
Thirty-First meeting of the Council
Abu Dhabi, 21-22 May 2026

Context: Pursuant to decision C/3/DC/3, the Administration and Finance Committee (hereafter “AFC” or “Committee”) met on 6 May 2026. It reviewed matters related to the Progress Report of the Director-General on the Implementation of the Work Programme and Budget for 2026-2027, including the Report of the Director-General on Work Programme and Budget 2026-2027: Contingency Implementation Plan, Report of the Director-General on Human Resources Management and Trends, Audited Financial Statements of IRENA for 2025, 2025 Annual Report of the Provident Fund Management Board on Operations of the Staff Provident Fund of IRENA, Activities of the Internal Audit Office and Internal Audit Recommendations and Action Taken and Oversight Audit Committee.

Outcome: A set of views and comments captured by the Chair in his summary below to be presented to the Council at its thirty-first meeting on 21-22 May 2026.

Chair’s Summary of the outcome of the Administration and Finance Committee Meeting

The following comments and recommendations were made:

1. Introduction

- The Chair of the Administration and Finance Committee (AFC), His Excellency, Avondale Paul, Permanent Representative to IRENA, Ambassador of the Commonwealth of Dominica welcomed Members and IRENA delegations, both in Abu Dhabi and online, and acknowledged the AFC Vice-Chair, Dr. Nawal Al-Hosany, and IRENA Deputy Director-General Gauri Singh. The meeting agenda was adopted without objection.
- The Chair recalled the informal AFC meeting held on 6 May 2026, during which the Committee had considered the Contingency Implementation Plan, the 2025 Audited Financial Statements, and the first quarter 2026 financial performance update. He expressed appreciation to the Secretariat for the quality and improvements in the financial and administrative reporting provided to Members, noting that the enhanced reporting practices contributed to more informed and effective oversight and decision-making by the Committee. The Chair further acknowledged the efforts of the Secretariat teams working under increasingly difficult operational and financial circumstances.
- The Chair highlighted the importance of clear, data-driven reporting and regular financial updates to support informed decision-making and risk identification. He further expressed appreciation to the Government of the United Arab Emirates for its commitment to support the upgrading and enhancement of the Agency’s accounting and financial reporting systems, noting that such support would contribute significantly to strengthening IRENA’s financial management capabilities and reporting efficiency. The Chair also

stressed the shared responsibility of Members and the Secretariat to ensure engagement and accountability, and highlighted key agenda items for discussion, including budget implementation, human resources, and audit activities.

2. Progress Report of the Director-General on the Implementation of the Work Programme and Budget for 2026-2027

- The Deputy Director-General introduced the agenda item and highlighted the increasingly constrained financial environment under which the Secretariat was operating. She noted that the Secretariat had developed a pragmatic Contingency Implementation Plan to align implementation and expenditure with projected resource availability under a projected shortfall equivalent to approximately 22 per cent of assessed contributions.
- The Secretariat presented the financial and administrative matters under the Progress Report of the Director-General on the Implementation of the Work Programme and Budget for 2026–2027 (C/31/2) and the Report of the Director-General on Work Programme and Budget 2026-2027: Contingency Implementation Plan (C/31/3).
- The Secretariat informed Members that the approved biennium budget of USD 64.8 million for the 2026-2027, comprising USD 44.8 million in assessed contributions and USD 20 million in core non-assessed contributions from Germany and the United Arab Emirates. Overall budget utilisation across all funding sources reached approximately 30 per cent as of 31 March 2026. It was further noted that core non-assessed contributions from the UAE and Germany had reached an execution rate of 28 per cent, while total core budget implementation, including commitments and expenditures, amounted to USD 19.3 million.
- The Secretariat informed Members that assessed contributions for 2026 of USD 6.1 million had been received as of March 31, 2026. Subsequent contributions increased the total collection to USD 8.2 million, representing a 37 per cent collection rate.
- The Secretariat further reported that total core non-assessed contributions reached USD 8.76 million following additional contributions from the United Arab Emirates, representing an 88 per cent collection rate, and expressed appreciation to the United Arab Emirates and Germany for their continued support and timely payments.
- The Secretariat informed Members that voluntary contributions totalling of 3.62 million had been received during the reporting period to support implementation of the approved Work Programme. The Secretariat also noted that an additional USD 0.94 million had been received from the Government of Flanders, the United Kingdom of Britain and Northern Ireland, the United Arab Emirates, and the World Maritime University.
- The Secretariat reported that 205 posts had been approved under the core and voluntary contributions budgets for the biennium. As of 31 March 2026, 176 positions were filled, 7 positions were under recruitment, and 22 positions remained vacant.
- The Secretariat presented the Contingency Implementation Plan developed in response to Member guidance and the evolving financial outlook. It was noted that the Contingency

Implementation Plan reflected a reduction of USD 9.85 million, or 22 per cent, in core assessed contributions in order to align implementation and expenditure planning with projected resource availability. Implementation and expenditure planning were being calibrated against projected receipts and cash availability.

- The Secretariat presented the cost-containment measures integrated into the 2026–2027 baseline, including suspension of non-obligatory spending, restrictions on recruitment under the core budget, review of procurement and contractual arrangements, stricter travel controls, and deferral of non-critical system enhancements unless externally funded. The Secretariat emphasized that many efficiency gains had already been realized during previous budget cycles and that further reductions increasingly affected delivery capacity rather than discretionary spending.
- The Secretariat recalled that the Agency’s core budget had remained flat in nominal terms since 2018 while personnel costs had continued to increase, including due to recent salary adjustments approved by the International Civil Service Commission for General Service staff in Bonn and Abu Dhabi. As personnel costs represented the largest component of the core budget, the reduction in assessed resources required significant staffing measures. Members were informed that a total of 53 positions were affected, including 6 abolished posts, 31 frozen posts, and 16 delayed recruitments. In addition, 21 positions remained subject to renewal only if additional voluntary contributions were secured, while 6 positions remained under review. The Secretariat noted that these measures, while necessary for cost containment, also created sustained pressure on delivery capacity.
- The Secretariat emphasized that the Contingency Implementation Plan represented a controlled, disciplined, and necessary response to the current financial situation and ensured compliance with IRENA’s Financial Regulations and Rules by aligning implementation with available resources while maintaining institutional integrity. The Secretariat reiterated that voluntary contributions remained supplementary in nature and could not substitute for assessed contributions. The Secretariat further emphasized that predictable and reliable funding remained essential to sustaining delivery capacity and preserving institutional continuity.
- A delegation requested clarification regarding the treatment and reporting of in-kind contributions, and the impact of the contingency framework on activities supported through voluntary contributions. Questions were also raised concerning the treatment of externally funded travel, conflict-of-interest safeguards, and the proposed framework for secondments and personnel on loan arrangements. The delegation suggested that the Secretariat presents a note on secondments that would include both current practices and proposed future arrangements, including considerations relating to transparency, geographical representation, and institutional balance. Additionally, the delegation requested that the Secretariat includes in-kind update in the presentation of the progress report to the Council.
- For clarity purposes, the Chair requested additional clarification on different types of IRENA funding sources, i.e. core assessed, non-assessed, and voluntary contributions.

- The Secretariat provided additional explanation regarding the Agency's funding structure including the distinction between assessed contributions, core non-assessed contributions and voluntary contributions, and how these funding sources support the implementation of the Work Programme and Budget. The Secretariat clarified that voluntary contributions primarily finance additional programme activities, events, publications, travel and related delivery costs. Regarding secondments and personnel loans, the Secretariat confirmed that the Agency intended to move toward a more structured, inclusive and transparent approach for seconded and loaned personnel. It was noted that previous arrangements had arisen through bilateral approaches from interested parties, whereas the future approach would identify suitable functions and circulate opportunities broadly to all Members in the interest of transparency and equal access. The Secretariat indicated that further information and a proposed framework would be shared with Members.
- A delegation expressed appreciation for the Secretariat's presentation and informative discussions, emphasizing the importance of financial stability, transparency, and continued dialogue with Members. The delegation reiterated the Member State's commitment to fulfilling its financial obligations despite temporary budgetary constraints and informed the Committee that a partial payment would be made in the near term, while efforts would continue to settle the remaining balance as soon as possible.
- The Chair noted the importance of the timing of assessed contribution notifications, highlighting that many governments operate within fixed budget cycles. It was observed that if contribution requests are received too late, they may not be incorporated into national budgets, limiting timely payments. The Chair suggested that the Secretariat engage with Member States to identify optimal timing for issuing assessed contributions, ensuring that most countries can include them in their budget planning processes.

3. Report of the Director-General on Human Resources Management and Trends

- The Deputy Director-General introduced the Report of the Director-General on Human Resources Management and Trends, contained in document C/31/5, noting that it provides an update on staffing, resource allocation, staff engagement, succession planning, recruitment, turnover and vacancy trends, and that the scope of certain HR activities remains subject to the availability of funds within the approved budget.
- The Secretariat presented the report and informed the Committee that, under the prevailing liquidity constraints, the Secretariat is applying a prioritised approach to workforce and resource management, aligned with the approved Work Programme and budget, the Contingency Implementation Plan, and the continuity of critical functions. The Secretariat noted that temporary control measures, including the suspension of non-critical expenditure and strict controls on recruitment and contract extensions, remain in place, and that staff engagement continues to be supported through structured communication and the Employee Assistance Programme.
- The Secretariat further informed the Committee that succession planning measures developed since 2023 have been partly implemented, with the recruitment of the Director, Knowledge, Policy and Finance Centre completed, the Internal Auditor selection finalised, and the recruitment of the Chief, Operations Management and Liaison in IITC Bonn at an advanced stage. She noted that limited budgetary flexibility during 2024 and 2025 had

constrained the full implementation of planned transitions, and that most core vacant posts remain under recruitment freeze pending an improvement in the financial situation.

- The Secretariat informed the Committee that, as of 31 March 2026, 183 of 205 core and project staff positions were filled or under recruitment, with 176 current staff in the Professional and above and General Service categories. The overall vacancy rate stood at 14%, and turnover for the first quarter of 2026 stood at 2%, noting that this quarterly rate should not be compared directly with historical annual data.
- The Committee noted that, as of 31 March 2026, 10 staff members had separated upon reaching the maximum tenure limit and a further 3 staff members had separated during the first quarter of 2026.
- The Secretariat informed the Committee that the average length of service stood at 5.5 years for current staff (4.8 years for Professional staff and 8.2 years for General Service staff), and at 3.3 years for separated staff, while the historical average turnover and vacancy rates stood at approximately 14% and 17%, respectively. The Secretariat noted that tenure-driven separations, combined with the recruitment freeze, continue to pose risks to knowledge transfer and service continuity, and that mitigation measures include internal development and redeployment, enhanced outreach and the targeted use of temporary workforce support arrangements, although such measures do not replace recruitment for key vacant positions.
- The Secretariat informed the Committee on gender balance, with the workforce comprising 46% female and 54% male staff, representing a marginal shift from 47% female and 52% male in the previous Council report. The Secretariat stated that female representation stood at 42% among Professional staff and 62% among General Service staff, that gender representation was most balanced at the P-3 and DG/DDG levels, and that female representation was strongest at the P-1 level and more limited at the D-1 level. The Secretariat further noted that the recruitment freeze limits immediate corrective measures, although the data will continue to inform future workforce planning priorities.
- A delegation requested information on the proportion of support functions compared with programmatic or core functions across the Agency, including the distribution of staff and consultants. The Secretariat informed the Committee that 79% of staff are at the Professional and above level and 21% at the General Service level, and that, out of 205 approved staff positions, 35 are in Administration and Management Services, with the remaining positions distributed across other divisions. The delegation further noted that the report contains staff and consultants by division in the organisational chart, and that a clearer presentation of staff distribution distinguishing core and support functions, including consultants, would be useful for future consideration.
- A delegation welcomed the transparency of the report and the acknowledgement of the recruitment freeze as a high-risk area and commended the Secretariat for its disciplined approach to budget management under the prevailing financial constraints. The delegation requested clarification on the criteria applied to distinguish critical and non-critical posts, whether such assessments are regularly reviewed and by whom, and how the Secretariat assesses its delivery capacity under the current Work Programme in view of the 14% vacancy rate and continuing recruitment freeze. The delegation further raised the combined challenge of tenure-related separations and the recruitment freeze, highlighting

the importance of knowledge retention, institutional continuity and credibility vis-à-vis external partners, and welcomed the finalisation of the recruitment process for the Internal Auditor given the importance of internal oversight under conditions of financial distress.

- In response, the Secretariat informed the Committee that decisions on positions to be filled or kept vacant are guided by a combination of considerations, including statutory requirements and obligations, critical activities, positions encumbered by staff reaching tenure limits, alignment with the Work Programme, compliance with legal obligations, contract renewals, institutional oversight needs, and prevailing financial conditions. The Secretariat noted that the assessment is undertaken and reviewed by the Secretariat's senior management and remains subject to adjustment as financial circumstances evolve. Furthermore, the Secretariat informed that delivery constraints are being felt across the Agency, as also reflected in the presentations of programmatic directors, in the Contingency Implementation Plan and in the related results-based framework.
- The Chair requested information on the staff learning and development opportunities currently available, the programmes in place to sustain staff morale and motivation, including non-monetary recognition initiatives, and on whether any staff benefits or entitlements had been reduced or abolished as part of the staff cost savings under the Contingency Implementation Plan.
- In response, the Secretariat informed the Committee that, although funding constraints have limited a comprehensive approach to learning and development, the Secretariat maintains subscriptions to Coursera and LinkedIn Learning, which provide staff with access to training on various topics, including renewable energy, artificial intelligence, reporting and workplace tools. The Secretariat acknowledged that, while the Agency does not currently have a structured approach to staff morale and recognition due to resource limitations, non-monetary initiatives, such as employee recognition and social engagement activities, could be further explored subject to available capacity and resources.
- The Secretariat further informed the Committee that the cost reductions under the Contingency Implementation Plan had been applied at the position level and that the Secretariat had not reduced or eliminated individual entitlements and benefits, as IRENA's framework on salary, entitlements and benefits is grounded in the International Civil Service Commission system. The Secretariat noted that there are no individual cafeteria, food, communication or transport-related allowances beyond those provided under the ICSC framework and further informed the Committee that the previously partially subsidised staff bus service between Abu Dhabi and IRENA Office had been discontinued in the previous year.
- The Chair thanked Members for their questions and observations. The Deputy Director-General stated that the Secretariat had taken note of the suggestions and would seek to provide further information on matters that could not be fully addressed during the meeting.
- The AFC took note of the Report of the Director-General on Human Resources Management and Trends, contained in document C/31/5, and the interventions and recommendations made on these matters.

4. Audited Financial Statements of IRENA for 2025

- The Deputy Director-General introduced the agenda item and presented the Audited Financial Statements of IRENA for the year ended 31 December 2025, as contained in document C/31/6. She informed Members that the External Auditor had issued an unqualified audit opinion confirming that the financial statements fairly presented the Agency's financial position and performance for the year. The Deputy Director-General noted that, while the Agency remained financially sound due to disciplined cost-saving measures and reduced expenditure levels, liquidity pressures arising from increasing outstanding contributions continued to require close monitoring.
- The Secretariat presented the Audited Financial Statements of IRENA for 2025 and informed Members that the financial statements had been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and submitted pursuant to Financial Regulation 12.2. The Secretariat highlighted that the Agency closed the financial year with a surplus of approximately USD 2.5 million. Total revenue amounted to USD 59.4 million, while total expenditure decreased to USD 56.9 million, reflecting reductions across procurement, travel, staff-related and operating expenditures resulting from deliberate expenditure control measures implemented across the Secretariat.
- The Secretariat further informed Members that the collection rate for assessed contributions declined to approximately 74 per cent in 2025, compared to 95.8 per cent in 2024, primarily due to the non-payment of the assessed contribution of the United States of America. It was noted that contribution receivables increased significantly during the year and that this matter had been reflected in Note 23 of the financial statements and referenced by the External Auditor.
- The Secretariat reported that voluntary contributions remained stable and continued to represent a significant portion of the Agency's funding structure. The Secretariat also noted that cash and cash equivalents declined during the reporting period, reflecting lower contribution receipts and continued operational expenditure requirements, while emphasizing that the Agency's liquidity position remained adequate for near-term operations.
- A delegation took note of the unqualified audit opinion and commended the Secretariat for maintaining financial discipline under exceptionally difficult conditions. The delegation welcomed the 2025 surplus but highlighted that it resulted from enforced spending cuts rather than improved revenue generation. The delegation further enquired how the negative operating cash flow of USD 4.6 million in 2025 would affect the working capital fund. The Secretariat responded that the Agency uses the working capital fund each year to support liquidity requirements; however, it is not considered available funding for expenditure. The Secretariat explained that this is a temporary measure until contributions are received from Members.
- The delegation further noted that consultant and contractual service costs totalled USD 25.9 million in 2025, exceeding staff costs of USD 18.6 million. The delegation referred to Note 16, which provided a breakdown of the USD 25.9 million, noting that approximately 70 per cent of these costs related to staff-related expenditure. The delegation questioned whether the Agency could further distinguish between these costs in the financial statements. The Secretariat responded that Note 16 had been added following a previous

request from Members. However, the Secretariat assured Members that additional disclosures could be provided depending on Members' specific requirements.

- The Chair noted the possibility of recognizing an allowance for doubtful debt in relation to the Government of the USA's unpaid contributions. The Chair emphasized that this outstanding amount is a matter of concern in both the short and long term.
- The Chair further inquired about the USD 1.6 million unused contribution disclosed in Note 9, to which the Secretariat responded that it represented a surplus from the previous biennium, consisting mainly of interest revenue.
- The Secretariat stated that the delegation's remarks regarding the significant financial pressure highlighted the risk that, over the long term, the Agency's ability to attract additional voluntary contributions could be weakened. The Secretariat further stated that structural changes would need to be considered in the MTS as the Agency moves forward.
- The AFC took note of the report and decided to submit it to the Council for its consideration.

5. 2025 Annual Report of the Provident Fund Management Board on Operations of the Staff Provident Fund of IRENA

- The Chair of the Staff Provident Fund Management Board introduced the '2025 Annual Report of the Provident Fund Management Board on Operations of the Staff Provident Fund of IRENA' contained in document C/31/9.
- The AFC took note of the report and decided to submit it to the Council for its consideration.

6. Report of the Director-General on the Activities of the Internal Audit Office, and Internal Audit Recommendations and Actions Taken

- The Deputy Director-General introduced the 'Report of the Director-General on the Activities of the Internal Audit Office, and Internal Audit Recommendations and Actions Taken', contained in document C/31/8.
- The AFC considered the report and decided to submit it to the Council for its consideration.

7. Oversight Audit Committee

- The AFC Chair recalled the discussion held at the 29th Council meeting on this matter, noting it was agreed that once the Oversight Audit Committee (hereafter "OAC") is operational, it will address issues relating to the selection and appointment process of the external auditor.
- The AFC Chair stated that the Council will appoint the members of the OAC at its upcoming 31st meeting. He underscored the critical importance of establishing the OAC as a central pillar of sound governance within IRENA. Furthermore, he indicated that the

OAC represents an essential institutional framework that will strengthen transparency, reinforce accountability, and enhance the overall integrity of the Agency's financial and operational systems.

- The AFC Chair indicated that only with the full engagement of Council Members can IRENA realise the maximum benefits of this important governance mechanism. This engagement ensures the OAC functions with the required authority, independence, and effectiveness, delivering its full value under the Council's active, consistent, and committed support. He also added that once the OAC starts its work, the AFC will be working closely with the latter on the review of the terms of reference of the external auditor and other issues identified for joint collaboration.
- The AFC Chair concluded by thanking Members for strengthening IRENA's institutional foundations and noted that the Committee took note of the update on this matter.

8. Any other business

- A delegation requested an update on the institutional and legal arrangements for the Vienna Office, including the status of the agreement with the Government of Austria and the announcement of vacancies for the Office.
- The Secretariat informed the Committee that discussions relating to the institutional arrangements for the Vienna Office were in the final stages, while budgetary discussions with the Government of Austria were still being finalized. The Secretariat noted that current efforts focused on preparatory planning, including identification of tentative premises and assessment of operational requirements.
- The Secretariat further explained that two positions, at the P-4 and General Service levels, had been classified and advertised in order to avoid delays in the recruitment process once all legal, institutional and budgetary arrangements were finalized. The Secretariat clarified that no appointments or financial commitments would be made until all arrangements had been concluded and funding had been received from the Government of Austria.
- The Chair sought clarification on whether the Austrian Government would cover the operational costs of the Office. The Secretariat clarified that the Government of Austria would be required to fully cover the projected costs of the Vienna Office.
- The Chair thanked Members, observers and the Secretariat for their active participation and constructive engagement throughout the meeting. He expressed appreciation for the professionalism and efforts of the Secretariat in preparing the documentation and presentations under challenging operational and financial circumstances. The Chair further expressed his appreciation to the Secretariat, noting the precision, discipline and commitment required in financial management and commending the clarity with which technical financial matters were presented to the Committee.
- The Chair concluded that the discussions reflected the Committee's shared commitment to maintaining sound financial governance, transparency and institutional accountability, and confirmed that the Chair's Summary would be presented to the Council at its thirty-first meeting.



31st IRENA Council and related meetings

Administration and Finance Committee Meeting

**Progress Report of the Director-General on the
Implementation of the Work Programme and
Budget**

and Contingency Implementation Plan

C/31/2 and C/31/3

20 May 2026 | Abu Dhabi

Core Assessed Budget:

- Approved:
USD 44.8 million
- Utilised:
USD 13.8 million
- **Execution rate: 31%**

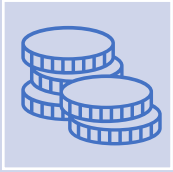
Core Non-Assessed (UAE and Germany):

- Approved:
USD 20 million
- Utilised:
USD 5.1 million
- **Execution rate: 28%**

Total Core Budget

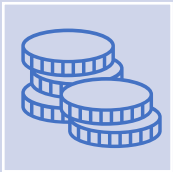
- Approved:
USD 64.8 million
- Utilised:
USD 19.3 million
- **Execution rate: 30%**

Execution rates reflect implementation status as of 31 March 2026 and include commitments and expenditures.



As of 31 March 2026:

- Received: USD 6.1 million
- Collection rate: 27%

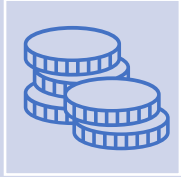


As of now (17 May 2026)

- Additional received: USD 2.1 million
- Total received: USD 8.2 million
- Collection rate: 37%

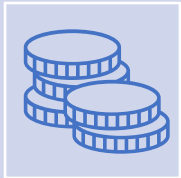


Active follow-up with Members is ongoing



As of 31 March 2026:

- Received: USD 5.45 million



As of 15 May 2026:

- Additional received: USD 3.31 million
- Total received: USD 8.76 million (UAE USD 3.31 million and Germany USD 5.45 million)



Collection rate of 88% of approved budget



As of 31 March 2026:

- Received: USD 3.62 million



Additional voluntary contributions received since 31 March 2026:

- USD 0.94 million received from Flanders Government, United Kingdom of Great Britain and Northern Ireland, United Arab Emirates and World Maritime University.



As of 15 May 2026:

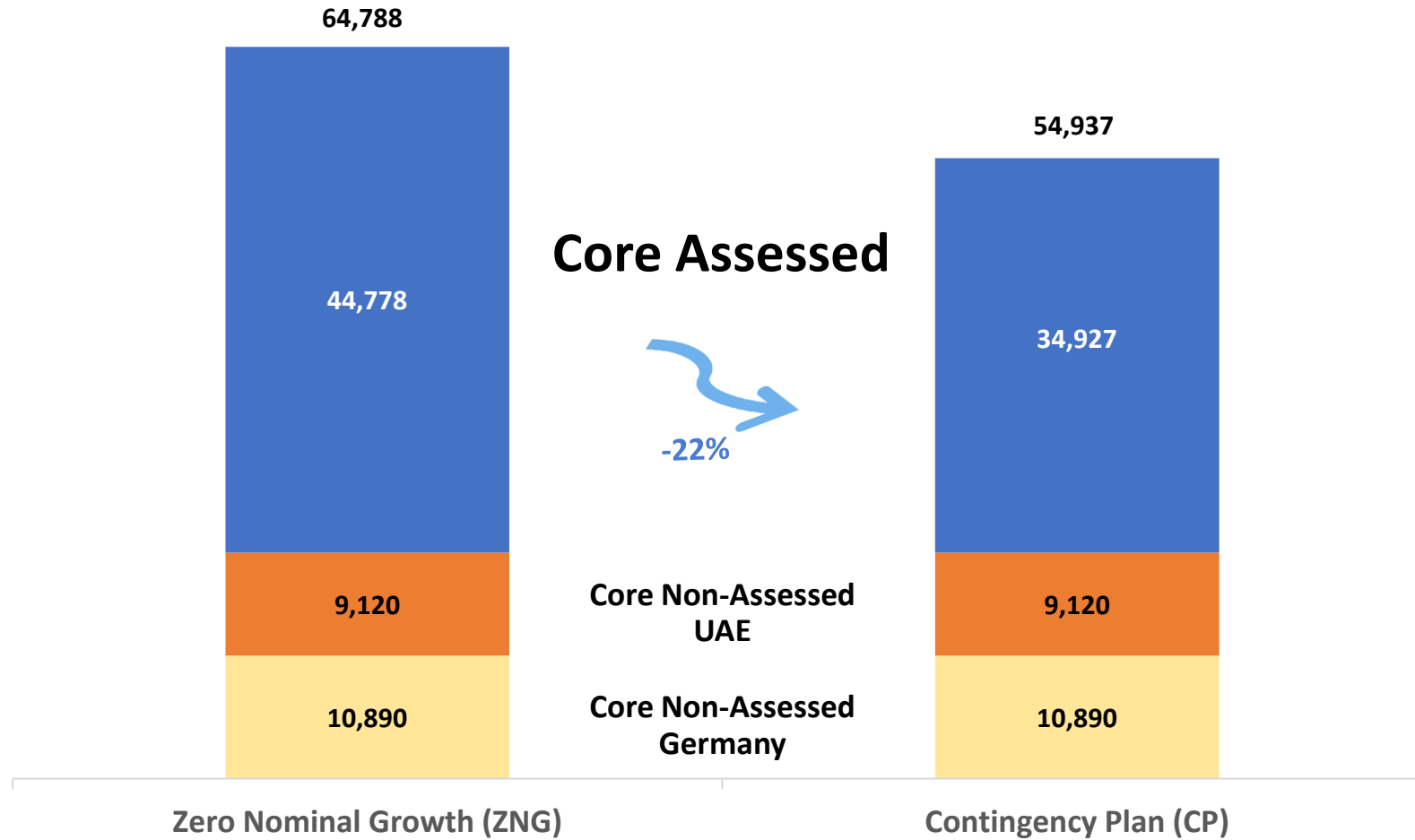
- Received: USD 4.56 million

Total posts approved:
205 (core and VCs)

As of 31 March 2026:
176 filled, 7 under
recruitment, 22 vacant

Recruitment aligned
with programme
delivery and funding

Implementation aligned with projected resource availability



Note: Values are rounded and presented in thousands of USD

Assessed contributions are a legal obligation under Article XII of the IRENA Statute and Financial Regulation 6.2. Financial Regulation 4.8 requires expenditure to be managed against available cash.

USD 9.8M

Projected biennium shortfall
(US assessed contribution, 2026–2027)

22%

Share of core assessed
budget affected

USD 1.6M

Working Capital Fund
(insufficient to bridge biennium gap)

27%

2026 contributions received
as of 31 March 2026

- Non-payment of the US assessed contribution for 2026–2027 creates a structural shortfall against the approved ZNG budget. The Working Capital Fund cannot bridge a gap of this magnitude.
- Expenditure planning is calibrated against projected contribution receipts.
- Assembly decision A/16/DC/2/Rev.1 directs the DG to implement the Work Programme within available resources. This Contingency Implementation Plan fulfils that mandate.

2 | 2026–2027 Biennium Budget under the Contingency Plan

Core assessed contributions reduced by USD 9.85M (22%). Non-assessed contributions unaffected.

Division	ZNG	Contingency	Variance	%
Country Engagement and Partnerships	8,426	6,572	(1,854)	(22.0)
IRENA Innovation & Technology Centre	10,890	10,890	–	–
Knowledge, Policy & Finance Centre	10,500	8,190	(2,310)	(22.0)
Project Facilitation and Support	3,421	2,668	(753)	(22.0)
Office of the Director-General	18,288	15,739	(2,549)	(13.9)
Administration & Management Services	13,263	10,878	(2,386)	(18.0)
GRAND TOTAL	64,788	54,937	(9,851)	(15.2)

A Expenditure Controls & Prioritisation

All non-obligatory spending suspended. Only statutory mandates, contractual obligations and critical programme outputs may proceed. All divisions plan against the constrained envelope.

B Staffing & Personnel Cost Management

Recruitment freeze under core budget; exceptions require DG approval. Vacant posts not automatically filled. Redeployment and consolidation of functions prioritised. Paid overtime suspended. Consultancy limited to output-critical cases.

C Contract Renegotiation & Operational Costs

Structured review of all recurring contracts. Early 5% reduction secured on medical insurance. Non-essential subscriptions cancelled. Software licence consolidation implemented where feasible.

D Travel

Strict prior justification required. Remote participation the default. External organiser coverage actively pursued to reduce cost to the Agency.

E Systems & Processes

Planned system enhancements deferred unless separately funded. ICT focused on continuity, stability and security of critical systems. Limited automation pursued within existing capabilities.

Secretariat-Wide Positions Impacted

6

Posts Abolished

VC-funded posts no longer viable

31

Posts Frozen

Vacant or tenure-expiry; not to be filled

16

Delayed Recruitment

Recruitment deferred by 3–18 months

53

Total Posts Affected

Across all divisions

Division	Abolished	Frozen	Delayed	Under Review / VC-conditional	Key Risk
Country Engagement and Partnerships	-	1	9	-	Regional engagement and RETO delivery reduced
IRENA Innovation & Technology Centre	4	3	4	-	Programme delivery reduced; innovations workstream at risk
Knowledge, Policy & Finance Centre	2	3	5	9	Jobs report 2026 not deliverable; socioeconomics leadership gap
Project Facilitation and Support	-	1	1	13	Technical advisory services and project facilitation at risk
Office of the Director-General	-	6	4	5	NY Office absent; legal adviser discontinued; COS VC posts at risk
Administration & Management Services	-	9	1	-	ICT oversight, Budget, Finance, Procurement capacity reduced

As reflected in Annex 1 of C/31/3. An additional 21 posts subject to VC renewal; 6 under review.

1

Legal Obligation Fulfilled

The Contingency Implementation Plan is the Secretariat's fulfilment of its obligation under Financial Regulation 4.8 to manage expenditure against available resources.

2

Significant Institutional Pressure

53 posts are affected agency-wide: 6 abolished, 31 frozen, 16 delayed.

3

Core Functions Protected; Trade-offs are real

Statutory and operationally critical functions are maintained. Trade-offs are longer service timelines, reduced analytical capacity and deferred ICT and system investments.

4

Resource Mobilisation Under Way

USD 2.1 million in voluntary contributions secured. Further proposals are under discussions. These are supplementary and do not offset the structural assessed contribution shortfall.

5

Assessed Contributions Remain the Foundation

Full and timely payment of assessed contributions by all Members is the single most direct action available to restore the Agency's delivery capacity.



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31st IRENA Council and related meetings

Administration and Finance Committee Meeting

Report of the Director-General on Human Resources Management and Trends

C/31/5

20 May 2026 | Abu Dhabi

Resource Allocation Approach

- Prioritized allocation of financial and human resources under liquidity constraints.
- **Guiding principles:** alignment with Work Programme, financial prudence, continuity of critical functions, accountability, and transparency.
- **Temporary control measures** in effect: suspension of non-critical expenditure, strict recruitment controls, and prioritisation of statutory and operational continuity.

Staff Communication & Engagement

- Structured communication approach: Agency-wide town halls, written communications, Staff Association engagement, divisional meetings.
- Division Directors and line managers maintain open channels to explain the financial context and address staff concerns.
- Staff Association engagement sustains constructive dialogue and allows concerns to be raised transparently.
- HR specialists provide ongoing counselling; confidential support available through the Employee Assistance Programme under the IRENA health insurance plan.

Exit Survey Insights 2018-2026

- **Leading reasons for staff exit:** alternative job opportunity, family reasons and lack of career opportunities.
- **Highest satisfaction aspects:** relationships with colleagues, entitlements and benefits, and supervisor relationships.
- **Lowest satisfaction aspects:** career development, training and learning options, and inter-divisional communication.

Completed



- Director, Knowledge, Policy and Finance Centre

Final Stage



- Internal Auditor
- Chief, Operations, Management and Liaison (IITC Bonn)

Current Constraints



- Budgetary deficit and limited flexibility continue to constrain planned staff transitions.
- Most core vacant posts are under recruitment freeze until the financial situation improves.
- Risk areas include knowledge transfer and service continuity.

Mitigation Measures



- Internal staff development and redeployment.
- Enhanced outreach and targeting of alternative contract modalities (complementary personnel).
- Align succession and talent acquisition plans with critical needs and limited resources

HR Trends at a Glance

All figures cover Professional and above and General Service staff on fixed-term appointments (core and non-core budget).

205

Total Posts

↓ from 207 (C/30)

183

Posts Filled / Under Recruitment

↓ from 193 (C/30)

176

Active Staff Members

≈ stable (175 at C/30)

14%

Overall Vacancy Rate (Q1 2026)

↓ from 15% (Aug 2025)

2%

Turnover Rate (Q1 2026)

Q1 only – not comparable to annual (15% avg)

5.5 yrs

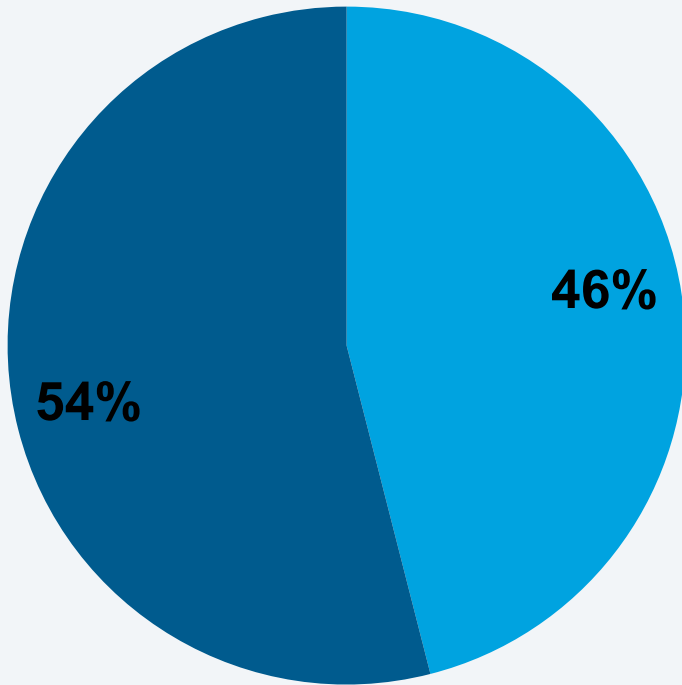
Avg. Length of Service (current staff)

↑ from 5.2 yrs (C/30)

Gender Balance

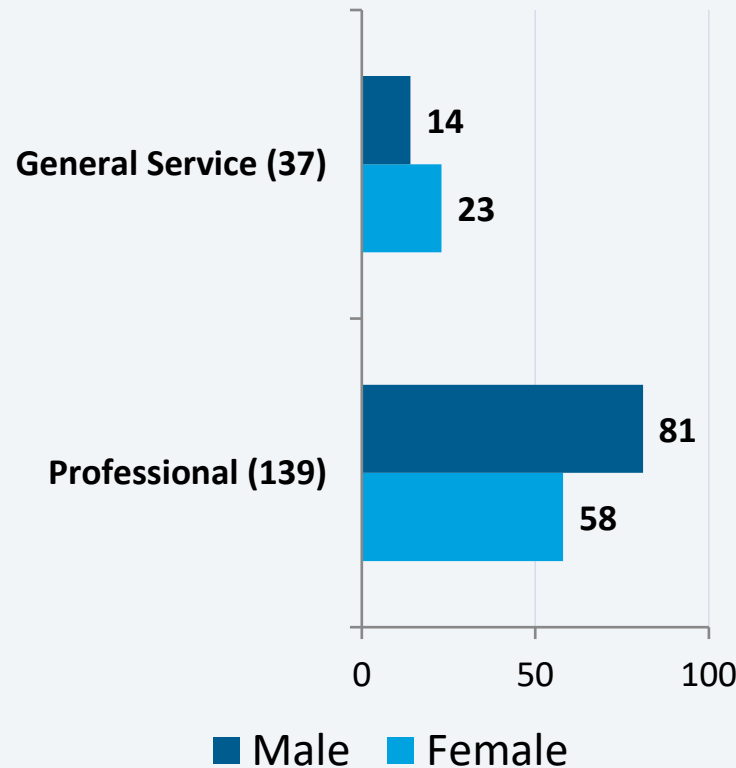
As of 31 March 2026

Overall (176 staff)



■ Female (46%) ■ Male (54%)

By Employee Category



C/31 vs C/30 Comparison

- Overall: 46% female / 54% male (C/30: 47%F / 53%M) — marginal shift.
- Professional: 42% female (58F, 81M) .
- General Service: 62% female (23F, 14M) — unchanged.
- Representation most balanced at P-3 (50%) and DG/DDG (50%).
- Highest female representation: P-1 (83%) and D-1 (20%).

Thank You





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31st IRENA Council and related meetings

Administration and Finance Committee Meeting

Audited Financial Statements of IRENA for 2025

C/31/6

20 May 2026 | Abu Dhabi

Reporting Period

Financial statements cover the period from 1 January to 31 December 2025

Accounting Standards

Prepared in accordance with the International Public Sector Accounting Standards (IPSAS)

Audit Opinion

The External Auditor submitted an unqualified audit opinion

Audit Recommendations

Asset recommendation from 2024 closed.
New concern: contributions receivable (USD 6.7M)

Financial Performance Variance Analysis

Result for 2025

+USD 2.5M

SURPLUS

vs deficit of USD 2.3M in 2024

Total Revenue

USD 59.4M

▲ **+0.7M vs 2024**

Total Expenses

USD 56.9M

▼ **-4.1M vs 2024**

Assessed
Contributions

USD 22.4M

Collection: 74.1% ⚠

Voluntary Cash

USD 28.1M

▲ **+0.5M vs 2024**

In-Kind
Contributions

USD 7.8M

▲ **+0.3M vs 2024**

Improvement driven primarily by reduced expenditure, not revenue growth.

Financial Position Variance Analysis

Total Assets

USD 48.3M

-1.3% vs 2024

Total Liabilities

USD 9.3M

-19.4% vs 2024

Net Assets

USD 39.0M

+4.3% vs 2024

↓ Cash -USD 4.6M

Fell from USD 41.0M to USD 36.4M. Driven by lower contribution receipts. Adequate for near-term operations.

⚠ Receivables +USD 4.4M

Contributions receivable rose from USD 2.3M to USD 6.7M — almost entirely the uncollected US 2025 assessed contribution.

↓ Payables -USD 2.6M

Current payables fell from USD 4.0M to USD 1.4M. Prior year included USD 1.9M surplus distributed to Members Jan 2026.

✓ Employee Benefits stable

Broadly unchanged at USD 6.7M.

Movement Fund Balances and Reserves

Opening Balance
31 December 2024

USD 37.4M

Capitalisation reserve **1,927**

Working Capital Fund **1,600**

Accumulated surplus **33,839**

Movements during 2025

Surplus for the year **+2,518**

Capitalisation reserve (net) (508)

Transfers out **(480)**

Apportionment to Members
(2027) **(434)**

NET MOVEMENT +1,604

Closing Balance
31 December 2025

USD 39.0M

Capitalisation reserve **1,419**

Working Capital Fund **1,600**

Accumulated surplus **35,951**

All figures USD '000

Apportionment: interest revenue of USD 433,698 earned on core budget funds during 2024–2025 biennium will be credited to Members on 1 January 2027 per Financial Regulation 8.10

Other Financial Performance Analysis

Budget Utilisation — 2024–2025 Biennium

Approved biennium budget
USD 64.8M

Total utilised
USD 60.6M

Biennium utilisation rate
93.5%

Annual 2025 rate
74.7%

*Biennial structure —
commitments carry forward*

Voluntary contributions (cash + in-kind): USD
35.8M | 47% of total revenue | 28 donors

US WITHDRAWAL — NOTE 23 (Non-Adjusting Event)

- 7 January 2026 — Presidential Executive Order announced intention to withdraw**
- USA contributes app. 22% of IRENA assessed budget — USD 4.8M per year
- USD 4.4M in 2025 assessed contributions outstanding at 31 December 2025**
- Post-balance sheet event: statements not restated (IPSAS 14)
- US retains full Member rights and obligations until formal withdrawal under Article XV of IRENA Statute

Secretariat response:

Continued engagement with the Members • Resource reallocation • Hiring freeze & reduced spending • Revised contingency budget submitted • Outreach to alternative donors

- ✓ IRENA closed 2025 with a surplus of USD 2.5M — reversing two consecutive years of deficit (inc. USD 2.3M in 2024)
- ✓ Total expenses down USD 4.1M; all major expense lines reduced vs 2024
- ✓ Net assets strengthened to USD 39.0M - the Agency's financial foundation remains solid
- ✓ Voluntary contributions grew to USD 35.8M — 47% of revenue
- ⚠ US withdrawal announced January 2026 — disclosed as non-adjusting event; Agency is managing the impact
- ⚠ Cash declined to USD 36.4M; contributions receivable elevated at USD 6.7M due to US non-payment
- ✓ Going concern adopted — independent auditors issued an unqualified report
- ✓ The Secretariat is implementing cost containment and contingency measures

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