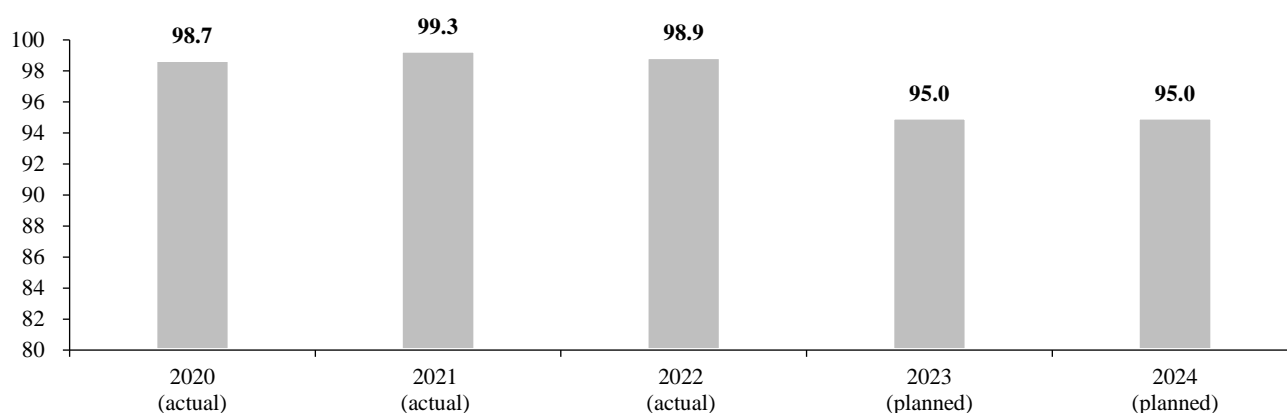
Result 1: vaccine-preventable disease outbreaks prevented within Palestine refugee communities

Programme performance in 2022 and target for 2024

- 26.37 The subprogramme's work contributed to 98.9 per cent of children aged 18 months receiving all booster vaccines, which exceeded the planned target of 95 per cent.
- 26.38 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.VI).

Figure 26.VI

Performance measure: percentage of children aged 18 months who received all booster vaccines (annual)



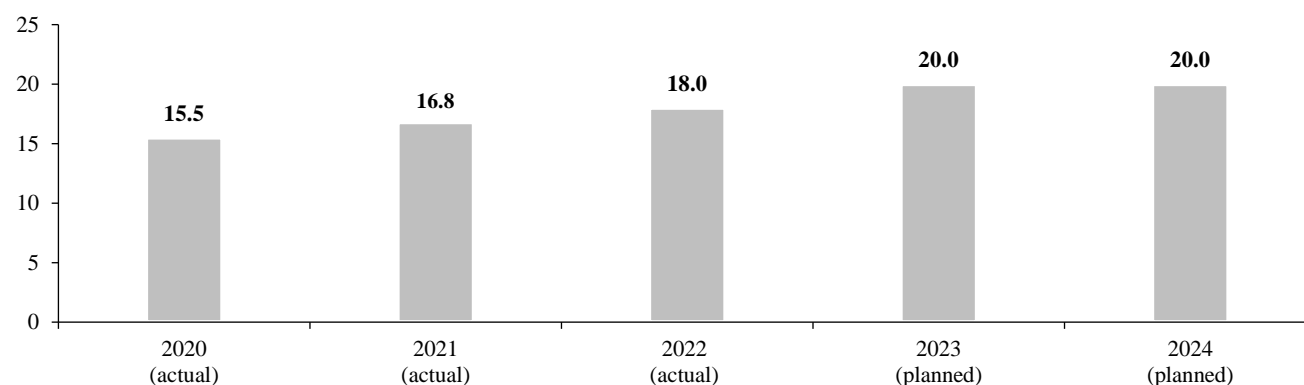
Result 2: the health of expectant mothers safeguarded

Programme performance in 2022 and target for 2024

- 26.39 The subprogramme's work contributed to a maternal mortality rate of 18 deaths per 100,000 live births for women under UNRWA care, which exceeded the planned target of 20.
- 26.40 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.VII).

Figure 26.VII

Performance measure: maternal mortality rate of women under UNRWA care per 100,000 live births² (annual)



² The targets for 2023 and 2024 correspond to the World Health Organization performance benchmark for this indicator.

Result 3: the health of Palestine refugees suffering from non-communicable diseases improved
Proposed programme plan for 2024

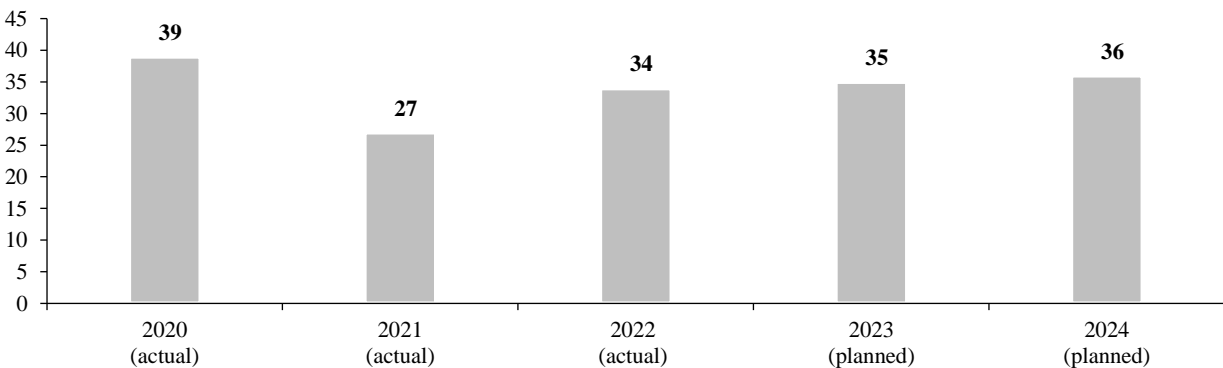
26.41 The subprogramme provides treatment for Palestine refugees, geared towards the prevention and control of non-communicable diseases. Its preventative strategy is based on an approach that screens patients most likely to be at risk of contracting such diseases. Services provided to such patients include: monitoring of blood pressure, plasma glucose, plasma lipids, kidney function and respiratory and cardiovascular systems; foot care for patients with diabetes mellitus; dispensing of medication; and hospital referrals. In 2022, more than 300,000 Palestine refugee patients enrolled in UNRWA health centres were registered as suffering from diabetes mellitus, hypertension or both.

Lessons learned and planned change

26.42 The lesson for the subprogramme was that, despite significant investments by the Agency in non-communicable disease care over the past 10 years, the burden of such conditions and their complications had continued to increase, due in part to an ageing population and sedentary and unhealthy lifestyles. In applying the lesson, the subprogramme will strengthen its primary prevention approach through health education, including on non-communicable disease risk factors. It will also improve early detection by building the capacity of its staff, and the effectiveness of treatment by strengthening the monitoring and follow-up of regular consultations with patients and revising the authorized list of medication for non-communicable diseases in order to adhere to new recommendations made by the World Health Organization.

26.43 Expected progress towards the objective is presented in the performance measure below (see figure 26.VIII).

Figure 26.VIII
Performance measure: percentage of patients with diabetes mellitus enrolled in UNRWA health centres whose condition is under control (annual)



Deliverables

26.44 Table 26.3 lists all deliverables of the subprogramme.

Table 26.3
Subprogramme 2: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory
C. Substantive deliverables
Direct service delivery: approximately 7.5 million primary health-care consultations; some 90,000 mental health and psychosocial support consultations.

Subprogramme 3

Palestine refugees complete inclusive and equitable quality basic education

Objective

- 26.45 The objective, to which this subprogramme contributes, is to ensure that Palestine refugees complete inclusive and equitable quality basic education.

Strategy

- 26.46 To contribute to the objective, the subprogramme will:
- (a) Enhance the professionalization of teachers through continuous professional development and career progression opportunities;
 - (b) Ensure that teaching approaches and learning materials used in UNRWA schools develop students' skills and competencies, including higher-order thinking skills;
 - (c) Monitor student performance, ensure safe and violence-free learning environments, facilitate parent engagement and promote inclusive recreational and extracurricular activities;
 - (d) Ensure that students identified as having a disability receive support to meet their specific needs, assist individuals identified as experiencing a protection risk and progressively construct or upgrade existing schools.
- 26.47 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 4, 5 and 10.
- 26.48 The above-mentioned work is expected to result in:
- (a) Improved learning outcomes and critical thinking skills for Palestine refugee girls and boys;
 - (b) A safe and inclusive learning environment for Palestine refugee boys and girls that ensures their well-being.

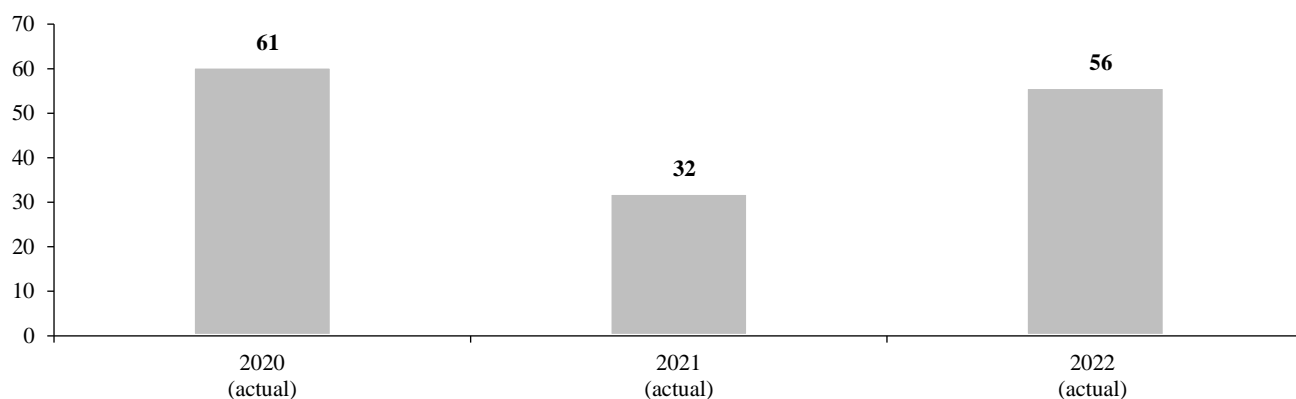
Programme performance in 2022

Needs of students with disabilities identified and met

- 26.49 The stigmatization and marginalization of persons with disabilities can limit their access to basic government services and participation in mainstream life on an equal basis with others. Discrimination often starts during their entry into education. The subprogramme worked to identify children with disabilities and support their inclusion in each of its 702 schools through: (a) the training of UNRWA teachers to identify and support children with disabilities; (b) the work of student support teams, comprising principals, teachers, counsellors and health tutors, who are responsible for assessing the needs of children with disabilities and building and implementing individual education plans, utilizing the UNRWA inclusive education toolkit; (c) outreach with parents and students to build a supportive and destigmatized environment around students with disabilities; and (d) the rehabilitation and upgrading of Agency schools to eliminate physical obstacles and barriers, facilitating accessibility for persons with all types of disabilities in UNRWA schools.
- 26.50 Progress towards the objective is presented in the performance measure below (see figure 26.IX).

Figure 26.IX

Performance measure: percentage of students in UNRWA schools identified as having a disability receiving targeted support to meet their needs, such as individual assistance plans and assistive devices (annual)



Planned results for 2024

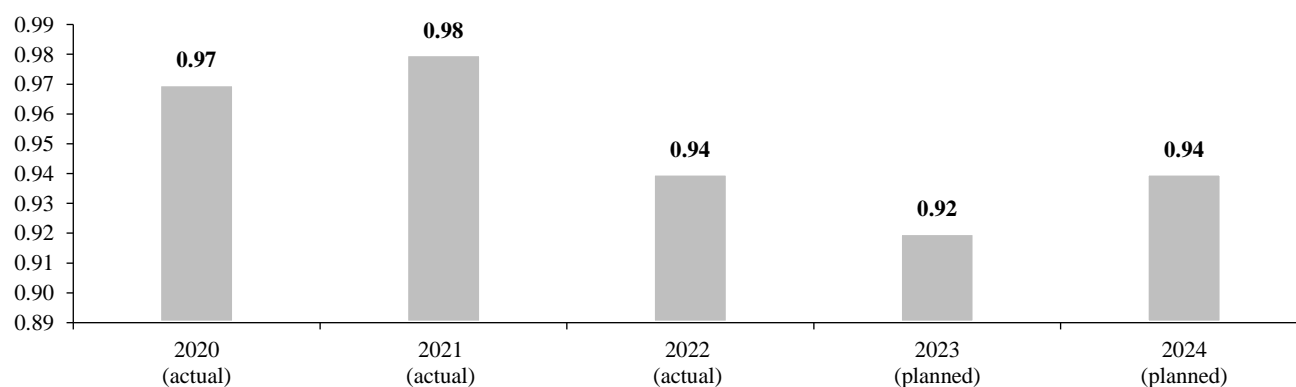
Result 1: increased education efficiency linked to reduced dropout rates

Programme performance in 2022 and target for 2024

- 26.51 The subprogramme's work contributed to an increase in the coefficient of internal efficiency, which measures the ideal number of pupil-years required to produce a number of graduates from a given school cohort for a cycle of education, to 0.94, which exceeded the planned target of 0.92.
- 26.52 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.X).

Figure 26.X

Performance measure: coefficient of internal efficiency³



Result 2: student dropout rates reduced

Programme performance in 2022 and target for 2024

- 26.53 The subprogramme's work contributed to annual dropout rates for students enrolled in UNRWA elementary and preparatory education of 0.97 per cent and 2.88 per cent, respectively, which

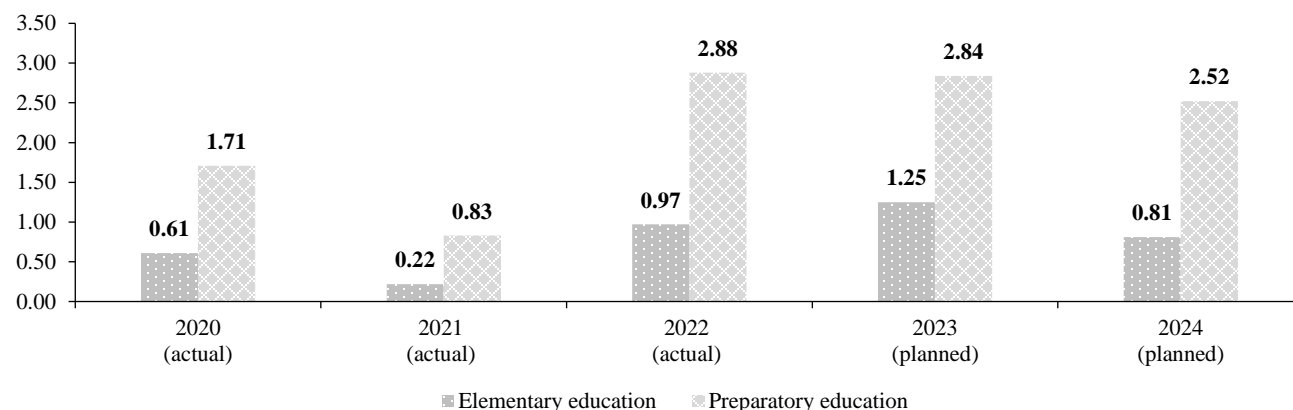
³ A coefficient of 1 implies that all students enrolled in grade 1 also graduate from grade 9/10 in the ideal number of years, without any of those students dropping out or repeating a school year.

exceeded the planned elementary education dropout rate target of 1.25 but did not meet the planned preparatory education dropout rate target of 2.84. The target was not met owing to a deterioration of the economic situation in UNRWA areas of operation, which led to some students dropping out of school in favour of paid employment to support their families.

- 26.54 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.XI).

Figure 26.XI

Performance measure: annual dropout rates for UNRWA elementary and preparatory education⁴



Result 3: learning loss recovered

Proposed programme plan for 2024

- 26.55 The COVID-19 pandemic significantly disrupted the learning of the 544,000 students enrolled in UNRWA schools over three academic years. During this period, students were educated through a combination of in-person and remote lessons. The subprogramme facilitated learning continuity by establishing a digital learning platform and distributing tablets and Internet bundles to students from the poorest families. Despite these measures, learning loss occurred in the core subjects of Arabic and mathematics, as demonstrated through the results of the assessment of learning outcome tests administered in the 2021/22 academic year. In response, the subprogramme introduced catch-up classes and developed an information and communications technology for education strategy to define how technology can serve students and teachers during times of crisis.

Lessons learned and planned change

- 26.56 The lesson for the subprogramme was that the effectiveness of digital learning depended on the acceptance and capacity of teachers, students and parents to adopt this learning modality. In applying the lesson, the subprogramme will develop learning recovery plans, which will include training for teachers on digital teaching methods and awareness-raising for students and parents on digital learning modalities. This will contribute to closing the learning gap by the next assessment of learning outcome tests in 2023/24.
- 26.57 Expected progress towards the objective is presented in the performance measure below (see table 26.4).

⁴ The target for 2023 corresponds to an UNRWA performance benchmark established for this indicator in 2017.

Table 26.4
Performance measure

2020 (actual)	2021 (actual)	2022 (actual)	2023 (planned)	2024 (planned)
All students enrolled in UNRWA schools have access to remote learning	In-person teaching is gradually reintroduced in UNRWA schools	In-person teaching is resumed in all UNRWA schools	Learning recovery plans are developed and implemented	Assessment of learning outcome tests demonstrate closure of the learning gap
Teachers are enabled to provide remote learning	Students take assessment of learning outcome tests	Students take catch-up classes	Teachers and students use digital learning methods	
Vulnerable students receive tablets and Internet bundles	Additional vulnerable students receive tablets and Internet bundles			

Deliverables

26.58 Table 26.5 lists all deliverables of the subprogramme.

Table 26.5
Subprogramme 3: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory
C. Substantive deliverables
Direct service delivery: education services provided to some 550,000 students through approximately 700 schools.

Subprogramme 4 Palestine refugees have improved livelihood opportunities

Objective

26.59 The objective, to which this subprogramme contributes, is to ensure that Palestine refugees have improved livelihood opportunities.

Strategy

26.60 To contribute to the objective, the subprogramme will:

- Provide financial services, including diversified loan products, covering businesses, consumption and housing needs, to low-income Palestine refugees, women and young people through a network of 23 microfinance branches in Gaza, Jordan, the Syrian Arab Republic and the West Bank;
- Create employment opportunities for Palestine refugees through infrastructure and construction interventions in camps;
- Provide quality and market-relevant technical and vocational education and training at UNRWA vocational training centres and education science facilities for degree-level teacher

education in the West Bank and Jordan, focusing on vulnerable young people, including those whose families are recipients under the Agency's social safety net programme;

(d) Continue its higher education scholarship programme for young Palestine refugees.

26.61 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 4, 5 and 8.

26.62 The above-mentioned work is expected to result in:

(a) Improved livelihood capacities of Palestine refugees;

(b) Improved income generation and work opportunities for Palestine refugees, especially women and young people.

Programme performance in 2022

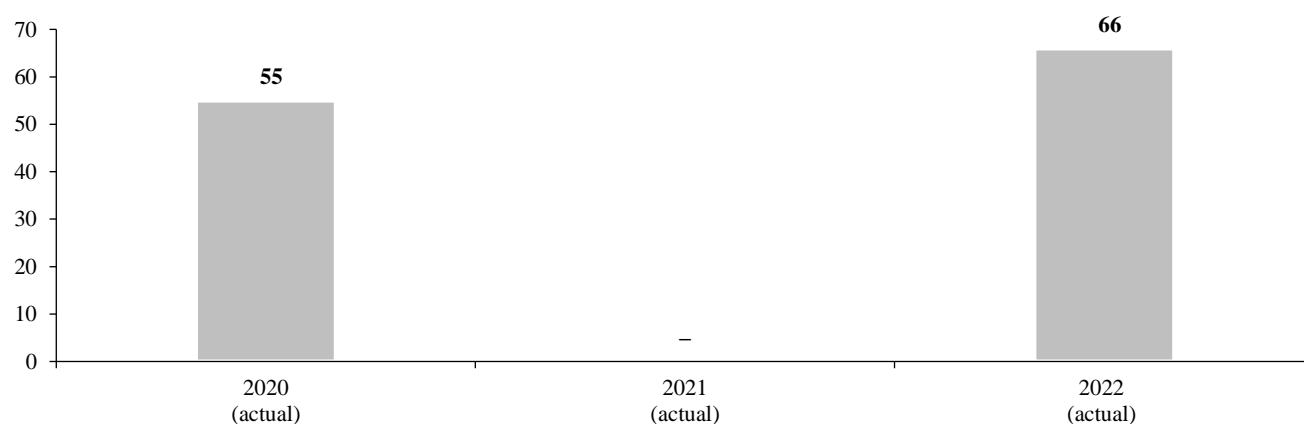
Living conditions improved

26.63 Employment conditions remain extremely difficult for Palestine refugees. All UNRWA fields of operation have, to varying degrees, been beset by deep and protracted economic crises, with Palestine refugees facing widespread unemployment, the loss of assets and livelihoods and increasing basic living costs. The subprogramme provided Palestine refugees with livelihood opportunities that contributed to improved living conditions through the extension of consumer and housing loans. These loans were made available to low-income households to help to constitute assets and/or pay for education, health care and unexpected one-time outlays. Housing loans were also made available to families with no access to mortgage facilities to help them to improve, expand or acquire housing.

26.64 Progress towards the objective is presented in the performance measure below (see figure 26.XII).

Figure 26. XII

Performance measure: percentage of clients who report improved livelihoods from accessing UNRWA microfinance services (annual)



Planned results for 2024

Result 1: improved youth employment through vocational training

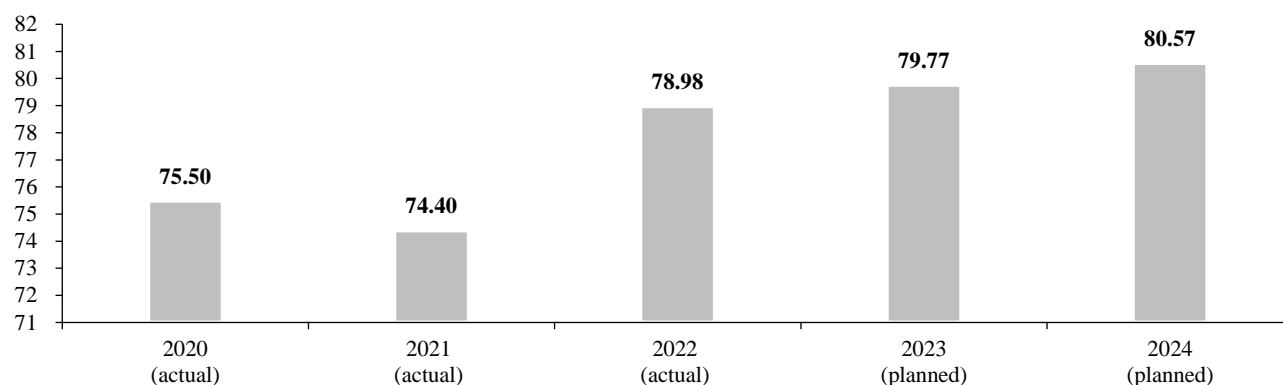
Programme performance in 2022 and target for 2024

26.65 The subprogramme's work contributed to 78.98 per cent of vocational training centre graduates securing employment or continuing their studies within one year of graduation, which exceeded the planned target of 75.5 per cent.

- 26.66 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.XIII).

Figure 26.XIII

Performance measure: percentage of vocational training centre graduates employed within one year of graduation (annual)



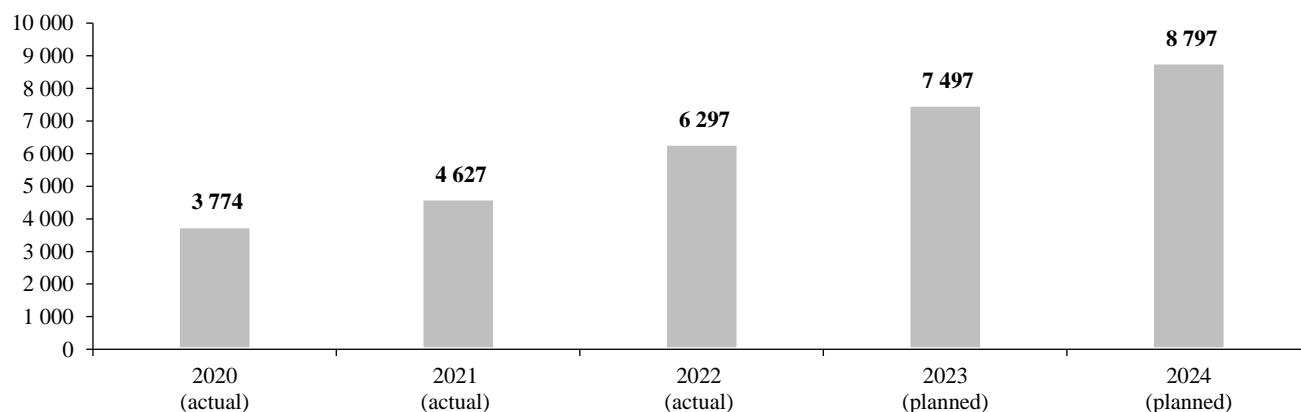
Result 2: employability of Palestine refugees improved

Programme performance in 2022 and target for 2024

- 26.67 The subprogramme's work contributed to the employability skills of 6,297 refugees being enhanced by camp improvement planning processes, which exceeded the planned target of 5,107 refugees.
- 26.68 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.XIV).

Figure 26.XIV

Performance measure: number of refugees whose employability skills were enhanced by the camp improvement planning process (cumulative)



Result 3: improved access for Palestine refugees to highly skilled professions

Proposed programme plan for 2024

- 26.69 Across UNRWA fields of operation, a range of structural barriers inhibit the integration of Palestine refugees into labour markets, leading to high unemployment rates and a predominance of employment in low-paying or low-skilled informal jobs. These conditions in turn leave many Palestine refugees trapped in poverty. The subprogramme provides scholarships for university

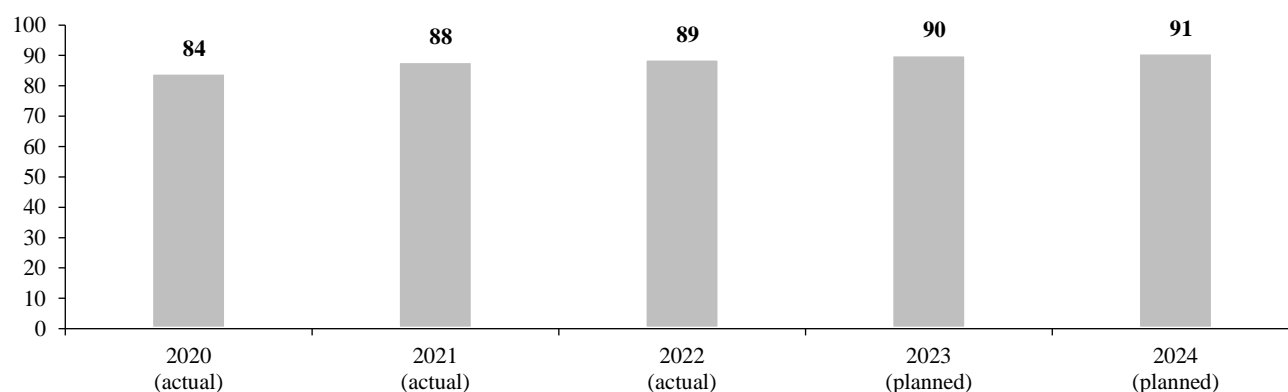
education and undergraduate degree-level courses in education for trainee teachers, provided either free or for a nominal payment, through the Agency's Education Science Faculty in the West Bank and its Faculty of Educational Sciences and Arts in Jordan. The subprogramme provided 15 scholarships and enrolled 658 students in the Education Science Facility and 1,393 students in the Faculty of Educational Sciences and Arts for the 2022/23 academic year. Approximately 35 per cent of the students are from the poorest Palestine refugee families, who would otherwise be unable to afford tertiary education.

Lessons learned and planned change

- 26.70 The lesson for the subprogramme was that graduating students need support in building connections with potential employers in host countries so that they can fully utilize their education in highly skilled professions and can remain in the region and contribute to the development of Palestine refugee communities. In applying the lesson, the subprogramme will increase the number of prospective employers participating in Agency-organized annual jobs fairs.
- 26.71 Expected progress towards the objective is presented in the performance measure below (see figure 26.XV).

Figure 26.XV

Performance measure: percentage of Education Science Facility and Faculty of Educational Sciences and Arts graduates employed or continuing their studies within one year of graduation (annual)



Deliverables

- 26.72 Table 26.6 lists all deliverables of the subprogramme.

Table 26.6

Subprogramme 4: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory

C. Substantive deliverables

Direct service delivery: issuance of microfinance loans valued at approximately \$44 million; approximately 10,000 students enrolled in technical and vocational education and training; some 2,470 job placements created as full-time equivalents.⁵

⁵ Full-time equivalents are the number of full-time equivalent jobs, defined as total hours worked divided by average actual hours worked in full-time jobs.

Subprogramme 5**Palestine refugees are able to meet their basic human needs of shelter, water and sanitation****Objective**

- 26.73 The objective, to which this subprogramme contributes, is to ensure that Palestine refugees are able to meet their basic human needs of shelter, water and sanitation.

Strategy

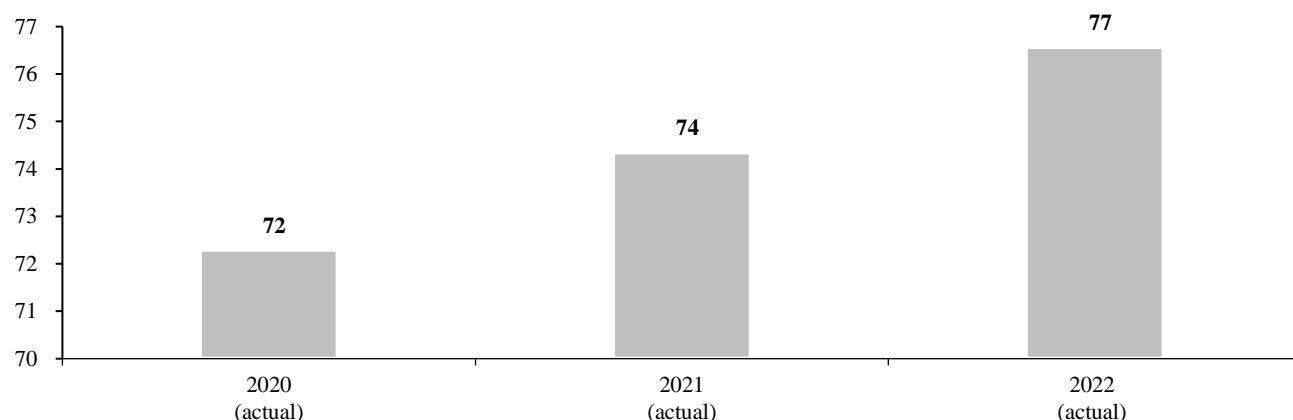
- 26.74 To contribute to the objective, the subprogramme will:
- (a) Provide adequate and safe shelters for Palestine refugees living in camps through the rehabilitation of substandard shelters for the most vulnerable Palestine refugees;
 - (b) Provide Palestine refugees living in camps with effective environmental health services, including equitable and sufficient water for their basic needs, storm water drainage systems, solid waste collection and sewerage systems.
- 26.75 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 1, 6, 10, 11 and 12.
- 26.76 The above-mentioned work is expected to result in:
- (a) Improved living conditions whereby Palestine refugees and their families can live in dignity in an adequate and safe built environment in camps;
 - (b) Improved environmental health and infrastructure services, including access to safe drinking water, sanitation, drainage, electricity and waste disposal, for Palestine refugees living in camps.

Programme performance in 2022**Improved water quality for Palestine refugees residing in camps**

- 26.77 Camp infrastructure has not kept pace with population growth, causing a strain on increasingly depleted potable water supplies and ageing water pipeline networks. As these supplies become scarcer, the risk of water-borne disease outbreaks increases as camp residents seek to obtain water through other means, including from potentially contaminated sources. The subprogramme, in 2022, ensured that Palestine refugees residing in official camps had access to potable water. In cooperation with host authorities, the subprogramme conducted hydrological studies to identify new sources of water and sink new wells. Furthermore, Palestine refugee shelters in camps were connected to safe, official water networks and water loss was reduced through the maintenance and replacement of distribution pipes.
- 26.78 Progress towards the objective is presented in the performance measure below (see figure 26.XVI).

Figure 26.XVI

Performance measure: percentage of shelters in Palestine refugee camps connected to an adequate water supply (cumulative)



Planned results for 2024

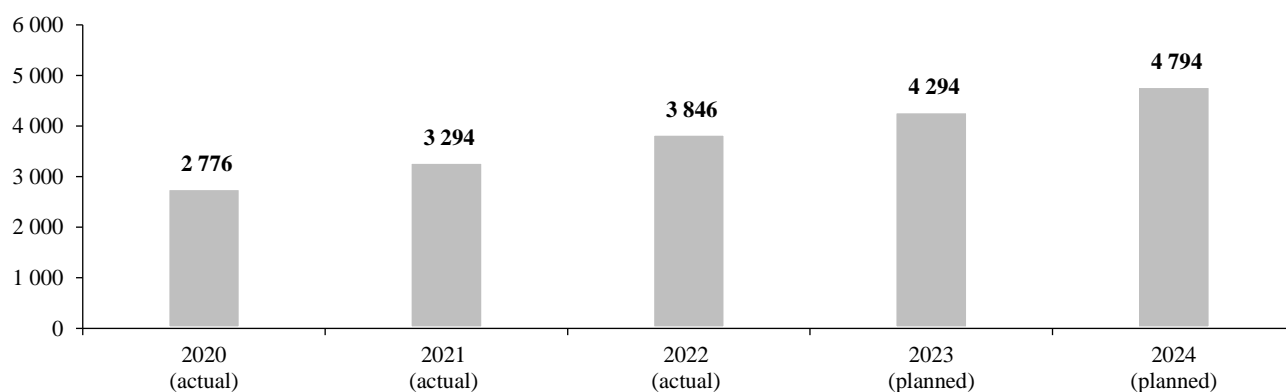
Result 1: safe and habitable shelters for vulnerable Palestine refugees

Programme performance in 2022 and target for 2024

- 26.79 The subprogramme's work contributed to 3,846 Palestine refugee families benefiting from improved shelter conditions owing to non-emergency needs, which did not meet the planned target of 3,876 families. The target was not met owing to the prioritization of the reconstruction of shelters for families affected by hostilities in Gaza in 2021 and 2022.
- 26.80 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.XVII).

Figure 26.XVII

Performance measure: number of families benefiting from improved shelter conditions (cumulative)



Result 2: sanitation in Palestine refugee camps enhanced

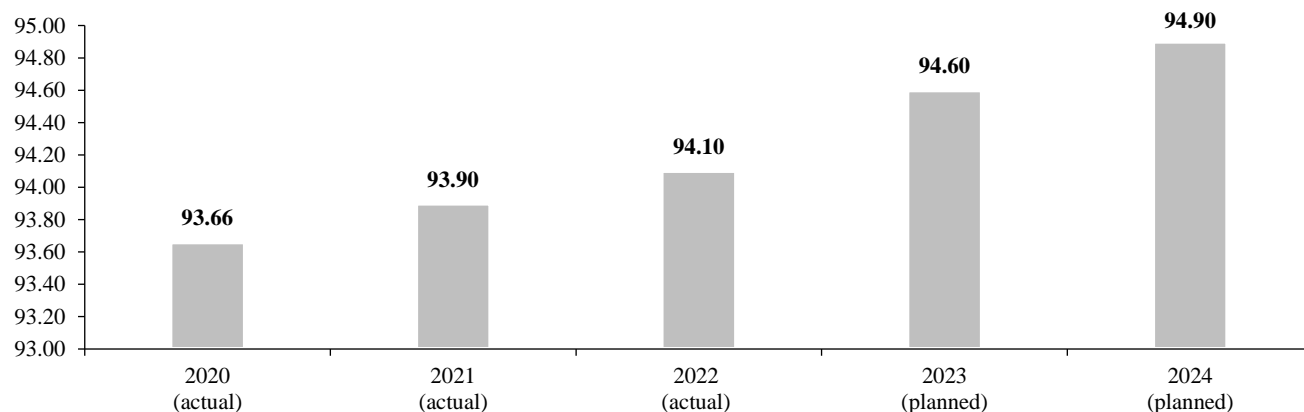
Programme performance in 2022 and target for 2024

- 26.81 The subprogramme's work contributed to 94.10 per cent of shelters in camps being connected to official sewerage networks, which did not meet the planned target of 94.25 per cent. The target was not met owing to delays in the implementation of planned infrastructure projects in the West Bank.

- 26.82 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 26.XVIII).

Figure 26.XVIII

Performance measure: percentage of shelters in camps connected to official sewerage networks (cumulative)



Result 3: living conditions of camp residents improved

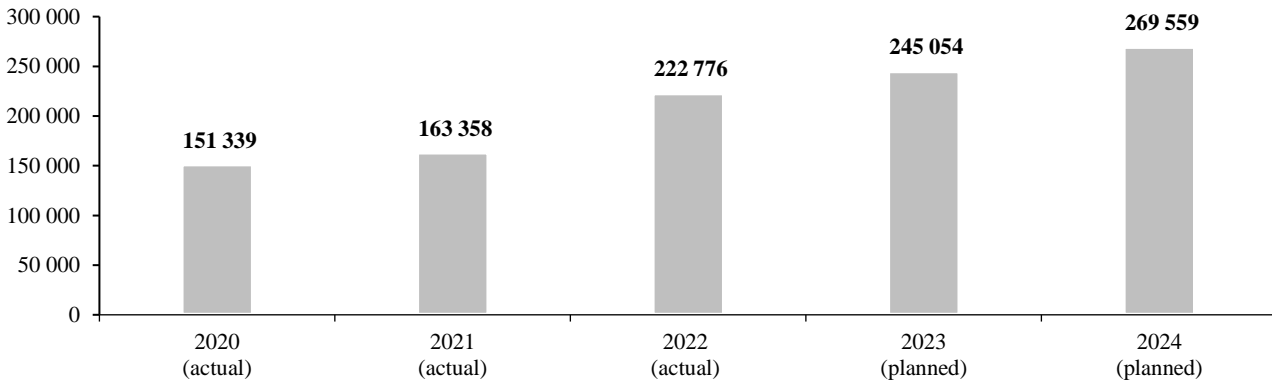
Proposed programme plan for 2024

- 26.83 Since their establishment, the 58 official refugee camps across the five UNRWA fields of operation have been transformed from temporary shelters into urbanized and overcrowded spaces. Increasing population density, coupled with limited regulatory frameworks, caused many camps to suffer from haphazard urbanization which, in turn, has led to unsafe housing, inadequate infrastructure, a lack of communal areas and a gradual deterioration in the quality of life for camp residents. The subprogramme addresses the built environment in camps through the implementation of camp improvement plans, which provide for the coordinated redevelopment of camps, including the rehabilitation of substandard housing stock, the repair and upgrade of public utility networks and roads and the development of communal spaces to enhance the safety, accessibility and social and environmental well-being of camp residents.

Lessons learned and planned change

- 26.84 The lesson for the subprogramme was that camp populations need to participate in all stages of the planning and implementation of camp improvement plans in order to reflect their diverse needs and maximize ownership of their living environment. In applying the lesson, the subprogramme will increase engagement with camp residents, especially the most vulnerable, including women and refugees with disabilities, to maximize their involvement in the planning and implementation of the plans.
- 26.85 Expected progress towards the objective is presented in the performance measure below (see figure 26.XIX).

Figure 26.XIX
Performance measure: number of refugees benefiting from the implementation of camp improvement plans (cumulative)



Deliverables

26.86 Table 26.7 lists all deliverables of the subprogramme.

Table 26.7
Subprogramme 5: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory

C. Substantive deliverables

Direct service delivery: rehabilitation of 500 substandard shelters for Palestine refugees residing in camps.

Subprogramme 6
The most vulnerable Palestine refugees have access to effective social assistance

Objective

26.87 The objective, to which this subprogramme contributes, is to ensure that the most vulnerable Palestine refugees have access to effective social assistance.

Strategy

- 26.88 To contribute to the objective, the subprogramme will:
- (a) Distribute cash-based and in-kind social transfers to the most vulnerable Palestine refugees, at risk of poverty and food insecurity;
 - (b) Provide preferential access to vocational training opportunities and subsidization of secondary and tertiary health-care costs to Palestine refugees in need, including households headed by women, older persons and persons with disabilities.
- 26.89 In doing so, the subprogramme will contribute to making progress towards the achievement of Goals 1, 2, 5 and 10.

- 26.90 The above-mentioned work is expected to result in the alleviation of poverty and food insecurity among the most vulnerable Palestine refugees in the face of economic hardship and restricted household income.

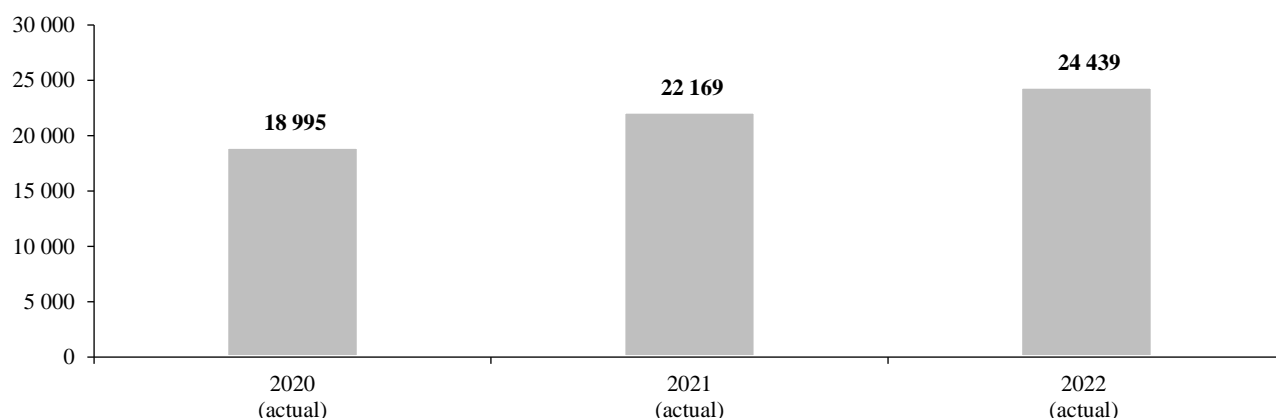
Programme performance in 2022

Access to affordable hospital care ensured

- 26.91 In the West Bank and Jordan, Palestine refugees have access to effective host government hospitalization care. In Gaza, Lebanon and the Syrian Arab Republic, where public hospitalization support is either non-functional or not extended to Palestine refugees, hospitalization care is prohibitively expensive, leaving the most vulnerable refugees with a choice of either incurring significant personal debt or deferring potentially life-saving treatment. The subprogramme supported access to secondary and tertiary health care for the most vulnerable Palestine refugees, defined as those enrolled in the UNRWA social safety net programme, by subsidizing the hospitalization costs that they incur for treatment. This was achieved through contracts with hospitals or by reimbursing a high proportion of the costs incurred for inpatient care at public, non-governmental and private health-care facilities. Costs to the Agency were controlled through ongoing analysis of hospitalization records to prevent the overuse of services, the strict monitoring of both referrals and invoices and the regular review and renegotiation of contracts with hospitals.
- 26.92 Progress towards the objective is presented in the performance measure below (see figure 26.XX).

Figure 26.XX

Performance measure: number of Palestine refugees enrolled in the UNRWA social safety net programme receiving subsidized hospital care (cumulative)



Planned result for 2024

Result 1: abject poverty and food insecurity among the most vulnerable Palestine refugees mitigated

Proposed programme plan for 2024

- 26.93 In Gaza, Lebanon and the Syrian Arab Republic, over 80 per cent of the registered Palestine refugee population is estimated to live below the poverty line. The subprogramme provides eligible refugees with in-kind food assistance and cash-based transfers through the social safety net programme. In Gaza and the Syrian Arab Republic, a minimum basic social assistance floor has been established whereby all Palestine refugees receive regular food and cash transfers, supplemented by additional social transfers for the most vulnerable refugees, including households headed by women, older

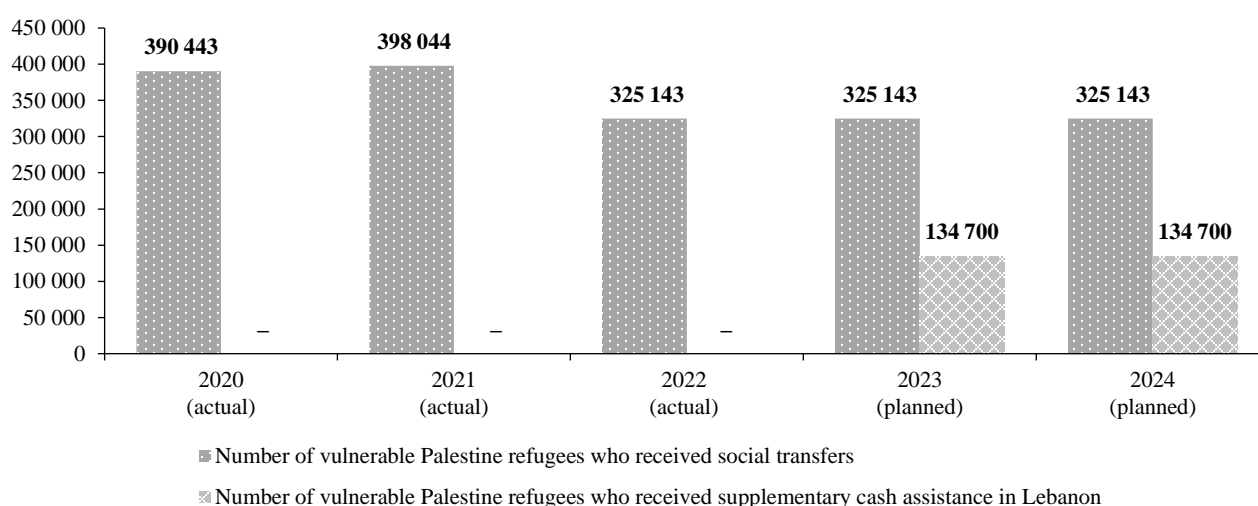
persons and persons with disabilities. In Jordan, Lebanon and the West Bank, the eligibility of Palestine refugees to receive cash assistance under the programme continues to be determined through the application of poverty-based criteria.

Lessons learned and planned change

- 26.94 The lesson for the subprogramme was the need to effectively employ finite resources to respond to the increasing number of poor Palestine refugees in Lebanon, as the poverty rate reached 93 per cent in 2022. In applying the lesson, the subprogramme will supplement its current assistance provided through the social safety net programme by offering social transfers that target the most vulnerable Palestine refugees, including children up to the age of 18, persons with disabilities, older persons and refugees with cancer and chronic illnesses. The subprogramme will also maintain high-frequency crisis monitoring surveys to help to identify if and to whom additional social assistance should be provided.
- 26.95 Expected progress towards the objective is presented in the performance measure below (see figure 26.XXI).

Figure 26.XXI

Performance measure: number of vulnerable Palestine refugees who received social transfers and supplementary cash assistance (annual)



Deliverables

- 26.96 Table 26.8 lists all deliverables of the subprogramme.

Table 26.8

Subprogramme 6: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory

C. Substantive deliverables

Direct service delivery: food and cash assistance provided to vulnerable Palestine refugees in four countries.

B. Proposed post and non-post resource requirements for 2024

Overview

26.97 The proposed regular budget resources for 2024, including the breakdown of resource changes, as applicable, are reflected in tables 26.9 to 26.11.

Table 26.9

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2022 expenditure	2023 appropriation	Changes				Total	Percentage	2024 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other				
Posts	34 531.3	39 661.7	890.2	—	(11.4)		878.8	2.2	40 540.5
Other staff costs	14.4	42.3	—	—	—		—	—	42.3
Grants and contributions	—	—	—	14 594.0	—		14 594.0	—	14 594.0
Total	34 545.8	39 704.0	890.2	14 594.0	(11.4)		15 472.8	39.0	55 176.8

Table 26.10

Overall: proposed posts and post changes for 2024

(Number of posts)

	Number	Details
Approved for 2023	217	1 USG, 1 ASG, 8 D-2, 17 D-1, 38 P-5, 92 P-4, 44 P-3, 4 P-2/1, 12 GS (OL)
Redeployment (geographical)	—	1 D-2 from Jerusalem to Amman, 1 P-5 from Amman to Jerusalem, 1 P-4 from Beirut to Jerusalem
Reclassification	—	Upward reclassification of 1 post from D-1 to D-2
Proposed for 2024	217	1 USG, 1 ASG, 9 D-2, 16 D-1, 38 P-5, 92 P-4, 44 P-3, 4 P-2/1, 12 GS (OL)

Table 26.11

Overall: proposed posts by category and grade

(Number of posts)

Category and grade	2023 approved	Changes				Total	2024 proposed
		Technical adjustments	New/expanded mandates	Other			
Professional and higher							
USG	1	—	—	—		—	1
ASG	1	—	—	—		—	1
D-2	8	—	—	1		—	9
D-1	17	—	—	(1)		—	16
P-5	38	—	—	—		—	38
P-4	92	—	—	—		—	92
P-3	44	—	—	—		—	44

Note: The following abbreviations are used in tables and figures: ASG, Assistant Secretary-General; GS (OL), General Service (Other level); USG, Under-Secretary-General.

Category and grade	Changes					2024 proposed
	2023 approved	Technical adjustments	New/expanded mandates	Other	Total	
P-2/1	4	–	–	–	–	4
Subtotal	205	–	–	–	–	205
General Service and related						
GS (OL)	12	–	–	–	–	12
Subtotal	12	–	–	–	–	12
Total	217	–	–	–	–	217

26.98 Additional details on the distribution of the proposed resources for 2024 are reflected in tables 26.12 to 26.14 and figure 26.XXII.

26.99 As reflected in tables 26.12 (1) and 26.13 (1), the overall resources proposed for 2024 amount to \$55,176,800 before recosting, reflecting a net increase of \$15,472,800 (or 39.0 per cent) compared with the appropriation for 2023. Resource changes result from technical adjustments, new and expanded mandates and other changes. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

26.100 In accordance with the 2030 Agenda for Sustainable Development, in particular target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles, and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution [72/219](#), UNRWA is integrating environmental management practices into its operations. In 2022, it strengthened its environmental governance framework through the promulgation of an Agency-wide environmental sustainability policy that articulates the Agency's commitment in this area while providing a set of overarching principles to guide the mainstreaming of such considerations into all UNRWA interventions. The policy aligns the Agency's environmental sustainability efforts with the goals of the 2030 Agenda, United Nations development system reforms and international agreements on climate change and environmental protection. The policy is anchored in the UNRWA strategic plan for 2023–2028, launched in January 2023, which posits environmental sustainability as a key Agency-wide priority. It will be operationalized through an implementation plan that is currently under development. In addition, the policy is complemented by: (a) an environmental and social management framework, introduced in April 2022, which mandates the incorporation of environmental and social sustainability principles into all UNRWA construction, rehabilitation and camp improvement works; (b) practical measures to reduce the Agency's carbon footprint, including, for example, the replacement of fluorescent lights with light-emitting diode bulbs, strengthening recycling efforts and renovating UNRWA installations to incorporate energy-saving measures; and (c) current negotiations with donor partners in relation to additional large-scale solar energy initiatives that form part of the wider UNRWA capital investment plan to modernize Agency operations. Starting in 2023, these efforts will be further facilitated by a Senior Environmental Officer, a new post approved by the General Assembly pursuant to its resolution [77/262](#) that is currently under recruitment.

Table 26.12

Overall: evolution of financial resources by source of funding, component and subprogramme

(Thousands of United States dollars)

(1) *Regular budget*

Component/subprogramme	2022 expenditure	2023 appropriation	Technical adjustments	New/ expanded mandates	Changes			2024 estimate (before recosting)
					Other	Total	Percentage	
Executive direction and management/Programme support	34 545.8	39 704.0	890.2	14 594.0	(11.4)	15 472.8	39.0	55 176.8
Subtotal, 1	34 545.8	39 704.0	890.2	14 594.0	(11.4)	15 472.8	39.0	55 176.8

(2) *Extrabudgetary*

Component/subprogramme	2022 expenditure	2023 estimate	Change	Percentage	2024 estimate
Executive direction and management/Programme of work/Programme support	849 603.6	1 082 704.0	799.0	0.1	1 083 503.0
Subtotal, 2	849 603.6	1 082 704.0	799.0	0.1	1 083 503.0
Total	884 149.4	1 122 408.0	16 271.8	1.4	1 138 679.8

Table 26.13

Overall: proposed posts for 2024 by source of funding, component and subprogramme

(Number of posts)

(1) *Regular budget*

Component/subprogramme	2023 approved	Changes				2024 proposed
		Technical adjustments	New/expanded mandates	Other	Total	
Executive direction and management/Programme support	217	—	—	—	—	217
Subtotal, 1	217	—	—	—	—	217

(2) *Extrabudgetary*

Component/subprogramme	2023 estimate	Change	2024 estimate
Executive direction and management/Programme of work/Programme support ^a	61	(8)	53
Subtotal, 2	61	(8)	53
Total	278	(8)	270

^a In addition, approximately 32,000 local area staff and 350 individual service providers (international and area staff) are funded from extrabudgetary resources.

Table 26.14

Overall: evolution of financial and post resources

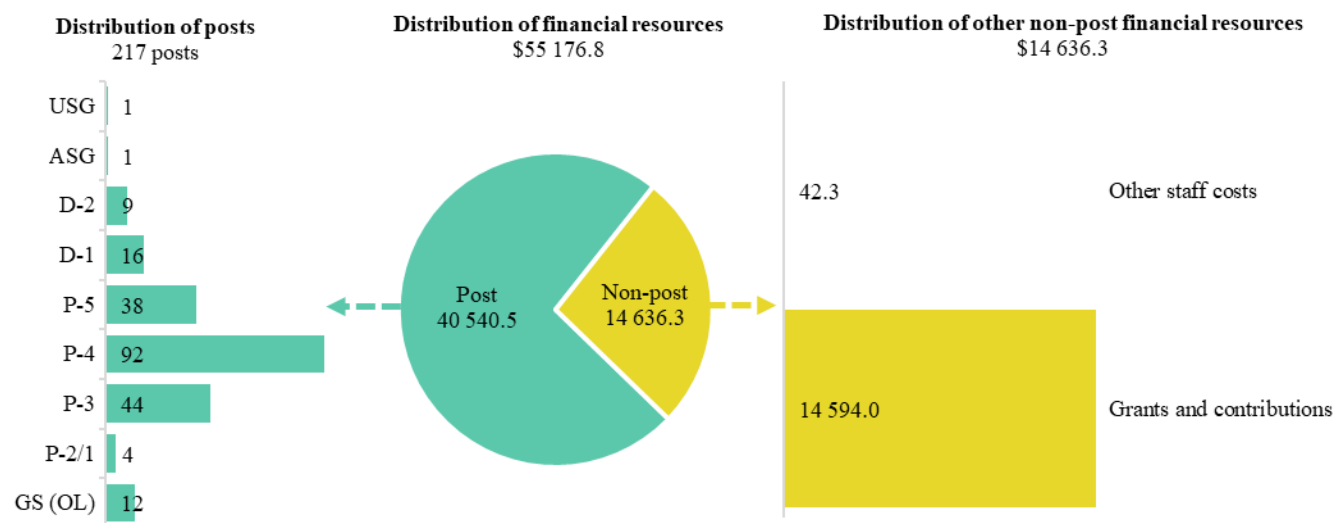
(Thousands of United States dollars/number of posts)

	Changes							2024 estimate (before recosting)
	2022 expenditure	2023 appropriation	Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	34 531.3	39 661.7	890.2	—	(11.4)	878.8	2.2	40 540.5
Non-post	14.4	42.3	—	14 594.0	—	14 594.0	345.0	14 636.3
Total	34 545.8	39 704.0	890.2	14 594.0	(11.4)	15 472.8	39.0	55 176.8
Post resources by category								
Professional and higher		205	—	—	—	—	—	205
General Service and related		12	—	—	—	—	—	12
Total		217	—	—	—	—	—	217

Figure 26.XXII

Distribution of proposed resources for 2024 (before recosting)

(Number of posts/thousands of United States dollars)

**Explanation of variances by factor, component and subprogramme****Overall resource changes****Technical adjustments**

- 26.101 As reflected in table 26.12 (1), resource changes reflect an increase of \$890,200, reflecting the higher provision at continuing vacancy rates for 15 posts established in 2023 pursuant to General Assembly resolution [77/262](#), costed at a 50 per cent vacancy rate in line with the established practice.

New and expanded mandates

- 26.102 As reflected in table 26.12 (1), resource changes reflect an increase of \$14,594,000, as explained below.
- 26.103 In its resolution [77/122](#), the General Assembly decided to consider a gradual increase in the United Nations regular budget allocation to the Agency that would, in addition to covering international staff requirements, in accordance with resolution 3331 B (XXIX) of 17 December 1974, be utilizable to support expenses for operational costs related to executive and administrative management functions of the Agency, and invited the Secretary-General, accordingly, to submit proposals for consideration by the relevant committees at its seventy-eighth session.
- 26.104 Objective 7 of the Agency's strategic plan for 2023–2028 (the UNRWA mandate is implemented effectively and responsibly) is a reflection of the Agency's executive and administrative management functions, which are dedicated to: (a) promoting and maintaining the highest possible standards of management; (b) enhancing stakeholders' relationships; (c) enabling the delivery of quality programmes that help to achieve sustainable development for Palestine refugees; and (d) ensuring that systems, structures and procedures are in place to achieve the above objectives and effectively manage and mitigate risks. In addition, UNRWA has developed and implemented internal oversight workplans that address enterprise risks to further the Agency's ability to achieve its strategic outcomes. Executive and administrative management functions include the functions performed by the Commissioner-General's Office, the Department of Finance, the Department of Human Resources, the Department of External Relations and Communications, the Department of Internal Oversight Services, the Department of Legal Affairs, the Office of the UNRWA Dispute Tribunal, the Department of Planning, the Department of Information Management and Technology, the Department of Security and Risk Management, the Central Support Services Division and the operational and programmatic departments and divisions in the field and at UNRWA headquarters that have been created to support the overall operations of the Agency, as reflected in the organizational structure contained in annex I.
- 26.105 The operational costs related to the executive and administrative management functions of the Agency are estimated at \$29,188,000 before recosting for 2024. Accordingly, this amount will also be reflected as the operational costs related to the management and operational effectiveness subprogramme of the Agency's forthcoming programme budget for the biennium 2024–2025, to be 50 per cent funded from the United Nations regular budget, for the first year of the biennium, as further explained below. These operational costs provide for the maintenance and administration of UNRWA operations on a day-to-day basis and include supplies and materials (such as stationery, accessories, cleaning supplies and security supplies), utilities, including water and electricity, maintenance and renovation of UNRWA office premises, furniture and equipment such as personal and laptop computers, printers, photocopying machines, scanners and fleet management, training, travel, consultancy and miscellaneous administrative services, including Internet connection contracts, cleaning services, telecommunications and other contractual agreements. They also include resources to conduct a detailed assessment and pre-project kick-off work for a new enterprise resource planning solution to replace the solution currently in use at the Agency that will no longer be technically supported beyond 2026.
- 26.106 In accordance with resolution [77/122](#), it is proposed that the regular budget should contribute gradually, with an increase spread over a period of two years, to cover the operational costs related to the executive and administrative management functions of the Agency. The proposed programme budget for 2024 includes a contribution equivalent to 50 per cent of the estimates for those operational costs for 2024, in the amount of \$14,594,000. A contribution equivalent to 100 per cent of the operational costs related to the executive and administrative management functions of the Agency for 2025 would then be reflected in the proposed programme budget for 2025. In line with the resolution, the allocation to the Agency is proposed as a grant that would be utilized to support its expenses for operational costs related to executive and administrative management functions. Since the account structure of UNRWA voluntary resources is different from the account structure of the regular budget, the allocation to the Agency as a grant would allow for a more efficient budget

implementation process for UNRWA by eliminating the need for recording expenditures according to two different account structures during the year.

Other changes

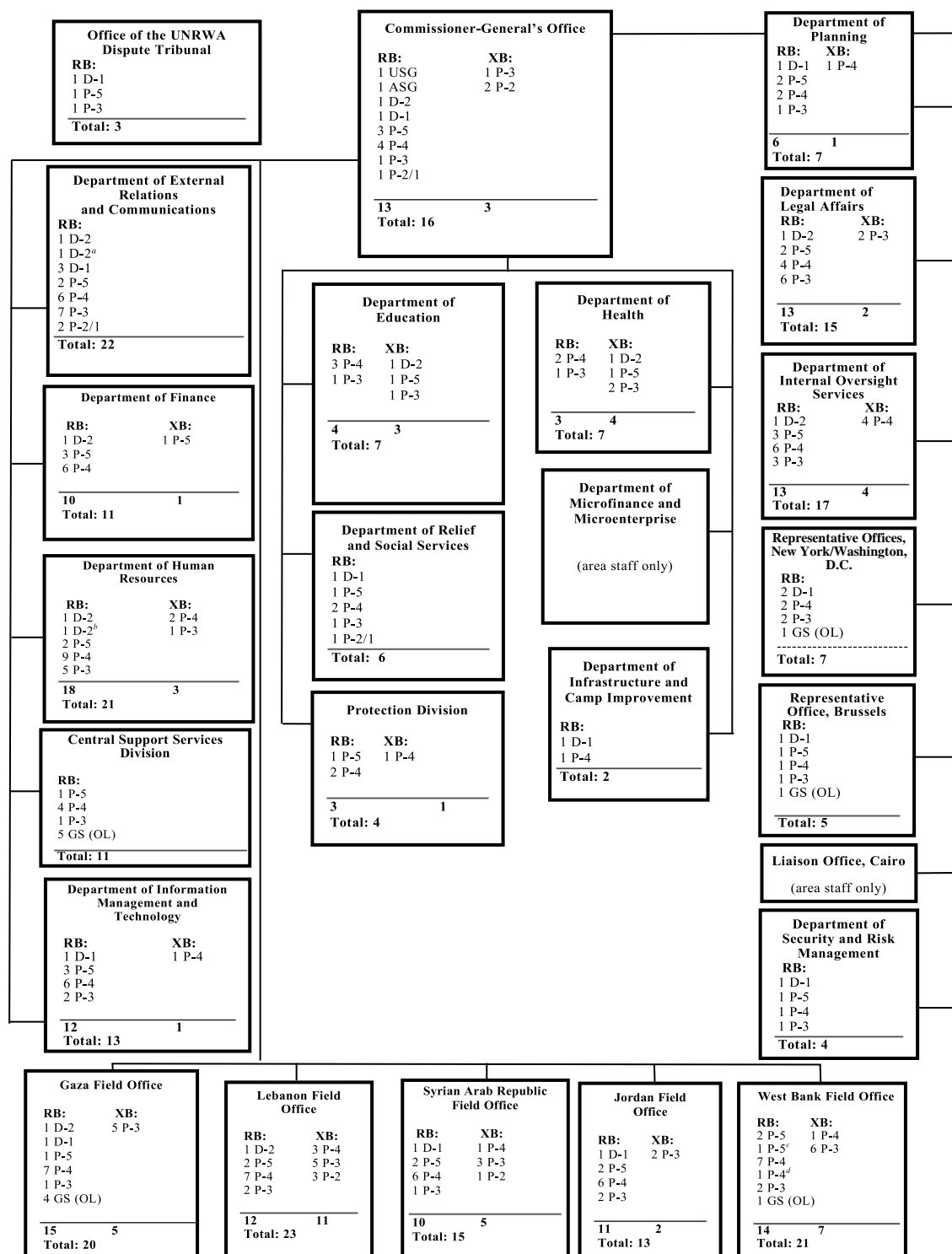
- 26.107 As reflected in table 26.12 (1), the net effect of the proposed changes is a decrease of \$11,400, which reflects: (a) the proposed upward reclassification of the post of Director of the Department of Human Resources from the D-1 to the D-2 level; (b) the proposed redeployment of the post of Director of the Department of External Relations and Communications (D-2) from Jerusalem to Amman; (c) the proposed redeployment of the post of Regional Ombudsman (P-5) from Amman to Jerusalem; and (d) the proposed redeployment of the post of Donor Relations and Communication Officer (P-4) from Beirut to Jerusalem. Additional information is provided in annex III.

Extrabudgetary resources

- 26.108 As reflected in tables 26.12 (2) and 26.13 (2), extrabudgetary resources amount to \$1,083,503,000. The resources would complement regular budget resources and would be used mainly to provide for continued humanitarian support for and aid to Palestine refugees.
- 26.109 The extrabudgetary resources under the present section are subject to the oversight of the Commissioner-General of UNRWA, who is advised and assisted by an Advisory Commission and who has delegated authority from the Secretary-General.

Annex I

Organizational structure and post distribution for 2024



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

USG, Under-Secretary-General; XB, extrabudgetary.

^a From the West Bank Field Office.

^b Post reclassification.

^c From the Commissioner-General's Office.

^d From the Lebanon Field Office.

Annex II

Summary of follow-up action taken to implement relevant recommendations of the advisory and oversight bodies

Brief description of the recommendation

Action taken to implement the recommendation

Advisory Committee on Administrative and Budgetary Questions

[A/77/7](#)

The Advisory Committee trusts that, as part of the restructuring of the Department of Communications of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), further measures will be taken to ensure cooperation with and seek additional support and expertise available from the Department of Global Communications at United Nations Headquarters. The Committee looks forward to an update thereon in the context of the next proposed programme budget (para. VI.64).

The Advisory Committee trusts that the vacant posts, including the long-vacant ones, will be filled expeditiously and that an update on the recruitment status of all vacant posts will be provided to the General Assembly at the time of its consideration of the present report and in the next budget submission (para. VI.65).

The Advisory Committee trusts that the additional contribution, in the form of posts, to the regular budget will enable UNRWA to use the equivalent of the funds under extrabudgetary resources for operational matters and looks forward to an update thereon in the next proposed programme budget (para. VI.71).

The Advisory Committee acknowledges the efforts to date and looks forward to further updates in the next budget proposals (para. VI.75).

The UNRWA Department of External Relations and Communications regularly engages with both the Office of the Spokesperson for the Secretary-General and the Department of Global Communications at United Nations Headquarters to align UNRWA communications priorities with the global priorities of the Secretariat. In this regard, it attends global communications group meetings, consults and reviews the global communications grid to align the UNRWA communications work with key global events and milestones, and keeps the global communications group abreast of communications plans and news from UNRWA.

The update on vacant posts will be provided as part of the supplementary information provided to the Advisory Committee.

Taking into consideration the structural cash crisis under the programme budget, the additional assessed contribution has helped the Agency to partially reduce the burden on the ongoing structural cash deficit. The financial situation of the Agency has, however, remained precarious, as indicated below.

In 2022, UNRWA finalized implementation of the management initiatives, first launched in 2020. In the final year of implementation, significant milestones in the implementation of management reforms were reached.

An Agency-wide protection from retaliation policy was introduced. In addition, UNRWA revised its evaluation policy to ensure compliance with standards of the United Nations Environment Management Group; maintained regular reporting of financial information on the International Aid Transparency Initiative website; finalized restructuring of its finance operations, at both the headquarters and field level; and updated the terms of reference of financial governance committees.

UNRWA also established a women's advisory forum, a space for consultation among female staff and an

The Advisory Committee notes the continued challenges faced by UNRWA in extrabudgetary resources mobilization and trusts that an update on the most recent donor pledges and payments will be provided to the General Assembly at the time of its consideration of the report, as well as in the next budget proposal (para. VI.76).

The Advisory Committee trusts that the Secretary-General will provide an update on the financial situation of UNRWA, as well as on the most recent liabilities and loans management, to the General Assembly at the time of its consideration of the report, as well as in the next budget proposal (para. VI.77).

instrument to advise senior management on effective approaches to promote a safe, empowering and inclusive workplace and on ways to ensure the full and effective participation and leadership of women in the Agency. A new leadership dialogue initiative was developed, and the Office of the Ombudsperson was further strengthened.

Key programmatic strategies and policies developed in 2022 included the Agency's first environmental sustainability policy, an Agency-wide digital transformation strategy, an information and communications technology for education strategy, a revised disability inclusion strategy and an eligibility and registration modernization strategy. In addition, new approaches were adopted with regard to integrated installation assessments and protection alignment reviews.

UNRWA remains committed to continued modernization and reform of its management systems and practices. Its strategic plan for 2023–2028, launched in January 2023, is underpinned by a drive to modernize service delivery and management systems and includes the following key priorities: (a) modernization and digitalization of Agency business processes; (b) continuous review of internal governance structures and mechanisms; and (c) strengthened risk management systems that embed a stronger risk culture in the Agency. Reform efforts will also seek to further boost the leadership capacity of managers and enhance dialogue with staff and refugee communities.

In terms of the financial situation in 2022, UNRWA sustained all critical services until the end of the year, despite challenges. Funding to the Agency's programme budget generally increased (to \$751 million) but did not meet budget requirements (\$817 million). Overall income to the Agency in 2022 reached \$1.17 billion. Funding was volatile, with overreliance on end-of-year top-ups, which adds to the uncertainty in financial planning. UNRWA managed monthly cash flows thanks to flexibility from donors, borrowing from the Central Emergency Response Fund and by continuously deferring payments to vendors.

The Agency managed to maintain operations in 2022 by closing the year with around \$75 million in liabilities and debts carried over to 2023, similar to the situation faced by the Agency in 2020/21. This includes:

- Central Emergency Response Fund loans worth \$30 million, to be repaid in the first quarter of 2023

The Advisory Committee notes the fundraising efforts of UNRWA, in particular in view of the high number of staff with related functions, and trusts that UNRWA will use these staffing resources in an effective and results-oriented manner. The Committee trusts that UNRWA will take into consideration lessons learned and best practices of proven fundraising strategies of other United Nations entities, and continue to strengthen its overall fundraising efforts and broaden its donor base, with a view to achieving sufficient, predictable and sustained levels of voluntary funding, as also requested by the General Assembly in its resolution [71/93](#) (para. VI.78).

The Advisory Committee reiterates the need for an extrabudgetary budget proposal based on the expected requirements and derived from a comprehensive needs assessment and statistically accurate data of the total population requiring UNRWA services and support (Committee memorandum AC/2184, 18 November 2021, paras. 5–6). Furthermore, the Committee trusts that lessons learned and best practices from other United Nations entities regarding needs-based budgeting will be taken into consideration in the future (para. VI.79).

- Debts of approximately \$45 million, including payments to staff (separation benefits and provident fund) and unpaid liabilities to vendors for goods and services

With regard to the pledges received as at 13 March 2023, total receipts amounted to \$321.4 million, including contributions worth \$253.8 million to the programme budget. The early disbursement of planned contributions enabled the agency to maintain operations in the first quarter and repay the Central Emergency Response Fund loans.

However, the Agency's financial situation remains challenging. On the side of core support, UNRWA will face the next cash crunch in May, when there is insufficient forecasted income to meet expected outflows. Also worrying is the lack of adequate resources to fund the response to the earthquake crisis in the Syrian Arab Republic and to maintain the food pipeline in Gaza.

In order to address these challenges, UNRWA is asking for additional resources to address the multiple and overlapping emergencies. In addition, the Agency continues to raise awareness of the importance of early disbursement and flexible funding as fundamental tools that allow for better financial management and planning.

The Department of External Relations and Communications will continue to be restructured to deliver on its three-year resource mobilization and outreach strategy, using newly approved and created posts to: (a) stabilize some existing posts that had been temporarily created; and (b) strengthen identified pillars such as private sector fundraising and outreach in at least two priority countries. The Department's three-year strategy builds on lessons learned from the previous strategy cycle and includes guidance from at least two United Nations sister entities (mostly the Office of the United Nations High Commissioner for Refugees and the United Nations Children's Fund).

The Agency is currently working on its 2024/25 programme budget, based on its expected requirements and needs assessment, which will be presented to the Advisory Committee in mid-2023.

Annex III

Summary of proposed post changes, by component and subprogramme

<i>Action</i>	<i>Posts</i>	<i>Grade</i>	<i>Description</i>	<i>Reason for change</i>
Reclassification	+1 -1	D-2 D-1	Reclassification of the post of Director of the Department of Human Resources	<p>The Department of Human Resources of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) is responsible for managing the conditions of service of over 32,000 personnel in a very complex political environment.</p> <p>The current level of the post of Director of the Department of Human Resources (D-1) falls far below the level of responsibility of its functions and its centrality to the Agency's operations and mandate in an organization with such a large number of personnel, and it is thus proposed that the post be reclassified at the D-2 level, in alignment with the job classification standards set by the International Civil Service Commission.</p> <p>The Director of the Department of Human Resources leads the human resources function in the Agency, which includes overseeing the development and implementation of operating policies related to workforce planning, human resources policies and administrative law, recruitment, compensation, organizational design, classification of posts, learning and development, and staff welfare.</p> <p>The Department's responsibility for the pay structure alone is highly complex: on behalf of the Agency, it is responsible for managing the salary scales for approximately 1,000 different types of post at multiple levels across five different field contexts, each with its own salary scale and conditions of work and compensation frameworks, as well as a separate salary regime for international staff. Similarly, staff-management relations are a particularly complex and sensitive task, given that staff are represented by around 17 staff unions organized along the lines of trade unions and one inter-staff unions committee.</p> <p>In addition to leading the Department at headquarters (Amman and Gaza), the incumbent provides technical direction to the human resources teams across five field locations such as the Gaza field location with around 14,000 personnel, including guiding, reviewing and monitoring their activities and adherence to the existing framework of policies and procedures. Providing authoritative advice to the Commissioner-General and the senior management of the organization is a critical role considering the persistent financial crisis of the Agency and its commitment to management and modernization reforms.</p>

Section 26 Palestine refugees

<i>Action</i>	<i>Posts</i>	<i>Grade</i>	<i>Description</i>	<i>Reason for change</i>
Redeployment (geographical)	1	D-2	Redeployment of the post of Director of the Department of External Relations and Communications from Jerusalem to Amman	The staff of the Department of External Relations and Communications are located in Jerusalem, Gaza and Amman. As UNRWA seeks to find new avenues to raise sufficient resources, a priority focus for the Director of the Department is to develop the Agency's capacity to strengthen its engagement with Arab partners (who are present through their embassies in Amman) and to build the Agency's private sector fundraising capacity. With two senior external relations staff (at the D-1 level) already based in Jerusalem (covering communications and donor partnerships, respectively), and with the Arab Partners Unit and its Private Partnerships Division based in Amman, UNRWA has determined that it is of strategic importance that the Director (D-2) be based in Amman instead of the current location in Jerusalem. This presence in Amman would enable the Agency and its Department of External Relations and Communications to prioritize strategic fundraising priorities and ensure constant coordination with the Executive Office and programme staff based in Amman.
	1	P-5	Redeployment of the post of Regional Ombudsman from Amman to Jerusalem	The main functions of the Regional Ombudsman are: (a) the provision of informal conflict resolution services to UNRWA staff members; (b) the supervision of and support for personnel other than the Regional Ombudsman; (c) outreach and conflict competence- and skill-building for UNRWA headquarters and field office staff; and (d) systemic feedback to UNRWA senior management. As approximately 60 per cent of the Agency's workforce are employed in the Gaza and West Bank field offices, basing the Regional Ombudsman post in Jerusalem would provide easier and faster access to the Regional Ombudsman's services for the majority of the Agency's staff. Moreover, this geographical redeployment would facilitate communication and synergies with the Legal Assistance Office and the Department of Legal Affairs, which are both based in Jerusalem, in order to address issues in a timely and effective manner, and would lead to streamlined processes and procedures. Finally, as the Internet is not always reliable in Gaza, the proximity of the office to Gaza would be beneficial.
	1	P-4	Redeployment of the post of Donor Relations and Communication Officer (P-4) from Beirut to Jerusalem	Given the Agency's precarious financial situation, it has identified the need to strengthen its capacity for fundraising and donor relations with some key institutional donors, including European donors. It is therefore proposed that the post of Donor Relations and Communication Officer (P-4) be redeployed from Beirut to Jerusalem, where key institutional counterparts have offices.