



International Civil Aviation Organization

## WORKING PAPER

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### ASSEMBLY — 42ND SESSION

### ADMINISTRATIVE COMMISSION

#### Agenda Item 30: Budgets for 2026, 2027 and 2028

#### DRAFT BUDGET OF THE ORGANIZATION FOR 2026-2027-2028

(Presented by the Council of ICAO)

##### EXECUTIVE SUMMARY

The Assembly working paper presents the *Draft Budget of the Organization for 2026-2027-2028*. This results-based budget builds upon the ICAO Business Plan for 2026-2028 and is presented by Strategic Goals, High Priority and Supporting Enablers and their associated outputs.

The Draft Budget of the Organization totals to CAD 376.6 million.

**Action:** The Assembly is invited to:

- a) note the Council's message to adopt the Budget of the Organization for 2026-2027-2028; and
- b) approve the draft Assembly Resolution, as presented in the Appendix to this paper.

|                                |                                                                                                                              |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| <i>Strategic Goals:</i>        | This working paper relates to all Strategic Goals, High Priority Enablers, and Supporting Enablers                           |
| <i>Financial implications:</i> | Authority provided to the Secretary General for a total budget for the 2026-2027-2028 triennium of CAD 376.6 million.        |
| <i>References:</i>             | ICAO Strategic Plan 2026-2050<br>ICAO Business Plan 2026-2028<br>Doc 10174, <i>Budget of the Organization 2023-2024-2025</i> |



**LETTER OF TRANSMITTAL  
OF THE  
DRAFT BUDGET OF THE ORGANIZATION 2026-2027-2028  
FROM THE PRESIDENT OF THE ICAO COUNCIL  
TO THE FORTY SECOND SESSION OF THE ASSEMBLY**

1. In accordance with Article 61 of the Convention, the Regular Budget of the Organization for the financial years 2026, 2027 and 2028 is submitted to the Assembly for approval.
2. The document is comprised of the Council's Message that provides an outline, *inter alia*, of the significant elements of the Budget, draft Resolution for adoption by the 42nd session of the Assembly, and breakdown of the Budget of the Organization.
3. Consistent with the current triennium, the Regular Budget is presented in a results-based format and is drawn from the ICAO Business Plan for 2026-2027-2028.
4. The Budget for the next triennium uses the Member States' 2025 assessments as its baseline, adding a CAD 18.9 million one-time increase to assessments to fund core and high priority projects and activities in the areas of safety and security. This one-time increase in Member States' assessments will provide a top-up for the next triennium. It is to be treated as a non-consolidated amount and will not form part of the baseline used for the purpose of preparing the budget estimates for the 2029-2030-2031 triennium.
5. Reimbursement/transfer from the Administrative and Operational Services Costs (AOSC) fund to the Regular Budget for support provided to the Capacity Development and Implementation Programme (CDIP) has been set at CAD 8.3 million for the upcoming triennium (compared to CAD 5.6 million for 2023-2025). The increase is attributable in part to higher procurement volume and complexity associated with CDIP projects. It is also due in part to the transfer of budget estimates to the Regular Budget for travel services and support provided by the Regional Offices, whereas this was previously covered directly by the AOSC fund.
6. The Ancillary Revenue Generation Fund (ARGF) contribution to the Regular Budget increases from CAD 24.2 million to CAD 26.7 million for the triennium. The increase of CAD 2.5 million from the previous triennium is required to cover a cost-neutral transfer of posts that perform activities related to Strategic Goals and Supporting Enablers that were previously funded by the ARGF.
7. To address the Organization's funding needs and supplement the Regular Budget, the Council approved the creation of a Strategic Fund, with a proposed target of CAD 10.5 million. The Fund has been established as a transitional and exceptional measure only, and is to be funded solely by unearmarked voluntary contributions. The Fund is intended to be allocated within the areas of safety and security, as the highest priority for its Member States, while also recognizing the necessity to advance other priority areas identified in the ICAO Business Plan 2026-2027-2028.
8. In the course of the forthcoming triennium, and in advance of the preparation of the 2029-2030-2031 Budget, the Council will continue its work related to ensuring the long-term financial sustainability and viability of the Organization, including further efficiency improvements, and reporting the outcome of this review to the next ordinary Session of the Assembly.
9. I look forward to our discussions at the upcoming Session of the Assembly.

  
Salvatore Sciacchitano

16 July 2025





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## (draft) Budget of the Organization 2026-2027-2028



INTERNATIONAL CIVIL AVIATION ORGANIZATION

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## **COUNCIL'S MESSAGE ON THE BUDGET OF THE ORGANIZATION FOR 2026-2027-2028**

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In compliance with the Article 61 of the Convention on International Civil Aviation and the Financial Regulation 4.6, the Council is pleased to submit to the Assembly the budget estimates for the 2026-2027-2028 triennium.

In preparation of the Regular Budget, the Council considered the following key factors:

1. *The ICAO Strategic Plan 2026-2050*<sup>1</sup>: ICAO has developed a comprehensive long-term Strategic Plan for 2026-2050, designed to ensure a safe, secure, and sustainable global international civil aviation system that will increase connectivity, drive innovation, enhance safety and security, and shape an even more impactful future for global aviation. The Strategic Plan outlines three essential aspirations and identifies six Strategic Goals supporting the achievement of the Organization's vision and mission.
2. *The ICAO Business Plan for 2026-2028*: The Business Plan, which is fully aligned with the ICAO Strategic Plan 2026-2050, charts an ambitious course to strengthen aviation safety, security, sustainability worldwide and other priority areas. The ICAO Business Plan for 2026-2028 served as a basis for the formulation of the Regular Budget, that started with the full costing of the Business Plan providing a unique opportunity to understand the level of funding needed to fulfil the Organization's mandate.
3. *Prioritization*: Recognizing the constrained resources, the Organization prioritized Business Plan projects and activities using a predefined methodology designed to ensure an effective, robust, and transparent allocation of resources. This approach provided a reference for the Regular Budget preparation and will also facilitate the controlled and the efficient implementation of the Business Plan.
4. *Challenges and Opportunities*: Both the ICAO long-term Strategic Plan 2026-2050 and the ICAO Business Plan for 2026-2028 highlight anticipated substantial growth in passenger numbers and air cargo, which will pose significant challenges and opportunities for international civil aviation in meeting increased demand safely and securely, and achieving long-term environmental sustainability. Priorities identified in the ICAO Business Plan and six Strategic Goals require attention to ensure that all States will be able to benefit from this growth. The Council acknowledged the need to enhance the Organization's capabilities to address these global challenges and expanded roles, responsibilities and priorities, and recommended a 6.0 per cent increase on the level of assessed contributions to fund core priorities contained in the Business Plan and high priority projects and activities in the areas of safety and security. This top-up is to be treated as a non-consolidated amount and will not form part of the baseline used for the purpose of preparing the budget estimates for the 2029-2031 triennium.
5. *Funding Mechanisms*: Although the Regular Budget, mainly funded by assessed contributions, covers the largest share of ICAO's resources, the Organization's total resource requirement to implement the ICAO Business Plan and cover operational costs is significantly higher. In addition to the Regular Budget, the Organization receives annually<sup>2</sup> voluntary contributions (~CAD 15 million), gratis personnel (~CAD 10 million) and the use of premises from Host States (~CAD 28 million), along with other funding sources such as the Administrative and Operational Services Cost (AOSC) Fund, the Ancillary Revenue Generation Fund (ARGF). In order to meet the needs of Member States, ICAO will continue its efforts to mobilize resources to cover unfunded or partially funded activities in the ICAO

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<sup>1</sup> <https://www.icao.int/about-icao/Council/Pages/strategic-plan-2026-2050.aspx>

<sup>2</sup> Average annual contributions received during 2022-2024

Business Plan for 2026-2028, and Member States are strongly encouraged to continue to provide voluntary and in-kind contributions to ICAO.

6. *The Strategic Fund:* To address the Organization's funding needs and supplement the Regular Budget, the Council approved the creation of a Strategic Fund to allow interested States to contribute (voluntarily) beyond their assessed dues. The Fund, with CAD 10.5 million as an indicative target to be funded by unearmarked voluntary contributions, was established only as a transitional and exceptional measure, to be allocated with flexibility within the areas of safety and security, as the highest concern for Member States and other priority areas identified in the ICAO Business Plan 2026-2028.

7. *Financial Sustainability and Viability of the Organization:* The Council emphasized that in the course of the forthcoming triennium, and in advance of the preparation of the 2029-2030-2031 Budget, the Council would intensify its work related to ensuring the long-term financial sustainability and viability of the Organization, including further efficiency improvements. The continuous organizational improvement of ICAO, building on the implementation of the Transformational Objective, will align with the ongoing UN80 Initiative, launched in March 2025 by the United Nations Secretary-General, aiming to modernize the UN system structures and operations, focusing on improving efficiency and responsiveness to global challenges.

The Council presents this draft Budget for 2026, 2027 and 2028 to the Assembly, for its consideration and approval.

# DRAFT RESOLUTION FOR ADOPTION BY THE 42ND SESSION OF THE ASSEMBLY

## Resolution 30/1:

### Budgets for 2026-2027-2028

A. *The Assembly*, with respect to the Budget 2026-2027-2028, *notes* that:

1. in accordance with Article 61 of the Convention, the Council has submitted, and the Assembly has considered budget estimates for the Regular Budget and indicative budget estimates for each of the financial years 2026, 2027 and 2028;
2. in accordance with Articles 49 (e) and 61 of the Convention, the Assembly approves the budget of the Organization;
3. in accordance with Financial Regulations VII and IX, the Council has presented, and the Assembly has considered indicative budget estimates for the Administrative and Operational Services Costs (AOSC) Fund and the Ancillary Revenue Generation Fund (ARGF) for each of the financial years 2026, 2027 and 2028.

B. *The Assembly*, with respect to the **Regular Budget**<sup>3</sup>:

*Resolves* that:

1. amounts presented in the following table, in Canadian dollars (CAD) for the financial years 2026, 2027 and 2028 are hereby authorized for expenditure in accordance with the Financial Regulations, and subject to the provisions of this Resolution:

**2026-2027-2028 Budget Estimates**  
(in CAD)

| Goal/Enabler                                                                                                             | 2026               | 2027               | 2028               | Total              |
|--------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| A. Every Flight is Safe and Secure                                                                                       | 54,121,000         | 55,818,000         | 59,262,000         | 169,201,000        |
| B. Aviation is Environmentally Sustainable                                                                               | 8,021,000          | 8,403,000          | 8,935,000          | 25,359,000         |
| C. Aviation Delivers Seamless, Accessible, and Reliable Mobility for All                                                 | 16,528,000         | 17,140,000         | 18,274,000         | 51,942,000         |
| D. No Country Left Behind                                                                                                | 3,908,000          | 4,111,000          | 4,397,000          | 12,416,000         |
| E. The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address All Challenges           | 1,817,000          | 1,999,000          | 2,037,000          | 5,853,000          |
| F. The Economic Development of Air Transport Assures the Delivery of Economic Prosperity and Societal Well-Being for All | 5,150,000          | 5,373,000          | 5,730,000          | 16,253,000         |
| <b>Strategic Goals</b>                                                                                                   | <b>89,545,000</b>  | <b>92,844,000</b>  | <b>98,636,000</b>  | <b>281,024,000</b> |
| <b>High Priority Enablers</b>                                                                                            | <b>348,000</b>     | <b>360,000</b>     | <b>374,000</b>     | <b>1,082,000</b>   |
| <b>Supporting Enablers</b>                                                                                               | <b>30,161,000</b>  | <b>31,466,000</b>  | <b>32,843,000</b>  | <b>94,470,000</b>  |
| <b>Total Proposed Appropriations</b>                                                                                     | <b>120,054,000</b> | <b>124,670,000</b> | <b>131,853,000</b> | <b>376,577,000</b> |
| Operational                                                                                                              | 120,004,045        | 124,512,456        | 131,759,850        | 376,276,352        |
| Capital                                                                                                                  | 49,955             | 157,544            | 93,150             | 300,648            |

2. the annual Total Authorized Appropriation be financed as presented in the table below, in accordance with the Financial Regulations:

**2026-2027-2028 Funding Sources**  
(in CAD)

| Funding Source                             | 2026               | 2027               | 2028               | Total              |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| a) Assessments from States                 | 105,994,000        | 110,710,000        | 117,893,000        | 334,597,000        |
| b) Transfer from ARGF Surplus              | 8,899,667          | 8,899,667          | 8,899,667          | 26,699,000         |
| c) Reimbursement / Transfer from AOSC Fund | 2,760,333          | 2,760,333          | 2,760,333          | 8,281,000          |
| d) Special Purpose Reserve                 | 1,400,000          | 1,300,000          | 1,300,000          | 4,000,000          |
| e) Miscellaneous Income                    | 1,000,000          | 1,000,000          | 1,000,000          | 3,000,000          |
| <b>TOTAL</b>                               | <b>120,054,000</b> | <b>124,670,000</b> | <b>131,853,000</b> | <b>376,577,000</b> |

<sup>3</sup> Every Flight Safe and Secure Strategic Goal includes one-time top up, the allocation of which would necessitate a thorough prioritization review of Business Plan unfunded priority areas

*Requests* the Council to continue its work towards the long-term financial sustainability and viability of the Organization, and report the outcome to the next ordinary session of the Assembly.

C. *The Assembly*, with respect to supplementing the **Regular Budget**:

*Recognizes* the importance of enhancing the Organization's capabilities to address emerging priorities and expanded roles and responsibilities, as mandated by Member States;

*Expresses* its appreciation and *acknowledges* the willingness of Member States to provide voluntary contribution to the Strategic Fund beyond their assessment for the Regular Budget to support implementation of the Business Plan;

*Acknowledges* that such supplemental funding to be based upon the scales of assessment approved by the Assembly for the Regular Budget for 2026-2027-2028, as suggested contribution to the Strategic Fund;

*Recognizes* the voluntary nature of such contributions and *emphasizes* that the Strategic Fund falls outside of the Assembly Resolution A39-31 – Discharge by Member States of financial obligations to the Organization and action to be taken in case of their failure to do so;

*Encourages* Member States to inform the Council on their intention to participate in this initiative to facilitate planning and implementation of the activities to be funded by the Strategic Fund;

*Urges* the Member States to commit to providing additional voluntary contributions beyond their assessment for the Regular Budget and their payment towards the Strategic Fund by submitting pledge letters;

*Recognizes* the importance to provide the Secretariat with the flexibility in resource allocation within safety and security, as the highest concern for its Member States, and other priority areas of the ICAO Business Plan 2026-2028, and requests the Secretariat to periodically report to the Council on the allocation and use of these resources;

*Endorses* that the indicative target contributions to the Strategic Fund by Member States to fund core and highest priority activities of the Business Plan are subject to the provisions of this Resolution:

| <b>2026-2027-2028 Strategic Fund Estimates</b> |             |             |             |              |
|------------------------------------------------|-------------|-------------|-------------|--------------|
| <i>(in CAD)</i>                                |             |             |             |              |
|                                                | <b>2026</b> | <b>2027</b> | <b>2028</b> | <b>Total</b> |
| <i>Indicative Target</i>                       | 3,500,000   | 3,500,000   | 3,500,000   | 10,500,000   |

D. *The Assembly*, with respect to the **AOSC Fund** indicative budget estimates:

*Recognizes* that the Administrative and Operational Services Cost (AOSC) Fund is mainly financed by fees from implementation of projects assigned to ICAO for execution using funds from external funding such as Governments and other sources;

*Recognizes* that the Capacity Development and Implementation Programme cannot be determined with a high degree of precision until such time as the Governments of donor and recipient countries have decided on the relevant projects and the amount to be implemented in a given year;

*Recognizes* that due to the situation cited above, the annual AOSC net budget figures shown below in Canadian dollars (CAD) for the years 2026, 2027 and 2028 represent indicative budget estimates only:

|                             | <b>2026</b> | <b>2027</b> | <b>2028</b> |
|-----------------------------|-------------|-------------|-------------|
| Indicative Budget Estimates | 12,528,000  | 13,065,000  | 13,516,000  |

*Recognizes* that capacity development and implementation is an important means of fostering the development and safety, security, efficiency and sustainability of civil aviation;

*Recognizes* the circumstances facing the Capacity Development and Implementation Programme of the Organization and the necessity to take continuing management measures; and

*Recognizes* that in the event that the AOSC operation for any given financial year ends in a financial deficit, such deficit should first be met from the accumulated surplus of the AOSC Fund, and a call for support from the Regular Budget would be the last resort.

*Resolves* that the indicative budget estimates of the Administrative and Operational Services Costs of the Capacity Development and Implementation Programme are hereby approved on the understanding that subsequent adjustments to the indicative budget estimates shall be made within the framework of the annual AOSC budget estimates in accordance with the provisions of Article IX of the Financial Regulations.

E. *The Assembly*, with respect to the **ARGF Fund** indicative budget estimates:

*Recognizes* Council's consistent support to the conduct of the revenue-generating activities by the Secretariat with a view to ensuring the sustainability of the proposed level of the ARGF contribution to the Regular Budget;

*Recognizes* that budget estimates for ARGF cannot be determined with a high degree of precision until such time as projected revenue from provision of services is confirmed;

*Recognizes* that should the revenue-generating activities fail to generate sufficient net surplus to transfer the required amount to the Regular Budget, this shortfall would be supplemented by the Working Capital Fund, and if still insufficient, the shortfall would have to be met by Member States;

*Recognizes* that due to the situation cited above, the annual ARGF net budget figures shown below in Canadian dollars (CAD) for the years 2026, 2027 and 2028 represent indicative budget estimates only:

|                             | 2026       | 2027       | 2028       |
|-----------------------------|------------|------------|------------|
| Indicative Budget Estimates | 31,583,000 | 32,716,000 | 34,183,000 |

*Resolves* that the indicative budget estimates of the Ancillary Revenue Generation Fund are hereby approved on the understanding that subsequent adjustments to the indicative budget estimates shall be made within the framework of the annual ARGF budget estimates in accordance with the provisions of Article VII of the Financial Regulations and the Policy on Revenue-Generating Activities.

# I. INTRODUCTION

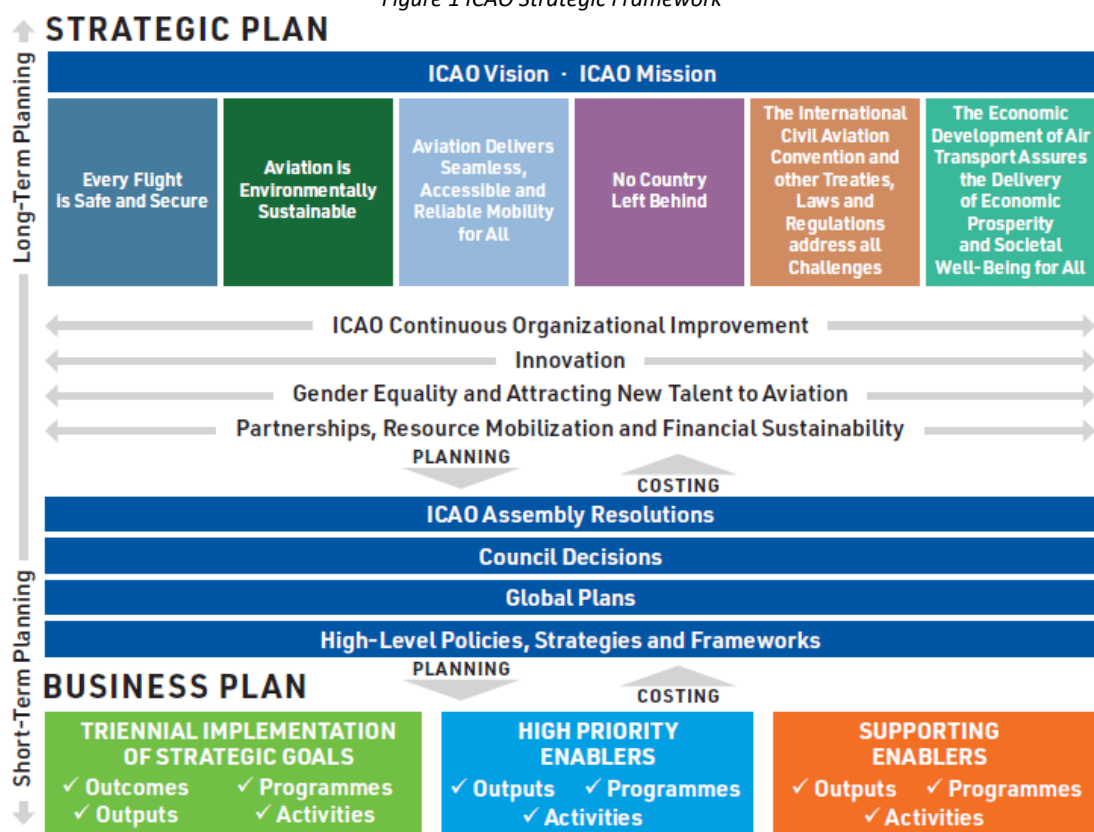
## Background

1. The results-based Budget of the Organization for 2026-2027-2028 (also referred to as the Regular Budget) encompasses six Strategic Goals, High Priority Enablers and Supporting Enablers and builds upon the ICAO Business Plan for the same triennium.
2. The Budget of the Organization document provides financial and human resources requirements for Strategic Goals, High Priority and Supporting Enablers and their respective outputs. It also includes indicative budgets for the Administrative and Operational Services Costs (AOSC) Fund of the Capacity Development and Implementation Programme and the Ancillary Revenue Generation Fund (ARGF) for each of the financial years 2026, 2027 and 2028. Annexes complement the budget document and provide further details on the organizational structure and financial information.

## Strategic Framework and Results Based Management

3. The long-term ICAO Strategic Plan 2026-2050 is a centrepiece document in framing the future direction of the Organization. This plan aims to deliver positive and constructive long-term outcomes for Member States and other stakeholders, including air passengers.
4. The [ICAO Business Plan 2026-2028](#) is a blueprint for implementing the ICAO Strategic Plan 2026-2050, focusing on the immediate triennium to drive progress towards the long-term Strategic Goals. The Plan outlines how ICAO will work towards its vision of a safe, secure and sustainable international civil aviation system that connects the world for the benefit of all nations and people. It guides resource allocation and sets the stage for ICAO's work in the 2026–2028 triennium.
5. Built on a results-based management (RBM) approach, the Business Plan outlines a structured path from six overarching Strategic Goals for international civil aviation, to measurable triennial outcomes and specific outputs from the completion of ICAO programmes, projects and activities. The ICAO Business Plan for 2026-2028 also serves as basis for the funding needs and the formulation of the Regular Budget for the same period.

Figure 1 ICAO Strategic Framework

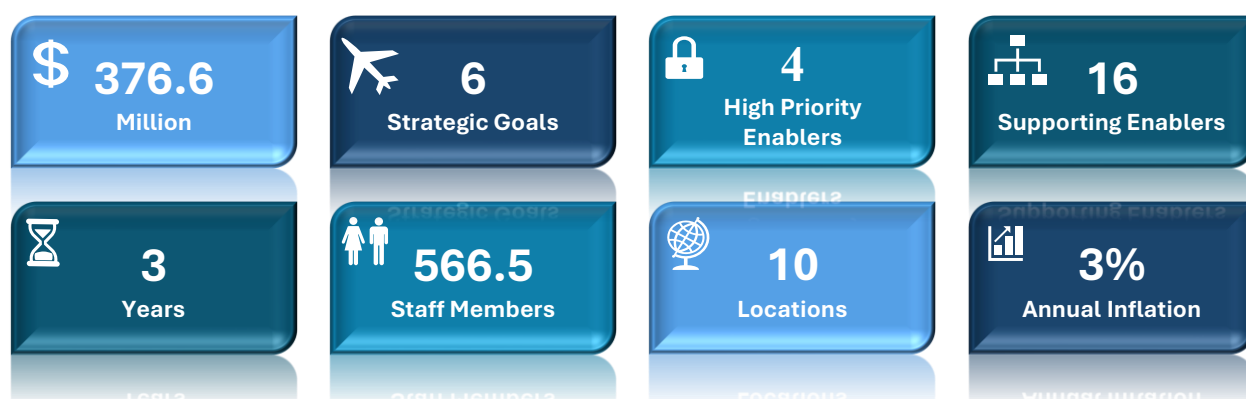


## II. FINANCIAL OVERVIEW<sup>4</sup>

### Budget at a Glance

6. In nominal terms, the triennium budget estimates of CAD 376.6 million for Strategic Goals and Enablers show an increase of CAD 19.0 million over the Approved 2023-2025 budget (5.3 per cent). However, in real terms, the Regular Budget for the triennium 2026-2027-2028 absorbs the reduction impact of CAD 22.2 million (6.2 per cent), resulted from reduction in funding from the Special Purpose Reserve<sup>5</sup> and inflationary impact. This impact has been partially offset by one-time increase in assessed contributions, increase in transfer from ARGF surplus and reimbursement/transfer from AOSC fund.

Figure 2 Overview



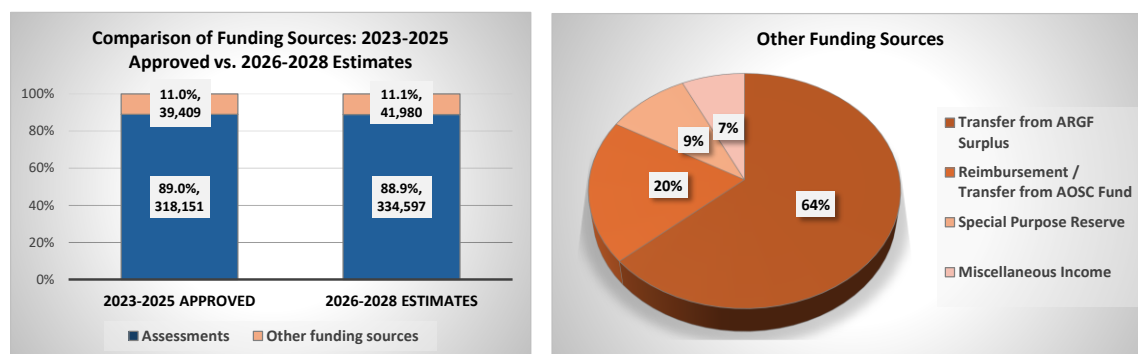
### Funding of the 2026-2027-2028 Budget Estimates

7. The budget estimates are mainly financed by assessments from Member States complemented by the reimbursement/transfer from the AOSC Fund, transfer from the ARGF surplus, Special Purpose Reserve and Miscellaneous Income. Table 1 and Figure 3 below provide the comparison of the funding sources of the Regular Budget between the two triennia.

Table 1 Budget Estimates: Sources of Funds  
(CAD '000)

| Funding Source                          | Approved<br>2023-2025 Budget |             | Estimates      |                |                |                |             |
|-----------------------------------------|------------------------------|-------------|----------------|----------------|----------------|----------------|-------------|
|                                         | Total                        | % of Total  | 2026           | 2027           | 2028           | Total          | % of Total  |
| Assessments from States                 | 318,151                      | 89.0%       | 105,994        | 110,710        | 117,893        | 334,597        | 88.9%       |
| Transfer from ARGF Surplus              | 24,245                       | 6.8%        | 8,900          | 8,900          | 8,900          | 26,699         | 7.1%        |
| Reimbursement / Transfer from AOSC Fund | 5,562                        | 1.6%        | 2,760          | 2,760          | 2,760          | 8,281          | 2.2%        |
| Special Purpose Reserve                 | 7,092                        | 2.0%        | 1,400          | 1,300          | 1,300          | 4,000          | 1.1%        |
| Miscellaneous Income                    | 2,340                        | 0.7%        | 1,000          | 1,000          | 1,000          | 3,000          | 0.8%        |
| Incentive Scheme                        | 170                          | 0.0%        | -              | -              | -              | -              | 0.0%        |
| <b>TOTAL</b>                            | <b>357,560</b>               | <b>100%</b> | <b>120,054</b> | <b>124,670</b> | <b>131,853</b> | <b>376,577</b> | <b>100%</b> |

Figure 3 2026-2027-2028 Regular Budget Funding Sources  
(CAD '000)



<sup>4</sup> Throughout the documents, amounts may vary due to rounding.

<sup>5</sup> "Operational Reserve" was renamed to "Special Purpose Reserve" by the Council during its 235<sup>th</sup> Session.

### Assessments from States

8. Assessments from Member States remain the primary funding source of the Regular Budget. The budget estimates have been prepared following the Zero Nominal Growth (ZNG) approach. The assessed contributions include (i) CAD 315.7 million representing ZNG level of assessment, calculated using the 2025 assessments as the baseline and excluding the one-time top-up of CAD 15.0 million for the Transformational Objective, over the following three years without adjusting for inflation; and (ii) CAD 18.9 million as a one-time top-up level of assessment for the prioritized elements of the 2026-2028 Business Plan.

### Transfer from the ARGF Surplus

9. The ARGF was established to manage and develop products and services that generate additional resources for ICAO to implement the Business Plan. For the 2026-2028 triennium, the Transfer from the ARGF surplus to the Regular Budget will increase from CAD 24.2 million to CAD 26.7 million. This amount includes the unchanged contribution amount from prior triennia of CAD 24.2 million, reflective of the 2023-2025 budget without adjustment for inflation, and incorporates an increase of CAD 2.5 million, required to cover a cost-neutral transfer of four posts that perform activities related to Strategic Goals and Supporting Enablers, funded in the 2023-2025 triennium by the ARGF.

10. The Secretariat reaffirms its commitment to continuously conducting revenue-generating activities to meet the annual net surplus target to the best of its ability. Equally important is the Council's consistent support to the conduct of the revenue-generating activities by the Secretariat with a view to ensuring the sustainability of the proposed level of the ARGF contribution to the Regular Budget.

11. While every effort will be made to meet the net surplus targets for increased contribution to the Regular Budget as outlined, there is a need for further safeguards to sustain the work programme and meet the Organization's commitments to Member States. Should the revenue-generating activities fail to generate sufficient net surplus to transfer the required amount to the Regular Budget, this shortfall would be supplemented by the Working Capital Fund, and if still insufficient, the shortfall would have to be met by Member States. The Secretariat continues to closely monitor the evolving market conditions that impact the ARGF revenue generation.

### Reimbursement / Transfer from the AOSC Fund

12. Reimbursement/transfer from the Administrative and Operational Services Cost (AOSC) Fund represents the cost of services provided by functions funded by the Regular Budget to the Capacity Development and Implementation Bureau (CDI). The reimbursement/transfer from the AOSC Fund to the Regular Budget amounts to CAD 8.3 million for the 2026-2028 triennium. This includes (i) CAD 7.2 million for the provision of administrative, financial, legal, human resources, procurement and travel-related services as well as for services provided by the Ethics Advisor and Ombudsperson; and (ii) CAD 1.1 million transfer from AOSC Fund for regional support.

### Special Purpose Reserve<sup>6</sup>

13. Similar to the 2023-2025 Regular Budget, the Special Purpose Reserve is intended to serve as a funding source for the 2026-2028 Regular Budget. This Reserve has been increased by CAD 4.0 million from excess of miscellaneous income realized (against budgeted) in 2024.

### Miscellaneous Income and Incentive Scheme

14. Miscellaneous Income, composed of investment income and administrative fee, is estimated at CAD 3.0 million. The Incentive for Settlement of Long-Outstanding Arrears Account (Incentive Scheme), used as one of the funding sources in the Regular Budget for the 2023-2024-2025 triennium, will not continue to be a funding source in the 2026-2027-2028 triennium as there is no available unused balance.

## Assumptions

### Inflation

15. Preparation of 2023-2025 budget estimates was significantly affected by the high volatility of inflation rates and unpredictable global situation, resulting in the application of a sliding inflation scale for the three years. Given the inflation history and continuing unstable global condition, 2026-2028 budget estimates incorporate an inflation rate of 3.0 per cent, compounded annually for the three years.

16. During the budget preparation process, it was observed that the inflation curve has been adjusted upward due to global economic situation and related uncertainties. Nevertheless, the inflation assumption remained

<sup>6</sup> "Operational Reserve" was renamed to "Special Purpose Reserve" by the Council during its 235<sup>th</sup> Session.

unchanged at 3.0 per cent, and it was estimated that an additional 0.1 percent increase in the inflation rate requires an additional allocation of CAD 1.0 million to maintain purchasing power.

### Budget Currency and Exchange Rate

17. ICAO's functional currency is the Canadian dollar (CAD) and all figures in the budget document are presented, and later reported on, in CAD. The Regular Budget estimates are prepared in CAD using a budget exchange rate of CAD 1.00 to USD 1.00. ICAO applies the concept of a split assessment system to its Member States' assessment, a dual currency system, in order to reduce the exchange risks. Accordingly, Member States are assessed in Canadian dollars (approximately 65 per cent of the budget) and United States dollars (approximately 35 per cent of the budget) – the two currencies most utilized by ICAO.

### Staff Cost Drivers

18. ICAO is a specialized agency of the United Nations and as such, it follows the guidelines and practices of the International Civil Service Commission (ICSC) when it comes to the level of remuneration, benefits and entitlements payable to staff members of the Organization. While ICAO is a technical organization, its main asset are experts in the field of aviation, thus the majority of its budget is allocated to Staff Costs (83.4 per cent).

19. The ICSC conducted a General Survey salary survey in 2024, with results expected in 2025. Although the inflation rate of 3.0 percent has been considered when preparing the standard staff costs for the upcoming triennium, it may be insufficient to cover the actual increase determined by the ICSC following the salary survey. It is estimated that each further 1.0 percent increase in scale for General Service staff in Headquarters translates into a need for an additional CAD 0.5 million average for the triennium. Pending further information, the potential increase has not been included in the Regular Budget estimates.

### After-Service Health Insurance

20. ICAO fulfils its obligations in respect of the financing of health insurance for retired staff on a pay-as-you-go basis. Although currently CAD 1.8 million has been set aside to meet this long-term financial liability, the liability of ICAO as of 31 December 2024 amounts to CAD 109.1 million (2021: CAD 160.7 million). A number of United Nations organizations are facing the same issue of funding after-service health insurance liabilities. In 2024, the Council approved prorating after-service health insurance related payments between various funding sources, releasing some pressure from the Regular Budget.

## Prioritization

21. The ICAO Business Plan is operationalized by a Triennial Operating Plan (TOP), which captures projects and activities planned for the triennium to achieve outputs associated with the Strategic Goals, High Priority and Supporting Enablers. The TOP served as the basis for understanding the Organization's budgetary requirements to execute the Business Plan. The full costing of the Business Plan has resulted in an estimated budget requirement of CAD 703.5 million for the 2026-2028 triennium. The preparation of full costing provided a unique opportunity to review the level of funding needed to fulfil the Organization's mandate.

22. Recognizing the constrained resources, the Organization prioritized the TOP projects and activities using a predefined methodology designed to ensure effective, robust, and transparent allocation of resources (both people and funding) to the most important activities. This approach facilitates the controlled and the efficient implementation of the Business Plan. The methodology incorporated best practices and focused on projects and activities mandated by the Assembly and/or Council but not deemed "core" based on the Convention alone. This prioritization provided a reference for budget to be funded by the Regular Budget.

23. The detailed costing of projects and activities as well as prioritization results highlighted the Regular Budget funding gap of CAD 89.6 million, which is partially mitigated by additional one-time assessed contribution in the amount of CAD 18.9 million and introduction of the Strategic Fund. The [summary document](#) outlines priority needs identified for each Strategic Goal and Enabler.

## Efficiencies

24. Budget estimates incorporate a thorough efficiency review, prioritization and alignment with the Strategic and Business Plans. Efficiencies have been reviewed from four perspectives: cost savings, staff time savings, quality improvements, and cost avoidance.

25. Examples of cost-saving measures included reducing mission travel, maintaining a paper-smart environment, and optimizing overhead costs like rent and utilities. The Organization also managed to keep the

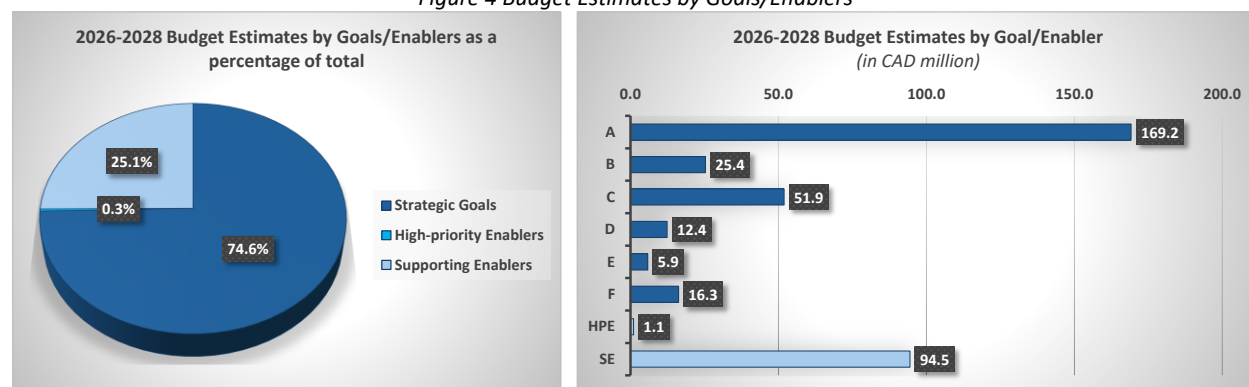
budget for After Service Health Insurance (ASHI) stable despite projecting increases in payments. Quality improvements were achieved through digital transformation initiatives such as the Service Management project and the ERP system, expected to enhance administrative services and project management. Implementation of the Language Services Management System (LSMS) and its associated tools has led to increased translation productivity and better coordination across languages. Cost avoidance strategies further contributed to long-term efficiency, encompassing information security measures, procurement agreements with UN agencies, and strengthening conflict resolution methods.

26. It is expected that benefits from change and transformation initiatives will be realized at the end of the Transformation Objective and beyond, with the thorough review expected during the 2026-2028 period.

## Budget Structure

27. Pursuant to Financial Regulation 4.4<sup>7</sup>, the Regular Budget estimates shall be subdivided into Strategic Goals and Enablers related to the results-based management structure of the Business Plan. Figure 4 below presents budget estimates by Strategic Goals, High Priority and Supporting Enablers:

Figure 4 Budget Estimates by Goals/Enablers



## Strategic Goals

28. The ICAO Business Plan 2026-2028 outlines key priorities, outcomes, outputs and programmes for each of the Strategic Goal. This budget estimates are presented for each Strategic Goal and its associated outputs. Each of the six Strategic Goals incorporates regional activities within its outputs, to be implemented by resources allocated to the respective Regional Offices. The budget breakdown by Strategic Goal can be found in the section III. **Strategic Goals.**

29. Furthermore, budget estimates for each of the Strategic Goals include allocation for the *Strategy-related services*, to reflect Supporting Enablers' costs directly contributing to the delivery of Strategic Goals based on the estimated efforts. These services pertain to information and communication technology; languages and publications; legal and external relations; conference, security, and other general services; procurement and travel; printing and distribution. The allocation to the respective Strategic Goal for which these services relate and support can be seen in Table 2 below:

Table 2 Strategy-related Services (SRS)

| Bureau                                            | Strategy-related Services | Support to Strategic Goals and Management & Administration |
|---------------------------------------------------|---------------------------|------------------------------------------------------------|
| Legal Affairs and External Relations Bureau (LEB) | 80.0%                     | 20.0%                                                      |
| Bureau of Administration and Services (ADB)       | 36.4%                     | 63.6%                                                      |
| Office of the Secretary General (OSG)             | 50.0%                     | 50.0%                                                      |
| Corporate Cost Centers                            | 60.3%                     | 39.7%                                                      |

## High Priority Enablers

30. The High Priority Enablers (HPE), introduced in the ICAO Strategic Plan 2026-2050, are critical cross-cutting factors that underpin the successful implementation of the Strategic Goals and ensure that the benefits are realized

<sup>7</sup>A42-WP/7 – Amendment of the ICAO Financial Regulations aligns Financial Regulation 4.4 with the terminology of the Strategic and Business Plans

across all strategic areas. HPEs encompassed within the Strategic and Business Plans include ICAO Continuous Organizational Improvement, Innovation, Gender Equality and Attracting New Talent to Aviation, and Partnerships, Resource Mobilization and Financial Sustainability. Among the four new HPEs, ICAO Continuous Organizational Improvement, which succeeds the Transformational Objective, focuses on enhancing organizational efficiency to ensure the greatest possible efficiency and effectiveness in the operations of ICAO to meet the Strategic Goals, including Human Resource Management, Digitalization, Financial Management, Multilingualism, Governance and Accountability, and Business Operations and Process Management. The budget breakdown by HPE can be found in the section **IV. Enablers**.

### Supporting Enablers

31. Supporting Enablers (SE), as successors of Supporting Strategies, ensure coordinated and strengthened functioning of various operational components of the Organization, which facilitate the implementation of the Strategic Goals. The budget estimates for Supporting Enablers are split into two components: (i) *Strategy-related Services* (contributing to the work and operations of Strategic Goals), and (ii) *Support to Strategic Goals and Management and Administration*. More detailed information for each Supporting Enablers is presented in the section **IV. Enablers**.

32. Furthermore, Supporting Enablers include corporate costs, which are common and shared expenses that cannot be directly attributed to a specific enabler. The example of these costs is after-service health insurance (ASHI), external audit costs, Organization-wide licenses and United Nations common costs. The budget estimates of these are included in the centrally-managed and controlled corporate cost centers, which ensures efficient budgeting, oversight, and reporting of such cross-cutting costs, clearer financial accountability and avoidance of duplication across individual Bureau/Offices.

### Programmatic Approach

33. To ensure a comprehensive and focussed approach to address ICAO's mandate, the principle of the programmatic approach is centered in the implementation of the Business Plan 2026–2028. This approach ensures a clear emphasis on the priorities of the Organization and facilitates a coherent and cross-cutting view of projects and activities that have interdependencies, leading and providing comprehensive packages for implementation of ICAO Standards and Procedures. Budget estimates for cross-cutting programmes are presented in the Table 3 below.

Table 3 Budget Estimates by Programme  
(CAD '000)

| Programme                                        | Estimates      |                |                |                |
|--------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                  | 2026           | 2027           | 2028           | Total          |
| AAM/new entrants (includes RPAS, UAS, etc)       | 2,175          | 2,236          | 2,349          | 6,761          |
| ACT-CORSIA                                       | 346            | 360            | 378            | 1,084          |
| Active and emerging aviation safety risk         | 7,448          | 7,700          | 8,102          | 23,250         |
| ACT-SAF and ACT-LTAG                             | 397            | 423            | 434            | 1,253          |
| Air Navigation Performance improvement           | 3,779          | 3,904          | 4,112          | 11,795         |
| Air Transport Economic Development               | 3,316          | 3,456          | 3,632          | 10,403         |
| Aviation Cybersecurity                           | 378            | 392            | 411            | 1,181          |
| CAPSCA                                           | 249            | 257            | 266            | 773            |
| CORSIA implementation                            | 878            | 916            | 963            | 2,757          |
| Crisis preparedness and response optimization    | 789            | 794            | 841            | 2,425          |
| FINVEST Hub                                      | 103            | 106            | 109            | 318            |
| Gender Equality                                  | -              | -              | -              | -              |
| ICAO Continuous Organizational Improvement (COI) | 46             | 48             | 49             | 143            |
| Implementation Support                           | 5,887          | 5,827          | 6,125          | 17,838         |
| Innovation                                       | 344            | 356            | 371            | 1,070          |
| International Air Law                            | 985            | 1,128          | 1,086          | 3,199          |
| Joint financing                                  | 46             | 52             | 54             | 151            |
| LTAG implementation and monitoring               | 1,068          | 1,118          | 1,166          | 3,352          |
| NGAP                                             | -              | -              | -              | -              |
| Traveller Identification Programme (TRIP)        | 444            | 459            | 480            | 1,384          |
| USAP                                             | 2,957          | 3,047          | 3,178          | 9,182          |
| USOAP                                            | 7,379          | 7,607          | 7,908          | 22,894         |
| Not linked to specific Programme*                | 81,042         | 84,485         | 89,840         | 255,366        |
| <b>Grand Total</b>                               | <b>120,054</b> | <b>124,670</b> | <b>131,853</b> | <b>376,577</b> |

\*Includes CAD 18.9M one-time top up

## FINANCIAL OVERVIEW

34. Table 4 shows the breakdown of resources by Strategic Goals, High Priority Enablers and Supporting Enablers, subdivided by Outputs.

*Table 4 Budget Estimates of Strategic Goals and Enablers by Output  
(CAD '000)*

| Strategic Goal/Enabler and Output                                                                                     | 2026          | 2027          | 2028          | Total          | % of total   |
|-----------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|----------------|--------------|
| <b>STRATEGIC GOALS</b>                                                                                                |               |               |               |                |              |
| A1.1 Enhanced policies and support to address high-risk and emerging risks                                            | 9,154         | 9,501         | 9,994         | 28,649         |              |
| A1.2 Optimized global/regional safety plans to focus on priorities                                                    | 1,133         | 1,176         | 1,248         | 3,557          |              |
| A1.3 Developed integrated safety data analytics ecosystem                                                             | 794           | 859           | 849           | 2,502          |              |
| A1.4 Enhanced policies to strengthen safety oversight                                                                 | 2,566         | 2,670         | 2,789         | 8,024          |              |
| A1.5 Ensured protection of aeronautical frequency spectrum                                                            | 1,785         | 1,875         | 1,961         | 5,622          |              |
| A1.6 Enhanced risk management and resource allocation provisions                                                      | 1,290         | 1,288         | 1,420         | 3,999          |              |
| A2.1 Improved monitoring of safety/security oversight and SARPs compliance                                            | 9,852         | 10,169        | 10,620        | 30,641         |              |
| A2.2 Enhanced secure online management systems for continuous data monitoring                                         | 864           | 897           | 938           | 2,699          |              |
| A3.1 Comprehensive data to support security and cybersecurity decisions                                               | 387           | 403           | 420           | 1,210          |              |
| A3.2 Integrated data analysis for aviation planning, SARPs and guidance materials                                     | 433           | 439           | 469           | 1,341          |              |
| A3.3 Coordinated aviation security actions within the UN system                                                       | 933           | 997           | 1,047         | 2,977          |              |
| A3.4 Monitored and updated GAsEP global priority areas                                                                | 2,452         | 2,250         | 2,355         | 7,057          |              |
| A3.5 Developed provisions/guidance for contextual risk management                                                     | 1,165         | 1,209         | 1,268         | 3,642          |              |
| Various Outputs                                                                                                       | 6,825         | 7,029         | 7,340         | 21,194         |              |
| Strategy-related Services                                                                                             | 14,487        | 15,056        | 16,545        | 46,088         |              |
| <b>A. Every Flight is Safe and Secure</b>                                                                             | <b>54,121</b> | <b>55,818</b> | <b>59,262</b> | <b>169,201</b> | <b>44.9%</b> |
| B1.1 Advanced frameworks and guidance for reducing aircraft noise and emissions                                       | 569           | 596           | 627           | 1,792          |              |
| B1.2 Strengthened ICAO leadership on aviation environmental issues                                                    | 769           | 810           | 857           | 2,436          |              |
| B1.3 Increased focus on just-transition and emerging environmental areas                                              | 177           | 185           | 194           | 556            |              |
| B1.4 Increased focus on the science of climate change                                                                 | 201           | 209           | 219           | 629            |              |
| B2.1 Supported regulatory frameworks for LTAG of net-zero carbon emissions                                            | 556           | 584           | 616           | 1,756          |              |
| B2.2 Enhanced ICAO ACT programs for LTAG on net-zero carbon goals                                                     | 510           | 545           | 564           | 1,619          |              |
| B2.3 Supported climate financing for aviation emissions reduction                                                     | 353           | 372           | 388           | 1,113          |              |
| B2.4 Monitored progress toward net-zero carbon emissions using cleaner energy                                         | 315           | 333           | 350           | 999            |              |
| B2.5 Tracked environmental innovation and CO2 reductions                                                              | 194           | 202           | 211           | 607            |              |
| B2.6 Monitored support/financing for aviation CO2 reduction measures                                                  | 309           | 323           | 338           | 970            |              |
| B3.1 Advanced implementation of CORSIA Framework                                                                      | 1,290         | 1,351         | 1,429         | 4,070          |              |
| B3.2 Ensured support of CORSIA-eligible fuels and emissions units                                                     | 535           | 561           | 591           | 1,687          |              |
| B4.1 Improved assessments on climate events impacting adaptation and resilience                                       | 343           | 359           | 378           | 1,080          |              |
| Strategy-related Services                                                                                             | 1,899         | 1,974         | 2,173         | 6,046          |              |
| <b>B. Aviation is Environmentally Sustainable</b>                                                                     | <b>8,021</b>  | <b>8,403</b>  | <b>8,935</b>  | <b>25,359</b>  | <b>6.7%</b>  |
| C1.1 Coordinated and supported air navigation plans                                                                   | 3,543         | 3,650         | 3,873         | 11,065         |              |
| C1.2 Enhanced standardization and implementation for air navigation performance improvements                          | 2,854         | 2,961         | 3,139         | 8,954          |              |
| C1.3 Improved monitoring of air navigation performance                                                                | 176           | 183           | 193           | 551            |              |
| C1.4 Developed framework for AAM and integration of new entrants                                                      | 2,036         | 2,099         | 2,218         | 6,352          |              |
| C2.1 Provided and implemented crisis management frameworks                                                            | 858           | 864           | 921           | 2,642          |              |
| C3.1 Enhanced coordination on facilitation matters                                                                    | 688           | 749           | 761           | 2,198          |              |
| C3.2 Enhanced standardization and implementation of Annex 9 Facilitation                                              | 1,091         | 1,140         | 1,197         | 3,427          |              |
| C3.3 Ensured integrity of traveler identification/border control                                                      | 850           | 890           | 934           | 2,674          |              |
| Strategy-related Services                                                                                             | 4,432         | 4,606         | 5,039         | 14,077         |              |
| <b>C. Aviation Delivers Seamless, Accessible, and Reliable Mobility for All</b>                                       | <b>16,528</b> | <b>17,140</b> | <b>18,274</b> | <b>51,943</b>  | <b>13.8%</b> |
| D1.1 Enhanced State legal and regulatory framework compliance with SARPs                                              | 1,483         | 1,591         | 1,694         | 4,768          |              |
| D1.2 Supported States in resource sharing and capacity building                                                       | 1,873         | 1,945         | 2,070         | 5,888          |              |
| Strategy-related Services                                                                                             | 553           | 574           | 633           | 1,760          |              |
| <b>D. No Country Left Behind</b>                                                                                      | <b>3,908</b>  | <b>4,111</b>  | <b>4,397</b>  | <b>12,416</b>  | <b>3.3%</b>  |
| E1.1 Provided assistance on international air law frameworks                                                          | 651           | 665           | 716           | 2,032          |              |
| E1.2 Facilitated development of international air law instruments                                                     | 657           | 804           | 739           | 2,200          |              |
| Strategy-related Services                                                                                             | 509           | 529           | 583           | 1,622          |              |
| <b>E. The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address All Challenges</b> | <b>1,817</b>  | <b>1,999</b>  | <b>2,037</b>  | <b>5,854</b>   | <b>1.6%</b>  |

(Continued)

| Strategic Goal/Enabler and Output                                                                                               | 2026           | 2027           | 2028           | Total          | % of total   |
|---------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|--------------|
| <b>STRATEGIC GOALS</b>                                                                                                          |                |                |                |                |              |
| F1.1 Fostered State capabilities to utilize aviation data effectively                                                           | 974            | 1,024          | 1,073          | 3,071          |              |
| F1.2 Measured aviation's economic impacts and supported policy needs                                                            | 721            | 761            | 797            | 2,279          |              |
| F1.3 Promoted collaborative agreements for navigation services                                                                  | 52             | 59             | 61             | 172            |              |
| F2.1 Facilitated aviation systems contributing to GDP growth                                                                    | 931            | 975            | 1,022          | 2,928          |              |
| F2.2 Enhance standardization to improve regulatory capability, connectivity and competition                                     | 503            | 526            | 551            | 1,580          |              |
| F2.3 Enhanced understanding by States on benefits/challenges of liberalization                                                  | 198            | 211            | 221            | 630            |              |
| F2.4 Improved efficiency in management of airports and ANS                                                                      | 430            | 423            | 470            | 1,324          |              |
| Strategy-related Services                                                                                                       | 1,341          | 1,394          | 1,534          | 4,269          |              |
| <b>F. The Economic Development of Air Transport Assures the Delivery of Economic Prosperity and Societal Well-Being for All</b> | <b>5,150</b>   | <b>5,373</b>   | <b>5,730</b>   | <b>16,252</b>  | <b>4.3%</b>  |
| <b>Strategic Goals Subtotal</b>                                                                                                 | <b>89,545</b>  | <b>92,844</b>  | <b>98,636</b>  | <b>281,025</b> | <b>74.6%</b> |
| <b>HIGH PRIORITY ENABLERS</b>                                                                                                   |                |                |                |                |              |
| HPE1.1 Enhanced efficiency and effectiveness of ICAO operations                                                                 | 46             | 48             | 49             | 143            |              |
| HPE2.1 Enhanced ICAO's role in aviation innovation                                                                              | 302            | 312            | 325            | 939            |              |
| <b>High Priority Enablers Subtotal</b>                                                                                          | <b>348</b>     | <b>360</b>     | <b>374</b>     | <b>1,082</b>   | <b>0.3%</b>  |
| <b>SUPPORTING ENABLERS</b>                                                                                                      |                |                |                |                |              |
| <i>Support to Strategic Goals and Management and Administration</i>                                                             |                |                |                |                |              |
| SE2.1 Optimized ICAO legal/external relations services                                                                          | 175            | 177            | 187            | 540            |              |
| SE3.1 Elevated ICAO's global engagement and brand                                                                               | 295            | 305            | 318            | 918            |              |
| SE4.1 Promoted ethics and integrity within ICAO                                                                                 | 403            | 411            | 425            | 1,238          |              |
| SE5.1 Delivered assurance and evaluation services for governance                                                                | 824            | 867            | 894            | 2,585          |              |
| SE6.1 Optimized financial resource management and business planning                                                             | 4,518          | 4,679          | 5,012          | 14,210         |              |
| SE7.1 Efficient, effective, transparent and responsive admin services                                                           | 1,946          | 2,012          | 2,083          | 6,041          |              |
| SE9.1 Efficient and timely multilingual language/publication services                                                           | 5,085          | 5,276          | 5,523          | 15,884         |              |
| SE10.1 Ensured effective HR for ICAO goals and Personnel                                                                        | 7,844          | 8,128          | 8,447          | 24,419         |              |
| SE11.1 Maintained formal conflict resolution mechanisms for staff                                                               | 804            | 829            | 861            | 2,494          |              |
| SE12.1 Strengthened info security per UN/industry standards                                                                     | 529            | 547            | 571            | 1,648          |              |
| SE13.1 Enhanced ICT services per UN/industry standards                                                                          | 2,997          | 3,124          | 3,288          | 9,409          |              |
| SE14.1 Improved procurement services for ICAO                                                                                   | 1,181          | 1,226          | 1,282          | 3,689          |              |
| SE15.1 Provided safety/security services to ICAO offices                                                                        | 3,558          | 3,882          | 3,953          | 11,394         |              |
| <b>Supporting Enablers Subtotal</b>                                                                                             | <b>30,161</b>  | <b>31,466</b>  | <b>32,843</b>  | <b>94,469</b>  | <b>25.1%</b> |
| <b>Grand Total</b>                                                                                                              | <b>120,054</b> | <b>124,670</b> | <b>131,853</b> | <b>376,577</b> | <b>100%</b>  |

Note: Comparison between triennia not possible at the output level due to change in the Business Plan Structure.

## Challenges

35. The ICAO Long-term Strategic Plan 2026-2050 and the ICAO Business Plan for 2026-2028 highlight anticipated impressive growth in passenger numbers and air cargo, which will pose significant challenges for international civil aviation in meeting increased demand and achieving long-term environmental sustainability. ICAO identified six Strategic Goals requiring attention to ensure that all countries will be able to benefit from this growth.

36. Facing evolution of global challenges and unprecedented aviation growth, ICAO's Zero Nominal Growth budget approach applied over the past number of triennia has created a critical funding gap. These challenges significantly changed and are still transforming Member States' needs and expectations of ICAO's work. Examples of these include:

- a. the aviation security crisis in 2001 led to a complete overhaul of the global aviation security framework;
- b. the 2010 Environmental Protection initiative focused on global aspirational goals with a basket of CO<sub>2</sub> emission mitigation measures alongside State Action Plans;
- c. the Cybersecurity Framework, adopted in 2015, represented ICAO's formal recognition of the emerging threat of cyberattacks to aviation systems, and a new mandate to protect aviation from cyber threats;
- d. the adoption of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) in 2016, represented an essential step in global aviation climate action;
- e. a global disruption in aviation due to the COVID-19 pandemic in 2020 emphasized ICAO's major efforts on crisis coordination and health measures;
- f. Advanced Air Mobility (AAM) marked a pivotal year in 2021 in which ICAO and the global aviation sector began formalizing regulatory, operational, and safety frameworks for drones, Unmanned Aircraft Systems Traffic Management (UTM), and Urban Air Mobility (UAM);
- g. endorsement during the 41st ICAO Assembly in 2022 of a Long-Term Global Aspirational Goal (LTAG) for international aviation to reach net-zero carbon emissions by 2050;
- h. the third ICAO Conference on Aviation and Alternative Fuels (CAAF/3) roadmap was a critical milestone reached in 2023, focusing on the scaling-up of Sustainable Aviation Fuels (SAF) production and its role in achieving aviation's clean energy transition toward the LTAG;
- i. in 2023, ICAO and the aviation community identified emerging safety risks, including Global Navigation Satellite System (GNSS) interference, increased aerodrome operations and technologies, adverse weather impacts; all requiring urgent global coordination and mitigation strategies.

37. The critical funding gap for ICAO, created by the evolution of global challenges and continuous ZNG budget approach, worsened by high inflation pressures during the 2023-2025 triennium, has left approved budgets unable to meet evolving requirements. As ICAO is a knowledge-based and standard-setting organization and human resources represent almost 80 percent of ICAO's assets, the funding gap resulted in the loss of essential capabilities, including (i) aircraft noise certification and standards development expertise, impacting airport expansion and community safeguards; (ii) expertise on air transport liberalization and economic contributions, limiting progress towards economic development; (iii) accident investigation expertise and support capabilities, reducing the ability to prevent future incidents; (iv) capabilities to respond to crisis and public health emergencies in case of global events, and address growing risks such as pilot aging and mental health; (v) data and resources to digitalize information on maps and routes; (vi) technical expertise, affecting the progress of technical panels; and (vii) in-country technical assistance capacity, particularly impacting developing nations.



## **III. STRATEGIC GOALS**



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## Strategic Goals at a Glance



Table 5 Strategic Goals at a Glance

(Amounts in CAD '000, Positions in Full-Time Equivalency for year 2028)

| Strategic Goal                                                                                                           | 2026          | 2027          | 2028          | Total          | Staff          | Non-Staff     | IP         | GS         | Total      |
|--------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|----------------|----------------|---------------|------------|------------|------------|
| A. Every Flight is Safe and Secure                                                                                       | 54,121        | 55,818        | 59,262        | 169,201        | 142,811        | 26,390        | 124        | 71         | 195.2      |
| B. Aviation is Environmentally Sustainable                                                                               | 8,021         | 8,403         | 8,935         | 25,359         | 21,481         | 3,878         | 18         | 10         | 27.7       |
| C. Aviation Delivers Seamless, Accessible, and Reliable Mobility for All                                                 | 16,528        | 17,140        | 18,274        | 51,943         | 46,722         | 5,220         | 42         | 26         | 67.9       |
| D. No Country Left Behind                                                                                                | 3,908         | 4,111         | 4,397         | 12,416         | 10,340         | 2,076         | 7          | 2          | 9.2        |
| E. The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address All Challenges           | 1,817         | 1,999         | 2,037         | 5,854          | 5,058          | 795           | 4          | 2          | 5.9        |
| F. The Economic Development of Air Transport Assures the Delivery of Economic Prosperity and Societal Well-Being for All | 5,150         | 5,373         | 5,730         | 16,252         | 14,639         | 1,613         | 13         | 15         | 27.5       |
| <b>Total</b>                                                                                                             | <b>89,545</b> | <b>92,844</b> | <b>98,636</b> | <b>281,025</b> | <b>241,052</b> | <b>39,973</b> | <b>207</b> | <b>126</b> | <b>333</b> |

Figure 5 Strategic Goals at a Glance



Figure 6 Strategic Goals by Location



Table 6 Budget Estimates by Strategic Goal and Location  
(CAD '000)

| Strategic Goal / Year                                                                                                        | HQ             | APAC          | ESAF          | EURNAT        | MID          | NACC          | SAM           | WACAF         | Total          |
|------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|----------------|
| <i>Every Flight is Safe and Secure</i>                                                                                       |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 42,680         | 1,295         | 2,140         | 1,540         | 1,400        | 1,641         | 1,341         | 2,083         | 54,121         |
| 2027                                                                                                                         | 43,880         | 1,338         | 2,246         | 1,644         | 1,465        | 1,698         | 1,380         | 2,167         | 55,818         |
| 2028                                                                                                                         | 46,598         | 1,398         | 2,465         | 1,761         | 1,517        | 1,767         | 1,478         | 2,278         | 59,262         |
| <b>Sub-Total</b>                                                                                                             | <b>133,158</b> | <b>4,031</b>  | <b>6,851</b>  | <b>4,945</b>  | <b>4,382</b> | <b>5,106</b>  | <b>4,199</b>  | <b>6,529</b>  | <b>169,201</b> |
| <i>Aviation is Environmentally Sustainable</i>                                                                               |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 5,842          | 434           | 306           | 587           | 111          | 292           | 268           | 182           | 8,021          |
| 2027                                                                                                                         | 6,102          | 448           | 328           | 635           | 115          | 302           | 284           | 189           | 8,403          |
| 2028                                                                                                                         | 6,489          | 468           | 355           | 690           | 120          | 316           | 297           | 200           | 8,935          |
| <b>Sub-Total</b>                                                                                                             | <b>18,433</b>  | <b>1,350</b>  | <b>990</b>    | <b>1,912</b>  | <b>346</b>   | <b>909</b>    | <b>849</b>    | <b>571</b>    | <b>25,359</b>  |
| <i>Aviation Delivers Seamless, Accessible, and Reliable Mobility for All</i>                                                 |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 9,541          | 1,936         | 657           | 1,090         | 578          | 832           | 910           | 985           | 16,528         |
| 2027                                                                                                                         | 9,905          | 2,002         | 679           | 1,186         | 603          | 861           | 885           | 1,020         | 17,140         |
| 2028                                                                                                                         | 10,574         | 2,103         | 760           | 1,248         | 624          | 894           | 994           | 1,078         | 18,274         |
| <b>Sub-Total</b>                                                                                                             | <b>30,020</b>  | <b>6,041</b>  | <b>2,096</b>  | <b>3,524</b>  | <b>1,804</b> | <b>2,587</b>  | <b>2,788</b>  | <b>3,083</b>  | <b>51,943</b>  |
| <i>No Country Left Behind</i>                                                                                                |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 553            | 329           | 410           | 550           | 345          | 511           | 624           | 587           | 3,908          |
| 2027                                                                                                                         | 574            | 340           | 426           | 596           | 358          | 529           | 679           | 608           | 4,111          |
| 2028                                                                                                                         | 633            | 353           | 485           | 650           | 371          | 553           | 708           | 644           | 4,397          |
| <b>Sub-Total</b>                                                                                                             | <b>1,760</b>   | <b>1,023</b>  | <b>1,321</b>  | <b>1,796</b>  | <b>1,074</b> | <b>1,593</b>  | <b>2,010</b>  | <b>1,839</b>  | <b>12,416</b>  |
| <i>The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address All Challenges</i>           |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 1,360          | 82            | 45            | 140           | 55           | 86            | 14            | 35            | 1,817          |
| 2027                                                                                                                         | 1,517          | 85            | 47            | 152           | 57           | 89            | 15            | 37            | 1,999          |
| 2028                                                                                                                         | 1,523          | 88            | 54            | 166           | 59           | 93            | 16            | 39            | 2,037          |
| <b>Sub-Total</b>                                                                                                             | <b>4,400</b>   | <b>256</b>    | <b>146</b>    | <b>458</b>    | <b>172</b>   | <b>268</b>    | <b>44</b>     | <b>111</b>    | <b>5,854</b>   |
| <i>The Economic Development of Air Transport Assures the Delivery of Economic Prosperity and Societal Well-Being for All</i> |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 4,180          | 82            | 305           | 300           | 56           | 17            | 64            | 145           | 5,150          |
| 2027                                                                                                                         | 4,376          | 85            | 324           | 298           | 58           | 18            | 64            | 151           | 5,373          |
| 2028                                                                                                                         | 4,650          | 88            | 345           | 342           | 60           | 19            | 67            | 159           | 5,730          |
| <b>Sub-Total</b>                                                                                                             | <b>13,206</b>  | <b>256</b>    | <b>973</b>    | <b>939</b>    | <b>174</b>   | <b>54</b>     | <b>195</b>    | <b>455</b>    | <b>16,252</b>  |
| <b>TOTAL</b>                                                                                                                 |                |               |               |               |              |               |               |               |                |
| 2026                                                                                                                         | 64,156         | 4,158         | 3,863         | 4,207         | 2,545        | 3,379         | 3,220         | 4,018         | 89,545         |
| 2027                                                                                                                         | 66,354         | 4,298         | 4,051         | 4,511         | 2,656        | 3,497         | 3,307         | 4,172         | 92,844         |
| 2028                                                                                                                         | 70,467         | 4,499         | 4,463         | 4,857         | 2,751        | 3,642         | 3,558         | 4,398         | 98,636         |
| <b>Total:</b>                                                                                                                | <b>200,977</b> | <b>12,955</b> | <b>12,377</b> | <b>13,574</b> | <b>7,952</b> | <b>10,518</b> | <b>10,085</b> | <b>12,587</b> | <b>281,025</b> |

## A. Every Flight is Safe and Secure

The Goal focuses on the highest levels of aviation safety and security through strengthened global aviation safety framework through implementation of essential standards, enhanced cybersecurity protection for critical aviation infrastructure, robust oversight systems to maintain high safety and security performance worldwide and coordinated global response capability for aviation health emergencies.

**169.2M**

Budget Estimate (CAD)

**195.2**

Positions (FTE)

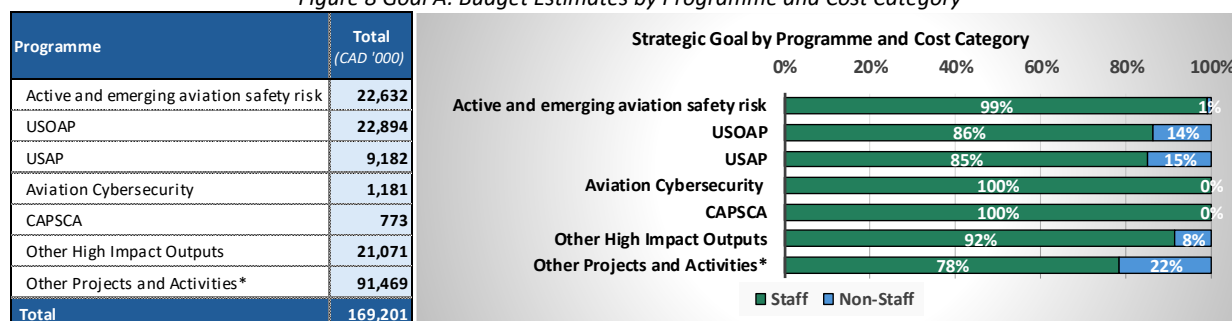
Table 7 Goal A: Budget Estimates by Output  
(CAD '000)

| Output                                                                            | Staff         |               |               |                 | Non-Staff    |              |              |                     | Total          |
|-----------------------------------------------------------------------------------|---------------|---------------|---------------|-----------------|--------------|--------------|--------------|---------------------|----------------|
|                                                                                   | 2026          | 2027          | 2028          | Staff Sub-Total | 2026         | 2027         | 2028         | Non-Staff Sub-Total |                |
| A1.1 Enhanced policies and support to address high-risk and emerging risks        | 8,601         | 8,921         | 9,361         | 26,883          | 553          | 581          | 633          | 1,766               | 28,649         |
| A1.2 Optimized global/regional safety plans to focus on priorities                | 1,085         | 1,129         | 1,194         | 3,408           | 48           | 47           | 54           | 149                 | 3,557          |
| A1.3 Developed integrated safety data analytics ecosystem                         | 660           | 721           | 707           | 2,088           | 134          | 138          | 141          | 414                 | 2,502          |
| A1.4 Enhanced policies to strengthen safety oversight                             | 2,358         | 2,452         | 2,561         | 7,371           | 207          | 218          | 228          | 653                 | 8,024          |
| A1.5 Ensured protection of aeronautical frequency spectrum                        | 1,729         | 1,804         | 1,892         | 5,425           | 56           | 72           | 69           | 197                 | 5,622          |
| A1.6 Enhanced risk management and resource allocation provisions                  | 1,220         | 1,224         | 1,324         | 3,769           | 70           | 64           | 96           | 230                 | 3,999          |
| A2.1 Improved monitoring of safety/security oversight and SARPs compliance        | 8,140         | 8,430         | 8,833         | 25,403          | 1,712        | 1,739        | 1,787        | 5,237               | 30,641         |
| A2.2 Enhanced secure online management systems for continuous data monitoring     | 839           | 870           | 908           | 2,617           | 25           | 27           | 30           | 82                  | 2,699          |
| A3.1 Comprehensive data to support security and cybersecurity decisions           | 318           | 331           | 345           | 995             | 69           | 72           | 75           | 215                 | 1,210          |
| A3.2 Integrated data analysis for aviation planning. SARPs and guidance materials | 387           | 391           | 417           | 1,195           | 46           | 48           | 51           | 146                 | 1,341          |
| A3.3 Coordinated aviation security actions within the UN system                   | 852           | 912           | 956           | 2,721           | 80           | 85           | 91           | 256                 | 2,977          |
| A3.4 Monitored and updated GAsEP global priority areas                            | 2,206         | 2,001         | 2,091         | 6,299           | 246          | 249          | 264          | 759                 | 7,057          |
| A3.5 Developed provisions/guidance for contextual risk management                 | 1,103         | 1,144         | 1,197         | 3,444           | 62           | 65           | 71           | 198                 | 3,642          |
| Various Outputs                                                                   | 3,948         | 4,092         | 4,313         | 12,353          | 2,877        | 2,938        | 3,026        | 8,841               | 21,194         |
| Strategy-related Services                                                         | 12,444        | 12,904        | 13,493        | 38,841          | 2,043        | 2,152        | 3,052        | 7,246               | 46,088         |
| <b>Total</b>                                                                      | <b>45,893</b> | <b>47,326</b> | <b>49,593</b> | <b>142,811</b>  | <b>8,228</b> | <b>8,493</b> | <b>9,670</b> | <b>26,390</b>       | <b>169,201</b> |

Figure 7 Goal A: Budget Estimates by Cost Category



Figure 8 Goal A: Budget Estimates by Programme and Cost Category



\*Includes CAD 18.9M top up

## B. Aviation is Environmentally Sustainable

The Goal focuses on leading global aviation's response to the climate crisis through accelerated progress towards net-zero carbon emissions by 2050, enhanced global monitoring and reporting of aviation emissions, support for sustainable aviation fuel development and deployment, enhanced environmental standards for new aircraft technologies and operation, and increased environmental integrity and robust implementation of CORSIA.

**25.4M**

Budget Estimate (CAD)

**27.7**

Positions (FTE)

Table 8 Goal B: Budget Estimates by Output  
(CAD '000)

| Output/ Year                                                                    | Staff        |              |              |                 | Non-Staff    |              |              |                     | Total         |
|---------------------------------------------------------------------------------|--------------|--------------|--------------|-----------------|--------------|--------------|--------------|---------------------|---------------|
|                                                                                 | 2026         | 2027         | 2028         | Staff Sub-Total | 2026         | 2027         | 2028         | Non-Staff Sub-Total |               |
| B1.1 Advanced frameworks and guidance for reducing aircraft noise and emissions | 441          | 461          | 485          | 1,388           | 128          | 135          | 141          | 404                 | 1,792         |
| B1.2 Strengthened ICAO leadership on aviation environmental issues              | 693          | 728          | 769          | 2,191           | 76           | 81           | 88           | 245                 | 2,436         |
| B1.3 Increased focus on just-transition and emerging environmental areas        | 141          | 146          | 154          | 441             | 37           | 38           | 40           | 115                 | 556           |
| B1.4 Increased focus on the science of climate change                           | 163          | 169          | 177          | 510             | 38           | 40           | 42           | 119                 | 629           |
| B2.1 Supported regulatory frameworks for LTAG of net-zero carbon emissions      | 499          | 523          | 550          | 1,572           | 57           | 61           | 66           | 184                 | 1,756         |
| B2.2 Enhanced ICAO ACT programs for LTAG on net-zero carbon goals               | 436          | 459          | 480          | 1,375           | 74           | 86           | 83           | 244                 | 1,619         |
| B2.3 Supported climate financing for aviation emissions reduction               | 204          | 217          | 227          | 648             | 149          | 155          | 161          | 465                 | 1,113         |
| B2.4 Monitored progress toward net-zero carbon emissions using cleaner energy   | 271          | 286          | 300          | 858             | 44           | 47           | 50           | 141                 | 999           |
| B2.5 Tracked environmental innovation and CO2 reductions                        | 156          | 162          | 170          | 488             | 37           | 39           | 41           | 118                 | 607           |
| B2.6 Monitored support/financing for aviation CO2 reduction measures            | 255          | 267          | 279          | 801             | 53           | 56           | 59           | 169                 | 970           |
| B3.1 Advanced implementation of CORSIA Framework                                | 1,184        | 1,236        | 1,305        | 3,725           | 106          | 115          | 124          | 345                 | 4,070         |
| B3.2 Ensured support of CORSIA-eligible fuels and emissions units               | 479          | 501          | 527          | 1,507           | 56           | 60           | 64           | 180                 | 1,687         |
| B4.1 Improved assessments on climate events impacting adaptation and resilience | 291          | 304          | 319          | 915             | 52           | 55           | 58           | 165                 | 1,080         |
| Strategy-related Services                                                       | 1,622        | 1,682        | 1,759        | 5,062           | 277          | 292          | 415          | 984                 | 6,046         |
| <b>Total</b>                                                                    | <b>6,836</b> | <b>7,143</b> | <b>7,503</b> | <b>21,481</b>   | <b>1,185</b> | <b>1,260</b> | <b>1,433</b> | <b>3,878</b>        | <b>25,359</b> |

Figure 9 Goal B: Budget Estimates by Cost Category

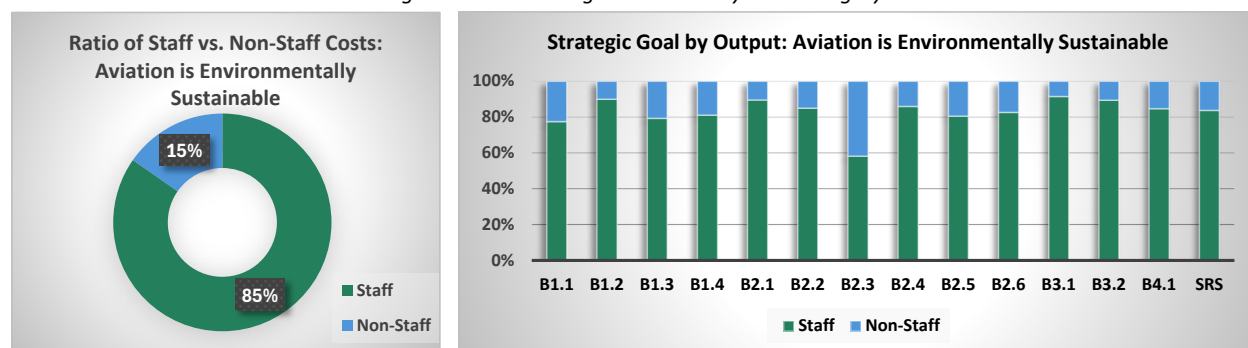
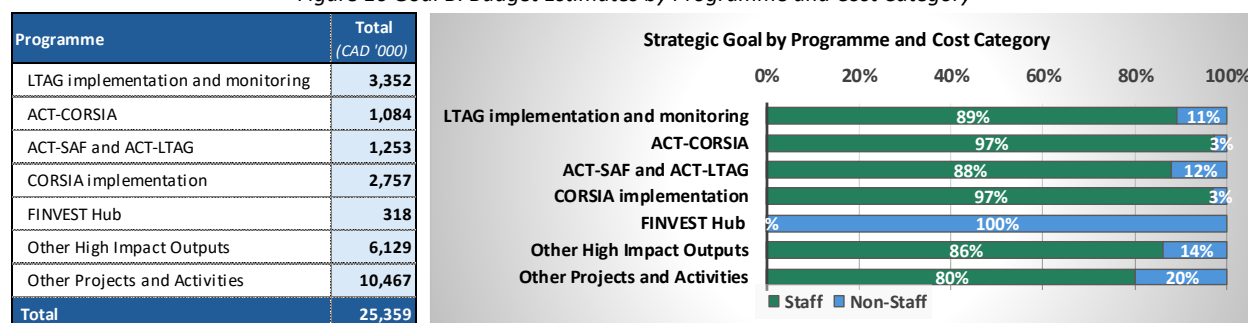


Figure 10 Goal B: Budget Estimates by Programme and Cost Category



## C. Aviation Delivers Seamless, Accessible, and Reliable Mobility for All

Creating an inclusive, efficient aviation system that connects communities and enables economic growth through enhanced global air navigation capacity and efficiency, seamless integration of new airspace users including drones and urban air mobility, improved passenger experience through digital transformation, expanded connectivity for remote and developing regions, and improved responses to crises affecting international aviation.

**51.9M**

Budget Estimate (CAD)

**67.9**

Positions (FTE)

Table 9 Goal C: Budget Estimates by Output  
(CAD '000)

| Output/ Year                                                                                 | Staff         |               |               |                 | Non-Staff    |              |              |                     | Total         |
|----------------------------------------------------------------------------------------------|---------------|---------------|---------------|-----------------|--------------|--------------|--------------|---------------------|---------------|
|                                                                                              | 2026          | 2027          | 2028          | Staff Sub-Total | 2026         | 2027         | 2028         | Non-Staff Sub-Total |               |
| C1.1 Coordinated and supported air navigation plans                                          | 3,259         | 3,354         | 3,549         | 10,162          | 284          | 296          | 324          | 903                 | 11,065        |
| C1.2 Enhanced standardization and implementation for air navigation performance improvements | 2,637         | 2,744         | 2,894         | 8,275           | 216          | 217          | 245          | 679                 | 8,954         |
| C1.3 Improved monitoring of air navigation performance                                       | 168           | 174           | 182           | 524             | 8            | 9            | 10           | 28                  | 551           |
| C1.4 Developed framework for AAM and integration of new entrants                             | 1,916         | 1,973         | 2,080         | 5,969           | 120          | 125          | 138          | 383                 | 6,352         |
| C2.1 Provided and implemented crisis management frameworks                                   | 795           | 799           | 849           | 2,443           | 62           | 65           | 72           | 200                 | 2,642         |
| C3.1 Enhanced coordination on facilitation matters.                                          | 610           | 665           | 672           | 1,947           | 78           | 84           | 89           | 251                 | 2,198         |
| C3.2 Enhanced standardization and implementation of Annex 9 Facilitation                     | 941           | 982           | 1,029         | 2,953           | 150          | 157          | 167          | 474                 | 3,427         |
| C3.3 Ensured integrity of traveler identification/border control                             | 767           | 802           | 839           | 2,408           | 83           | 88           | 95           | 266                 | 2,674         |
| Strategy-related Services                                                                    | 3,859         | 4,001         | 4,182         | 12,042          | 574          | 604          | 857          | 2,035               | 14,077        |
| <b>Total</b>                                                                                 | <b>14,952</b> | <b>15,493</b> | <b>16,277</b> | <b>46,722</b>   | <b>1,576</b> | <b>1,647</b> | <b>1,997</b> | <b>5,220</b>        | <b>51,943</b> |

Figure 11 Goal C: Budget Estimates by Cost Category

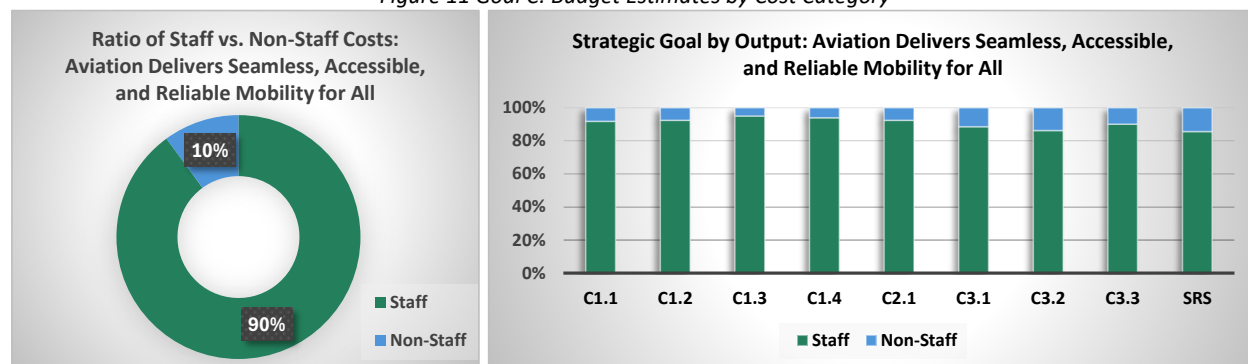
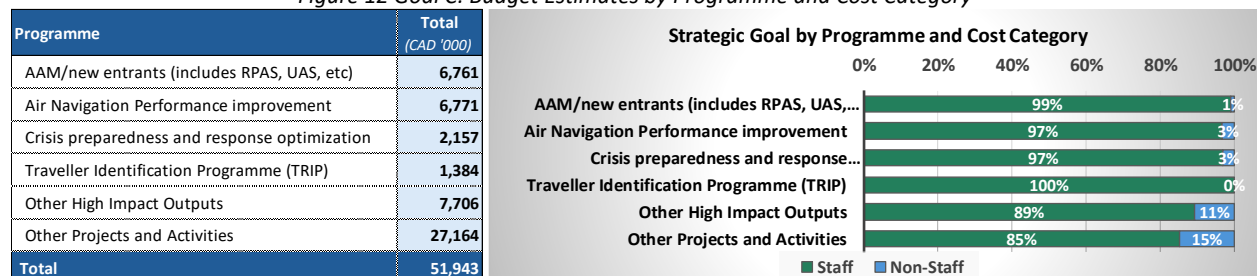


Figure 12 Goal C: Budget Estimates by Programme and Cost Category



## D. No Country Left Behind

The Goal is ensuring all States have access to the socio-economic benefits of safe, secure and sustainable air transport through targeted assistance to States for implementing international standards, enhanced capacity building and training programs, strengthened regional presence and technical support, and improved aviation infrastructure in developing States.

**12.4M**

Budget Estimate (CAD)

**9.2**

Positions (FTE)

Table 10 Goal D: Budget Estimates by Output  
(CAD '000)

| Output/ Year                                                             | Staff        |              |              |                 | Non-Staff  |            |            |                     | Total         |
|--------------------------------------------------------------------------|--------------|--------------|--------------|-----------------|------------|------------|------------|---------------------|---------------|
|                                                                          | 2026         | 2027         | 2028         | Staff Sub-Total | 2026       | 2027       | 2028       | Non-Staff Sub-Total |               |
| D1.1 Enhanced State legal and regulatory framework compliance with SARPs | 1,250        | 1,334        | 1,408        | 3,992           | 233        | 257        | 286        | 777                 | 4,768         |
| D1.2 Supported States in resource sharing and capacity building          | 1,562        | 1,614        | 1,700        | 4,875           | 311        | 331        | 370        | 1,013               | 5,888         |
| Strategy-related Services                                                | 472          | 489          | 512          | 1,473           | 81         | 85         | 121        | 286                 | 1,760         |
| <b>Total</b>                                                             | <b>3,283</b> | <b>3,437</b> | <b>3,620</b> | <b>10,340</b>   | <b>625</b> | <b>674</b> | <b>777</b> | <b>2,076</b>        | <b>12,416</b> |

Figure 13 Goal D: Budget Estimates by Cost Category

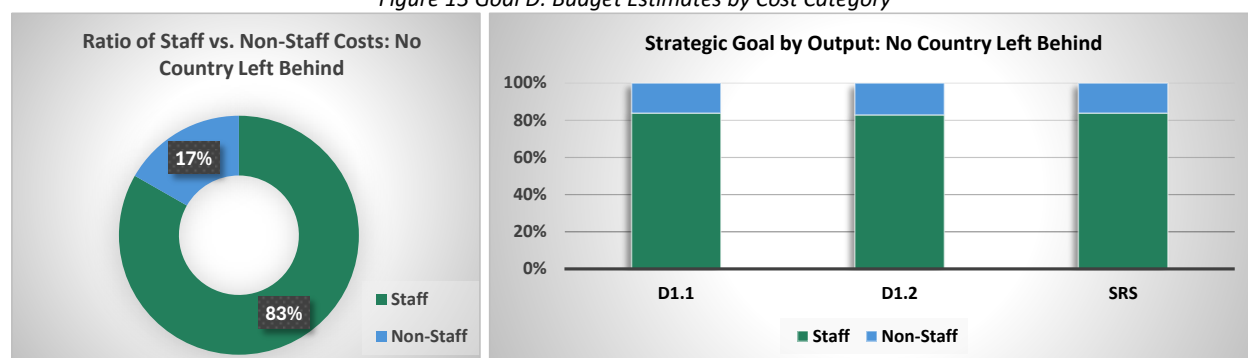
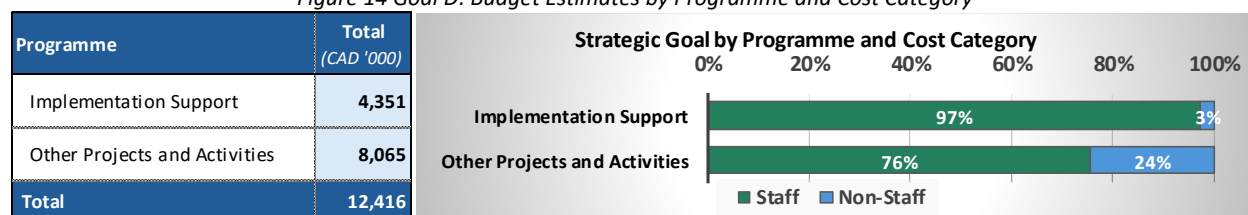


Figure 14 Goal D: Budget Estimates by Programme and Cost Category



## E. The International Civil Aviation Convention and Other Treaties, Laws and Regulations Address all Challenges

The Goal focuses on strengthening the international legal framework to address current and emerging civil aviation challenges through the Chicago Convention, its Annexes and other instruments, to ensure strengthened compliance support for international air law, harmonized legal standards across the global aviation system, modernized legal frameworks for emerging technologies and operations and enhanced dispute resolution and legal advisory services.

**5.9M**

Budget Estimate (CAD)

**5.9**

Positions (FTE)

Table 11 Goal E: Budget Estimates by Output  
(CAD '000)

| Output/ Year                                                      | Staff        |              |              |                 | Non-Staff  |            |            |                     | Total        |
|-------------------------------------------------------------------|--------------|--------------|--------------|-----------------|------------|------------|------------|---------------------|--------------|
|                                                                   | 2026         | 2027         | 2028         | Staff Sub-Total | 2026       | 2027       | 2028       | Non-Staff Sub-Total |              |
| E1.1 Provided assistance on international air law frameworks      | 579          | 591          | 633          | 1,803           | 72         | 74         | 82         | 229                 | 2,032        |
| E1.2 Facilitated development of international air law instruments | 592          | 641          | 664          | 1,897           | 64         | 163        | 75         | 303                 | 2,200        |
| Strategy-related Services                                         | 435          | 451          | 472          | 1,358           | 74         | 78         | 111        | 264                 | 1,622        |
| <b>Total</b>                                                      | <b>1,606</b> | <b>1,683</b> | <b>1,769</b> | <b>5,058</b>    | <b>211</b> | <b>316</b> | <b>268</b> | <b>795</b>          | <b>5,854</b> |

Figure 15 Goal E: Budget Estimates by Cost Category

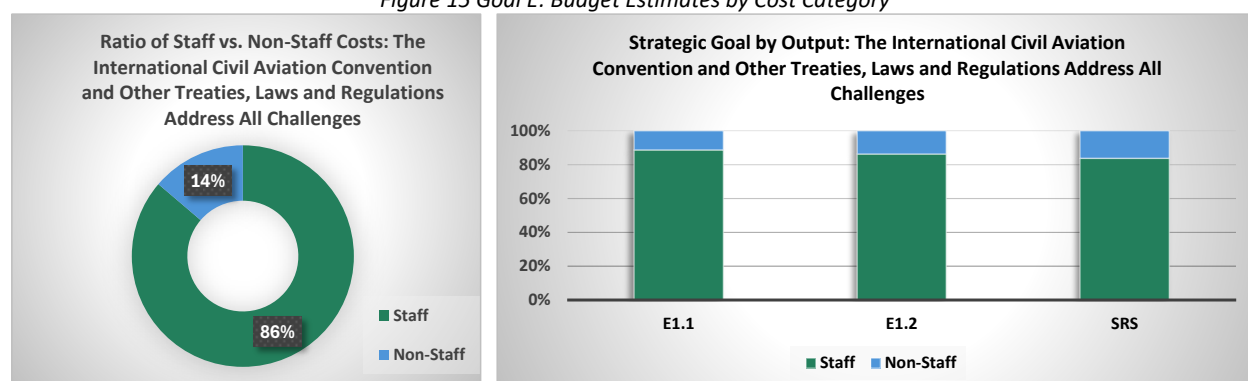
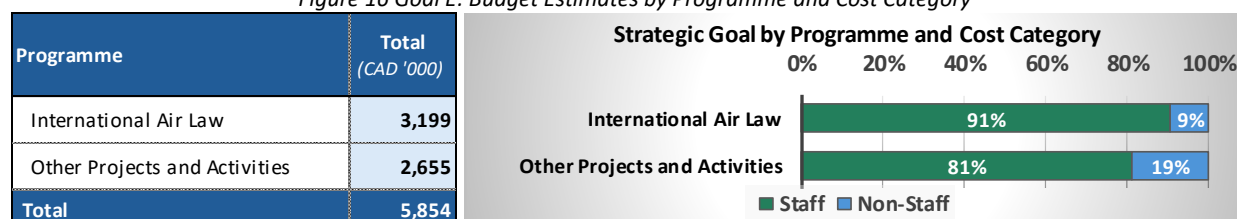


Figure 16 Goal E: Budget Estimates by Programme and Cost Category



## F. The Economic Development of Air Transport Assures the Delivery of Economic Prosperity and Societal Well-Being for All

The Goal focuses on fostering sustainable economic growth and societal well-being through enhanced aviation contribution to global economic growth, optimized infrastructure planning and development, improved air connectivity and market access and strengthened aviation data and economic analysis.

**16.3M**

Budget Estimate (CAD)

**27.5**

Positions (FTE)

Table 12 Goal F: Budget Estimates by Output  
(CAD '000)

| Output/ Year                                                                                | Staff        |              |              |                 | Non-Staff  |            |            |                     | Total         |
|---------------------------------------------------------------------------------------------|--------------|--------------|--------------|-----------------|------------|------------|------------|---------------------|---------------|
|                                                                                             | 2026         | 2027         | 2028         | Staff Sub-Total | 2026       | 2027       | 2028       | Non-Staff Sub-Total |               |
| F1.1 Fostered State capabilities to utilize aviation data effectively                       | 910          | 957          | 1,000        | 2,867           | 64         | 67         | 72         | 203                 | 3,071         |
| F1.2 Measured aviation's economic impacts and supported policy needs                        | 663          | 699          | 732          | 2,094           | 58         | 62         | 66         | 186                 | 2,279         |
| F1.3 Promoted collaborative agreements for navigation services                              | 50           | 57           | 59           | 166             | 2          | 2          | 2          | 5                   | 172           |
| F2.1 Facilitated aviation systems contributing to GDP growth                                | 872          | 913          | 956          | 2,740           | 59         | 62         | 67         | 188                 | 2,928         |
| F2.2 Enhance standardization to improve regulatory capability, connectivity and competition | 458          | 481          | 503          | 1,443           | 45         | 45         | 48         | 138                 | 1,580         |
| F2.3 Enhanced understanding by States on benefits/challenges of liberalization              | 173          | 183          | 192          | 548             | 26         | 27         | 29         | 82                  | 630           |
| F2.4 Improved efficiency in management of airports and ANS                                  | 393          | 385          | 429          | 1,207           | 37         | 38         | 41         | 117                 | 1,324         |
| Strategy-related Services                                                                   | 1,145        | 1,187        | 1,242        | 3,574           | 196        | 206        | 293        | 695                 | 4,269         |
| <b>Total</b>                                                                                | <b>4,664</b> | <b>4,863</b> | <b>5,113</b> | <b>14,639</b>   | <b>486</b> | <b>510</b> | <b>617</b> | <b>1,613</b>        | <b>16,252</b> |

Figure 17 Goal F: Budget Estimates by Cost Category

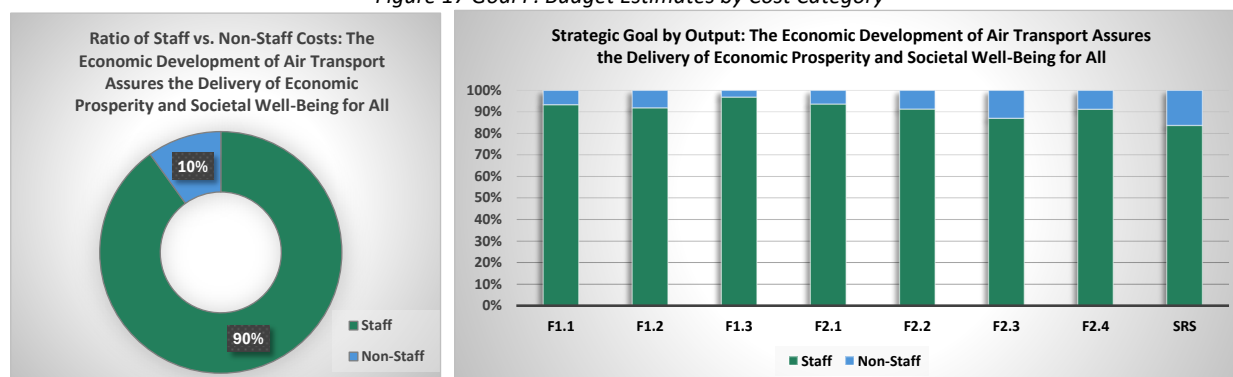
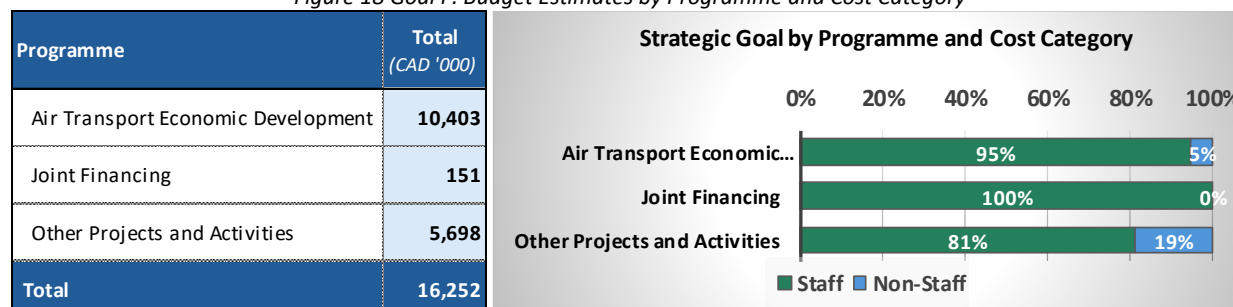


Figure 18 Goal F: Budget Estimates by Programme and Cost Category





## **IV. ENABLERS**



## High Priority Enablers

The High Priority Enablers (HPE) are critical cross-cutting factors that underpin the successful implementation of the Strategic Goals and ensure that the benefits are realized across all strategic areas. HPEs encompassed within the Strategic and Business Plans include ICAO Continuous Organizational Improvement, Innovation, Gender Equality and Attracting New Talent to Aviation, and Partnerships, Resource Mobilization and Financial Sustainability.

**1.1M**

Budget Estimate (CAD)

**1.1**

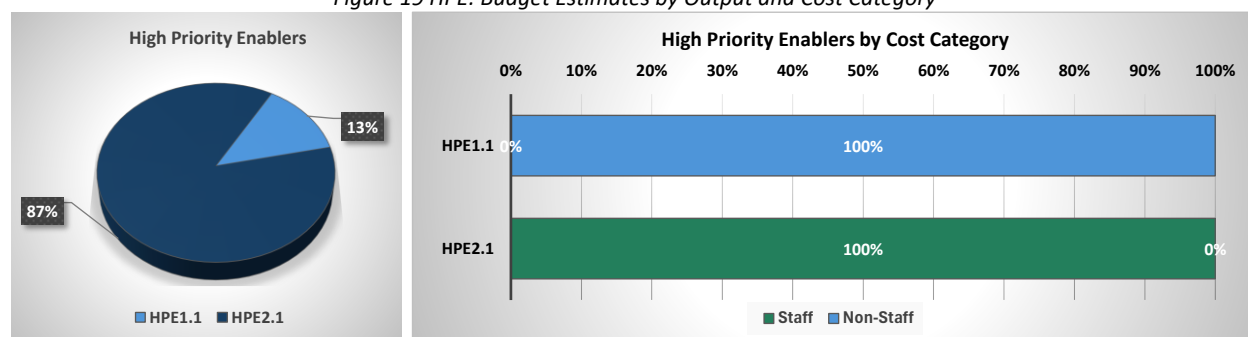
Positions (FTE)

*Table 13 HPE: Budget Estimates by Output*

*(Amounts in CAD '000, Positions in Full-Time Equivalency for year 2028)*

| High Priority Enablers                                          | 2026 | 2027 | 2028 | Total | Staff | Non-Staff | IP | GS | Total |
|-----------------------------------------------------------------|------|------|------|-------|-------|-----------|----|----|-------|
| HPE1.1 Enhanced efficiency and effectiveness of ICAO operations | 46   | 48   | 49   | 143   | -     | 143       | -  | -  | -     |
| HPE2.1 Enhanced ICAO's role in aviation innovation              | 302  | 312  | 325  | 939   | 939   | -         | 1  | 0  | 1     |
| Total                                                           | 348  | 360  | 374  | 1,082 | 939   | 143       | 1  | 0  | 1     |

*Figure 19 HPE: Budget Estimates by Output and Cost Category*



## Supporting Enablers

Supporting Enablers (SE) focus on operational responsiveness, ethics, integrity, transparency, accountability, versatility, efficiency, and resilience in varied settings. Implementing Supporting Enablers involves a strong results-based framework, budgeting, and risk management, while fostering inclusive, up-to-date improvements across administrative areas such as finance, HR, ICT, information security, language and conference services, travel, security, and building management.

**168.3M**

Budget Estimate (CAD)

**232.1**

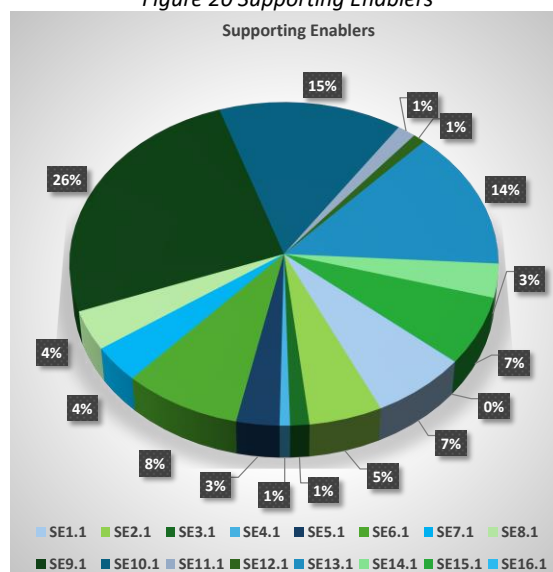
Positions (FTE)

Table 14 SE<sup>8</sup>: Budget Estimates by Output  
(CAD '000)

| Supporting Enabler Output                                                 | Approved<br>2023-2025<br>Budget | 2026          | 2027          | 2028          | Total          | Staff          | Non-Staff     |
|---------------------------------------------------------------------------|---------------------------------|---------------|---------------|---------------|----------------|----------------|---------------|
| SE1.1 Optimized ICAO governance, management, and performance              | 9,364                           | 3,691         | 3,882         | 3,989         | 11,561         | 10,258         | 1,303         |
| SE2.1 Optimized ICAO legal/external relations services                    | 8,617                           | 2,845         | 2,919         | 3,040         | 8,804          | 6,988          | 1,816         |
| SE3.1 Elevated ICAO's global engagement and brand                         | 2,194                           | 738           | 763           | 794           | 2,296          | 1,937          | 359           |
| SE4.1 Promoted ethics and integrity within ICAO                           | 620                             | 403           | 411           | 425           | 1,238          | 966            | 273           |
| SE5.1 Delivered assurance and evaluation services for governance.         | 3,959                           | 1,648         | 1,735         | 1,788         | 5,170          | 4,509          | 661           |
| SE6.1 Optimized financial resource management and business planning       | 14,180                          | 4,518         | 4,679         | 5,012         | 14,210         | 13,125         | 1,085         |
| SE7.1 Efficient, effective, transparent and responsive admin services     | 8,672                           | 1,946         | 2,012         | 2,083         | 6,041          | 3,158          | 2,884         |
| SE8.1 Efficient, effective Secretariat services for ICAO governing bodies | 2,069                           | 1,681         | 1,748         | 3,159         | 6,588          | 5,207          | 1,381         |
| SE9.1 Efficient and timely multilingual language/publication services     | 40,771                          | 13,742        | 14,260        | 14,926        | 42,929         | 41,312         | 1,616         |
| SE10.1 Ensured effective HR for ICAO goals and Personnel                  | 20,459                          | 7,938         | 8,224         | 8,546         | 24,707         | 21,926         | 2,781         |
| SE11.1 Maintained formal conflict resolution mechanisms for staff         | -                               | 804           | 829           | 861           | 2,494          | 826            | 1,668         |
| SE12.1 Strengthened info security per UN/industry standards               | -                               | 529           | 547           | 571           | 1,648          | 1,648          | 0             |
| SE13.1 Enhanced ICT services per UN/industry standards                    | 22,183                          | 7,493         | 7,809         | 8,220         | 23,523         | 14,170         | 9,353         |
| SE14.1 Improved procurement services for ICAO                             | 4,287                           | 1,816         | 1,886         | 1,972         | 5,675          | 5,578          | 97            |
| SE15.1 Provided safety/security services to ICAO offices                  | 12,748                          | 3,558         | 3,882         | 3,953         | 11,394         | 2,721          | 8,673         |
| SE16.1 Guidance on workplace relations and informal conflict resolution   | -                               | 31            | 11            | 11            | 52             | 0              | 52            |
| <b>Total</b>                                                              | <b>150,122</b>                  | <b>53,382</b> | <b>55,598</b> | <b>59,350</b> | <b>168,331</b> | <b>134,327</b> | <b>34,004</b> |

SS 11 Planning, partnerships and resource mobilization services discontinued in the 2026-2028 triennium (CAD 3.4M)

Figure 20 Supporting Enablers



<sup>8</sup> Supporting Enablers split into: Strategy-related Services (CAD73.9M) and Support to Strategic Goals and Management and Administration (CAD 94.5M).

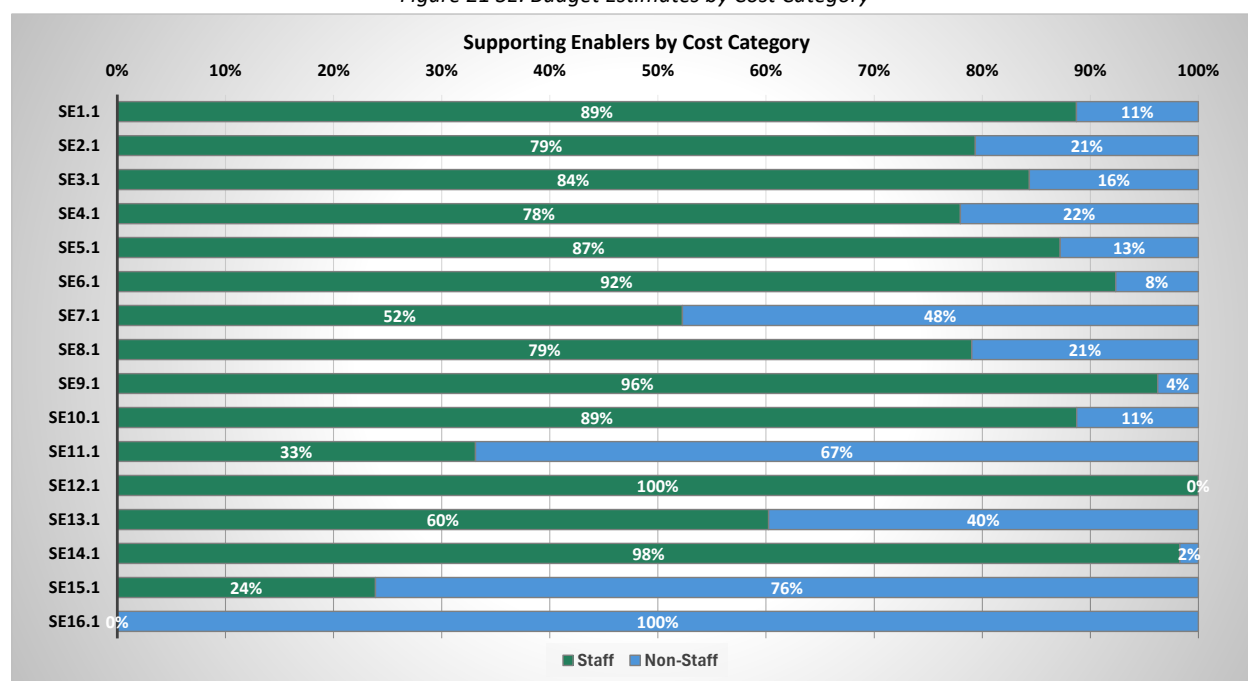
Table 15 Supporting Enabler Categories  
(CAD '000)

| Supporting Enabler Categories                                | 2026          | 2027          | 2028          | Total          |
|--------------------------------------------------------------|---------------|---------------|---------------|----------------|
| Strategy-related Services                                    | 23,222        | 24,133        | 26,507        | 73,862         |
| Support to Strategic Goals and Management and Administration | 30,161        | 31,466        | 32,843        | 94,469         |
| <b>Total</b>                                                 | <b>53,382</b> | <b>55,598</b> | <b>59,350</b> | <b>168,331</b> |

Table 16 Corporate Cost Center funding within Supporting Enablers  
(CAD '000)

| Corporate Cost Center (CCC)   | Description                                                        | 2026         | 2027         | 2028         | Total         | Supporting Enabler Reference |
|-------------------------------|--------------------------------------------------------------------|--------------|--------------|--------------|---------------|------------------------------|
| CCC-Financial Management      | External audit costs, bank charges                                 | 294          | 303          | 312          | 909           | SE 6.1                       |
| CCC-Human Resource Management | After-Service Health Insurance, Medicare cost for gratis personnel | 2,088        | 2,162        | 2,238        | 6,488         | SE 10.1                      |
| CCC-Operational Management    | Rent and cost sharing arrangements                                 | 1,800        | 2,100        | 2,400        | 6,300         | SE 15.1                      |
| CCC-Policy Management         | UN-related costs, Agreements with international bodies             | 916          | 936          | 976          | 2,829         | SE 2.1, SE 7.1               |
| <b>Total</b>                  |                                                                    | <b>5,098</b> | <b>5,501</b> | <b>5,927</b> | <b>16,526</b> |                              |

Figure 21 SE: Budget Estimates by Cost Category





## **V. EXTRA-BUDGETARY FUNDS**



## Administrative and Operational Services Costs Fund

**Fund** Administrative and Operational Services Costs (AOSC) Fund

**Description** The AOSC Fund was established<sup>9</sup> to administer the cost of administration and management of the ICAO Capacity Development and Implementation Programme, which earns income from implementation support projects it executes. The Fund is primarily financed from administrative overhead charges on implementation support projects.

*Table 17 AOSC Revenue, Expense, and Reimbursement/ Transfer to RB for 2026-2027-2028  
(CAD '000)*

|                                          | 2026   | 2027   | 2028   | Total  |
|------------------------------------------|--------|--------|--------|--------|
| Revenue                                  | 14,210 | 14,699 | 15,213 | 44,122 |
| Expense                                  | 9,768  | 10,305 | 10,756 | 30,830 |
| Reimbursement/Transfer to Regular Budget | 2,760  | 2,760  | 2,760  | 8,280  |

1. Indicative budget estimates include annual reimbursement from the AOSC Fund to the Regular Budget in the amount of CAD 2.8 million and are presented for planning purposes. The subsequent adjustments to the Indicative budget estimates shall be made in accordance with the provisions of Article IX of the Financial Regulations.
2. To link with the ICAO Business Plan for 2026-2027-2028, the Capacity Development and Implementation Programme is responsible for the following Strategic Goal – No Country Left Behind.
3. Through its Capacity Development and Implementation Programme, ICAO will guide and support Member States in undertaking projects and activities to build and strengthen their institutional capacities in full compliance with ICAO Standards and Recommended Practices (SARPs) and Procedures for Air Navigation Services (PANS). Assistance will be enhanced by developing new implementation products and services aimed at comprehensively addressing States' evolving needs. Increased harmonization, relevance, and consistency in outputs will be ensured across all projects and activities. Furthermore, improved effectiveness and efficiency in planning and implementation will be achieved by leveraging technology, standardizing, and streamlining processes, and enhancing due diligence and risk management. The optimal allocation of resources facilitated by strengthened collaboration with Bureaus and Regional Offices will lead to greater accessibility, affordability and added value in ICAO's support.

<sup>9</sup> Established under the provisions of Article IX of the ICAO Financial Regulations

## Ancillary Revenue Generation Fund

**Fund** Ancillary Revenue Generation Fund (ARGF)

**Description** The ARGF was established in 2006 to record all revenues and expenditures relating to self-financing activities. The ARGF develops, promotes, disseminates, and protects products and services derived from ICAO's intellectual property to generate additional resources that support the implementation of the Organization's Strategic Plan and Business Plan. Through its activities, the ARGF leverages and safeguards ICAO's expertise, standards, and data to create valuable resources for the global aviation community while contributing financially to the Organization's sustainability and its mission to connect the world through safe, secure, and sustainable international civil aviation.

*Table 18 ARGF Revenue, expense and contribution to RB for 2026-2027-2028  
(CAD '000)*

|                                | 2026   | 2027   | 2028   | Total   |
|--------------------------------|--------|--------|--------|---------|
| Revenue                        | 33,002 | 33,753 | 36,834 | 103,589 |
| Expense                        | 22,683 | 23,816 | 25,283 | 71,782  |
| Contribution to Regular Budget | 8,900  | 8,900  | 8,900  | 26,700  |

1. Indicative budget estimates include annual transfer from the ARGF Fund to the Regular Budget in the amount of CAD 8.9 million and are presented for planning purposes only. The subsequent adjustments to the indicative budget estimates shall be made in accordance with the provisions of Article VII of the Financial Regulations and the Policy on Revenue-Generating Activities.
2. The expected contribution of the ARGF to the Regular Budget amounts to a total of CAD 26.7 million for the 2026-2027-2028 triennium.
3. ARGF's core business lines directly contribute to all six Strategic Goals of ICAO (safety and security, environmental sustainability, mobility, legal frameworks, and economic development) while specifically advancing the High Priority Enabler of "Partnerships, Resource Mobilization and Financial Sustainability" through:
  - a. Publications: Development and distribution of essential aviation standards, recommended practices, and guidance materials that support safety, security, environmental sustainability, and efficient air navigation;
  - b. Data Services: Providing critical aviation statistics, analyses, and customized data products that facilitate evidence-based decision-making and economic development of air transport;
  - c. Licensing: Managing the controlled dissemination of ICAO's intellectual property through licensing agreements for data, publications, and other proprietary content to ensure proper use while generating resources;
  - d. Training: Delivering specialized aviation training programs through the ICAO Global Aviation Training (GAT) that strengthens Member States' implementation capabilities and supports human resource development across all aviation domains;
  - e. Events: Organizing forums, symposia, and workshops that facilitate global dialogue, knowledge sharing, and consensus-building on key aviation challenges and innovations; and

- f. Marketing and Communications: Operating digital platforms such as [unitingaviation.com](http://unitingaviation.com) and [icao.tv](http://icao.tv), which broadcast events live and on-demand, ensuring critical knowledge reaches all countries in support of the "No Country Left Behind" initiative.
4. The ARGF's Training Program is particularly significant as it enables the transfer of specialized aviation knowledge through competency-based methodologies and innovative approaches. These training activities utilize an Instructional Systems Design approach and emerging technologies to support the implementation of Standards and Recommended Practices (SARPs) across all Strategic Goals, while fostering partnerships that expand learning opportunities globally.
5. Through its comprehensive portfolio of products and services, the ARGF not only generates revenue for the Organization but also amplifies ICAO's impact by disseminating technical knowledge, standardized practices, and aviation expertise worldwide. Additionally, ARGF provides affordable and timely print services to support programme activities and aviation stakeholders, further enhancing the Organization's operational efficiency.



# ANNEX



1. This Annex provides additional analysis of ICAO's Budget estimates for 2026-2027-2028 by various dimensions including organizational structure and other financial information. It starts with a description of the Organization's Bureaus, major Offices and their responsibilities.

### **The Air Navigation Bureau (ANB)**

2. The Bureau serves as the lead within the organization for supporting Safety and Air Navigation. It works both on core technical functions derived from the mandate contained in the Chicago Convention and on the global management of aviation as governed by the Global Aviation Safety Plan (GASP) and Global Air Navigation Plan (GANP). ANB carries out activities under ICAO's Strategic Goals: *Every Flight is Safe and Secure, Aviation Delivers Seamless, Accessible and Reliable Mobility for All, and No Country Left Behind*. The core functions and tasks related to the management of aviation involve:

- a) Setting the strategic vision and goals related to safety and air navigation through management and updates of the GASP and GANP;
- b) Developing standards, guidelines and procedures to support a safe, efficient, economically sustainable and environmentally sound civil aviation sector;
- c) Auditing and overseeing the States' safety oversight capability in support of the implementation of these standards and recommended practices (SARPS) and Procedures for Air Navigation Services (PANS);
- d) Providing support to the implementation of SARPS and PANS by States;
- e) Responding to crises affecting international civil aviation, such as volcanic eruptions, the spread of communicable diseases and regional conflict;
- f) Addressing all technical aspects of aviation safety and air navigation including the following: Aerodromes, Accident Investigation, Air Traffic Management, Aviation Medicine, Meteorology, Aeronautical Information Management, Communication, Navigation, Surveillance, Operations, Airworthiness, Training and Personnel Licensing;
- g) Monitoring the overall health of the global and regional aviation systems through safety data and information collection from diverse number of stakeholders and the Universal Safety Oversight Audit Programme – Continuous Monitoring Approach (USOAP-CMA);
- h) Managing the USOAP Program, Regional Safety Oversight Organizations (RSOOs) and Regional Accident and Incident Investigation Organizations (RAIOs) Assessment Programme (RRAP) that monitors all States and regional organizations on a continuous basis and provides implementation support to States, RSOOs and RAIOs;
- i) Identifying and analysing deficiencies in implementation, gaps in Standards and Recommended practices of the organization, as well as emerging issues; and formulating strategies and plans to address the issues highlighted in the analysis;
- j) Addressing the current and future challenges and opportunities of innovation in aviation by facilitating the development and deployment of innovation in international aviation, and guiding the identification and implementation of innovation to increase the effectiveness and efficiency of the Organization;
- k) Providing Secretariat services to the Air Navigation Commission through substantive, procedural, and logistical support;
- l) Assisting States in achieving and maintaining high levels of safety while achieving stable and sustainable growth in the international aviation sector by providing them with a comprehensive and complete set of regulatory tools including:
  - i. A set of international Standards and Recommended Practices (SARPs) to ensure a safe and harmonized evolution of aviation
    - Annex 1 — *Personnel Licensing*
    - Annex 2 — *Rules of the Air*

- Annex 3 — *Meteorological Service for International Air Navigation*
  - Annex 4 — *Aeronautical Charts*
  - Annex 5 — *Units of Measurement to be Used in Air and Ground Operations*
  - Annex 6 — *Operation of Aircraft*
  - Annex 7 — *Aircraft Nationality and Registration Marks*
  - Annex 8 — *Airworthiness of Aircraft*
  - Annex 10 — *Aeronautical Telecommunications*
  - Annex 11 — *Air Traffic Services*
  - Annex 12 — *Search and Rescue*
  - Annex 13 — *Aircraft Accident and Incident Investigation*
  - Annex 14 — *Aerodromes*
  - Annex 15 — *Aeronautical Information Services*
  - Annex 18 — *The Safe Transport of Dangerous Goods by Air*
  - Annex 19 — *Safety Management*
- ii. A set of Procedures for Air Navigation Services (PANS) to ensure harmonized application of SARPs:
- Air Traffic Management Doc 4444
  - Aircraft Operations Doc 8168
  - ICAO Abbreviations and Codes Doc 8400
  - Training Doc 9868
  - Aerodromes Doc 9981
  - Aeronautical Information Management Doc 10066
  - Information management Doc 10199
- iii. A set of manuals, workshops and other guidance to ensure that the SARPs and policies are properly understood; and
- iv. A set of tools to provide the data, analysis and other information to assist States with making decisions at a regional, and sub-regional level, and tools to track global implementation.
3. In order to accomplish these tasks in an efficient and effective manner ANB fosters a network of Safety and AN resources through which it coordinates the work of over 600 experts from across the globe that serve on panels, study groups and taskforces to develop technical provisions; maintains constant communication and coordination with international organizations representing all major sectors of (an increasingly evolving and diversifying) aviation system; and otherwise leverages the skills and experiences of States and entities involved in aviation by engaging in partnerships to provide training and tools amongst other things.

### **The Air Transport Bureau (ATB)**

4. The Bureau carries out activities under ICAO's Strategic Goals: *Every Flight is Safe and Secure, Aviation is Environmentally Sustainable, Aviation Delivers Seamless, Accessible and Reliable Mobility for All, Economic Development of Air Transport and No Country Left Behind.*
5. It is responsible for the provision of expert assistance required by the Assembly, Council, Air Transport Committee (ATC), Aviation Security Committee (ASC), Climate and Environment Committee (CEC), Committee on Joint Support of Air Navigation Services (JSC), Ad Hoc Cybersecurity Coordination Committee (AHCCC), Committee on Aviation Environmental Protection (CAEP) and the specialized conference, divisional, panel and working group meetings related to Strategic Goals. The Bureau is in charged with developing and updating SARPs in Annexes 9, 16 and 17, air transport policies and guidance (such as air transport regulation, economics of airports and air navigation services, and financing of aviation infrastructure), the specifications for machine readable travel documents, as well as environment-related policies and measures.
6. In addition, the Bureau implements:
- a) the Global Aviation Security Plan (GASeP),

- b) the Universal Security Audit Programme Continuous Monitoring Approach (USAP-CMA),
- c) the ICAO Traveller Identification Programme (TRIP) Strategy,
- d) the Global Market-based Measure scheme in the form of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), and
- e) the long-term global aspirational goal (LTAG) for international aviation of net-zero carbon emissions by 2050.

7. The work of the Bureau increasingly focuses on the No Country Left Behind (NCLB) initiative by providing assistance to States, for example, in rectifying deficiencies identified by the USAP-CMA, and implementing GAsEP air transport policies and declarations, CORSIA and voluntary action plans for CO<sub>2</sub> emissions reduction activities. Furthermore, it maintains and provides access to aviation data/statistics, economic analysis, tools and forecasts. The Bureau works with other offices of the Organization including Regional Offices and academia, performs liaison and coordinates the above-mentioned issues with all the United Nations bodies and other international organizations, especially the United Nations Framework Convention on Climate Change (UNFCCC), the World Tourism Organization (UNWTO), World Customs Organization (WCO) and regional civil aviation organizations.

#### **The Legal Affairs and External Relations Bureau (LEB)**

8. The Bureau undertakes the international air law programme with a view to strengthening the international legal framework to address current and emerging civil aviation challenges effectively through the Chicago Convention, its Annexes and other air law instruments. LEB further provides advice and assistance on legal and external relations matters generally and in support of other Strategic Goals and Enablers of ICAO.

- a) Strategic Goal: LEB carries out two projects under the international air law programme: (i) promoting widespread ratification and implementation of international air law instruments, and (ii) facilitating the development of international air law instruments and guidance material in response to emerging challenges and opportunities. LEB serves as Secretary to the permanent Committee of the Organization – the Legal Committee, constituted by the Assembly and comprised of legal experts from 193 Member States. LEB supports various working groups, task forces and study groups in conducting research and study of subjects under the Legal Committee's Work Programme. LEB provides comprehensive Secretariat support for the administration of the settlement of differences pursuant to Chapter XVIII of the Chicago Convention.
- b) Supporting Enabler: In supporting other Strategic Goals and Enablers of ICAO, LEB provides legal advice and opinions to the ICAO Member States, Governing Bodies, President of the Council and the Secretary General, other ICAO Bureaus and Regional Offices on any issue of law, and in particular on international law, and air law; the review of all agreements and contracts; participation in the system of administration of justice; and the performance of the treaty depositary and aeronautical arrangement registration functions of the Organization. With regard to external relations matters, the Bureau is responsible for: maintaining close and harmonious working relations with Member States; serving as focal point for the Organization's relations with the Host Government; carrying out liaison and protocol functions; and monitoring and providing policy guidance and advice on current political events which might affect ICAO.

9. The Communications Section (COM) reports to the Director, Legal Affairs and External Relations Bureau and provides executive support to the Office of the Council President. It is primarily responsible for presenting ICAO to the world through its oversight of the Organization's public information and the ICAO brand. COM also works to raise sectoral awareness of ICAO's priorities and achievements through speeches and articles on behalf of the President and Secretary General, in addition to overseeing media relations and producing news products, statements, and other organizational messaging for social and traditional media platforms to help the general public better appreciate ICAO's mission and role. COM is presented under Supporting Enabler, but it performs functions and duties more commonly recognized as 'public information'-related in the UN system.

#### **The Bureau of Administration and Services (ADB)**

10. The Bureau provides essential administrative support for the Organization in areas including human resources; personnel compliance, conflict resolution, and disciplinary matters; languages, publications and

conference services; information and communication technology and information management; information security; safety and security; building and general services; registry and archives; travel services; property control and logistics; procurement services; and Assembly and Council Secretariat. Each functional area of administrative services is crucial for supporting the implementation of Strategic Goals and Enablers.

11. ADB priorities in human resources (HR) management include objectives captured under the People First Strategy: Culture Transformation, HR Transformation, People Growth, Organisational Effectiveness & Employee Experience. These objectives have seen specific project implementation in a few areas: improving the ratio of women in senior positions, leadership development, ERP implementation & HR digitisation, Talent Mobility & improvement in HR process areas especially Recruitment.

12. ADB supports the Organization in its ongoing efforts to strengthen and streamline activities related to personnel compliance and conflict resolution including processing of cases of disciplinary matters. ADB prioritizes ICAO personnel's adherence to and compliance with ICAO regulatory framework.

13. ADB also provides quality language, publication and conference services (LPC). As a central goal of the ICAO Multilingualism Strategy, language services in all six UN/ICAO languages are essential for fostering international dialogue, mobilizing partnerships, and ensuring effective communication on civil aviation issues. The provision of conference services will emphasize the use of trends and technologies to facilitate greater participation from Member States and the civil aviation community in ICAO meetings and events.

14. The Organization's work is also enabled by ADB through the provision of fundamental information and communications technology (ICT) services that reflect an increase in mobility of ICAO personnel, the digitalization of critical business capabilities of ICAO and the need to get up-to-date data available through dashboards and workflows to take appropriate decisions. ICT operations continuously evolve to align with the industry and UN best practices positioning ICT as an indispensable partner for sustainable growth and transformation driver within the Organization.

15. In addition, ADB oversees information security for the Organization, strengthening Information Security through a comprehensive, risk-based, and maturity-driven strategy that integrates both organizational and operational security. This approach has driven ICAO to successfully achieve ISO/IEC 27001:2022 certification. ICAO remains committed to governance, risk management, and compliance in information security through annual independent ISO surveillance audits, grounded in industry standards, and will undergo re-certification in 2028 to maintain robust security controls and continually enhance its risk management framework.

16. Through enhanced procurement services (PRO), ADB supports the operations of the Organization by achieving best value for money in all procurement activities undertaken in accordance with the ICAO Procurement Code, the ICAO Financial Rules and Regulations, and following best practices in the UN system, specifically in sustainability aspects.

17. ADB also provides comprehensive safety, security, and general services (SSG) solutions to ICAO from events and meetings management, building management, security services, business continuity management, travel services, to property control, logistics, and commissariat management. These key services are delivered to support the daily operations of the Organization, particularly in managing the ICAO Conference Centre and virtual platforms as venues for important meetings that bring together ICAO stakeholders, from experts to government decision-makers.

18. ADB holds a central role in providing Secretariat services to ICAO governing bodies, including the Assembly and the Council, through substantive, procedural, and logistical support. This includes the preparation and dissemination of key documentation, such as the summaries of decisions (C-DECs), summary records of the meetings (C-MINs), and the Assembly Resolutions in Force. Additionally, ADB coordinates the election process at the Assembly for the election of Member States to the Council, as well as the process for the election of the President of the Council, Secretary General, Commissioners to the Air Navigation Commission, and appointment of the President of the Air Navigation Commission.

19. Cognisant of the wide-ranging services delivered by ADB to cross-cutting areas of operation of the Organization, the Bureau of Administration and Services is an organizational enabler that keeps ICAO on track in achieving its overall goals and programmes.

#### **The Capacity Development and Implementation Bureau (CDI)**

20. The Bureau serves as the Organization's implementation arm, providing enhanced, accessible and efficient implementation support across the full spectrum of civil aviation. CDI offers Member States, and the industry effective and comprehensive solutions aimed at achieving safety, security, environmental protection and sustainable development goals while ensuring compliance with ICAO Standards and Recommended Practices (SARPs). The Bureau drives the Organization's efforts for the advancement of No Country Left Behind not only through its implementation support activities, but also through its resource mobilization and revenue generation mandates as well as through the execution of programmes focussing on Gender Equality and Attracting New Talent to Aviation.

#### **The Office of the President of the Council**

21. The Office of the President of the Council facilitates the work of the Council, the governing body of the Organization, by providing substantive support to its President in fulfilling the President's many responsibilities and critical tasks. It manages specific activities related to the Council and its Standing Committees and the Assembly. It also provides information and guidance to members of National Delegations, civil aviation authorities of Member States, and international organizations related to the activities of the Council and its work programme.

#### **The Office of the Secretary General (OSG)**

22. The Office of the Secretary General (OSG) is responsible for the general direction of the work of the Secretariat and its efficient and effective management. The OSG safeguards and promotes the good reputation of ICAO through the delivery of high-quality services and products in the interest of the international civil aviation community. The OSG promotes an organization-wide culture of transparency, integrity, and accountability in accordance with the ICAO Framework on Ethics and the ICAO Accountability Framework. The OSG promotes a results-based culture with the objective of modernizing the working methods of the Organization and keeping pace with innovation. The OSG is responsible for overseeing the development, updating, and implementation of the Organization's Business Plan, preparation of budget proposals for implementing the work programme, and ensuring the efficient, transparent, and effective use of the human and financial resources of the Organization. through an Enterprise Portfolio Management Office. The OSG will search for efficiencies within the Secretariat under the Continuous Organizational Improvement High Priority Enabler.

23. The following offices report directly to the Office of the Secretary General (OSG):

- a) The Regional Offices (RO): The seven Regional Offices (located in Paris, Dakar, Nairobi, Lima, Mexico, Bangkok and Cairo) are primarily responsible for maintaining continuous liaison with the States to which they are accredited and with appropriate organizations, regional civil aviation bodies and United Nations Agencies and programmes. They ensure interregional coordination and promote the timely and harmonized implementation of ICAO policies, decisions, Standards and Recommended Practices and air navigation plans. They also provide technical guidance and assist States with implementation. The first Regional Sub-Office (RSO), under the APAC Regional Office and located in Beijing, China, opened in June 2013. An ICAO liaison office, also under the APAC Regional Office, to enhance support for Pacific Small Island Developing States (PSIDS) was established in June 2023 in Nadi, Fiji. The Regional Offices contribute to all Strategic Goals.
- b) The Finance Branch (FIN) is responsible for developing and applying budgetary, accounting and financial policies and procedures and for the financial management of the approved budget in accordance with the Financial Regulations and Rules and Assembly and Council directives. The banking and investment of the Organization's funds are undertaken by the Finance Branch. Chief, Finance Branch is the Secretary of the Finance Committee. As principal financial officer of the Organization, the Chief, Finance Branch maintains close liaison with the External Auditor and certifies all ICAO financial statements. FIN falls under Supporting Enablers - Management and Administration, providing Financial Services.

- c) The Office of Internal Oversight (OIO) is responsible for the systematic evaluation, internal audit and advisory services of ICAO's strategic goals, processes, functions, programmes, projects and activities. OIO is acting as a focal point for the Joint Inspection Unit (JIU) and is responsible for coordinating the preparation of the management comment and the Management Action Plan to implement the JIU recommendations and for tracking and following up on the status of previously issued outstanding recommendations with the managers responsible for implementing them. Moreover, OIO provides secretariat services to the Evaluation and Audit Advisory Committee (EAAC). OIO falls under Supporting Enabler, performing *Evaluation and Internal Audit* function.
- d) The Ethics Office functions on the principles of independence, impartiality, and confidentiality, and each of its activities aims to foster and promote a culture of ethics, integrity, accountability, transparency, and respect within ICAO. In this context, the Ethics Office provides confidential advice and guidance on ethical challenges and dilemmas to management and staff, regardless of contract type and duration. It also assists the Secretary General and the Council in cultivating and nurturing a strong organizational culture of ethical behaviour and decision-making, whereby ICAO management and staff observe and perform their functions in a manner consistent with the highest standards of conduct and come forward without fear of retaliation. The Office also serves as a key advocate of ICAO principles and values, including through awareness and outreach activities, thereby enhancing the trust in and the reputation of the Organization, both internally and externally. The Office also administers the ICAO policy on protection against retaliation and the ICAO's financial disclosure and conflict of interest declaration programmes.

### Budget Estimates by Organizational Structure

24. The organigram of the Organization can be found at the end of this section<sup>10</sup>. Table 19 below provides the breakdown of the 2026-2027-2028 budget estimates by Organizational Structure, comparing it to the 2023-2024-2025 Approved budget and the 2024 expenditure.

Table 19 Budget Estimates by Organizational Structure  
(CAD '000)

| Bureau       | 2024<br>Expenditure | Approved<br>2023-2025<br>Budget | Estimates      |                |                |                |             |
|--------------|---------------------|---------------------------------|----------------|----------------|----------------|----------------|-------------|
|              |                     |                                 | 2026           | 2027           | 2028           | Total          | % of Total  |
| ANB          | 20,561              | 63,116                          | 20,775         | 21,454         | 22,386         | 64,616         | 17.2%       |
| ATB          | 14,774              | 43,863                          | 14,398         | 14,748         | 15,403         | 44,550         | 11.8%       |
| RO           | 23,368              | 79,049                          | 25,389         | 26,490         | 28,169         | 80,049         | 21.3%       |
| LEB          | 3,895               | 10,810                          | 3,992          | 4,223          | 4,304          | 12,519         | 3.3%        |
| ADB*         | 47,086              | 129,198                         | 34,135         | 35,400         | 38,056         | 107,592        | 28.6%       |
| CCC**        | -                   | -                               | 5,098          | 5,501          | 5,927          | 16,526         | 4.4%        |
| OSG***       | 11,380              | 31,522                          | 10,146         | 10,568         | 11,071         | 31,785         | 8.4%        |
| Various****  | -                   | -                               | 6,119          | 6,284          | 6,536          | 18,939         | 5.0%        |
| <b>TOTAL</b> | <b>121,064</b>      | <b>357,560</b>                  | <b>120,054</b> | <b>124,670</b> | <b>131,852</b> | <b>376,576</b> | <b>100%</b> |

\* Reflects discontinuation of the Transformational Objective and introduction of corporate costs

\*\* Summarizes corporate costs under Corporate Cost Center (refer to paragraph 32)

\*\*\* Includes the Office of the President

\*\*\*\* Incorporates one time top up of CAD 18.9 million

### Posts Movement

25. The post changes by post category are displayed in the table below. Staff movements include a total of 9 posts integrated into the Regular Budget from the Capacity Development and Implementation Bureau as a cost-neutral transfer, with the commensurate funding increase from the ARGF and AOSC. The Secretariat continues

<sup>10</sup> [https://www.icao.int/DownloadDocsFix/Organigramme\\_en.pdf](https://www.icao.int/DownloadDocsFix/Organigramme_en.pdf)

optimization of its human resources by using staff, in-house expertise, and operational synergies between organizational units. All efforts are being made to minimize the impact on staff or organization by focusing on abolishment of vacant posts and staff reassignment.

*Table 20 Post Movement between 2025 and 2028  
Positions in FTE*

| Category           | Year 2025    | New         | Integrated* | Abolished   | Other**    | Year 2028    | Net Change*** | Upgrades    | Downgrades  |
|--------------------|--------------|-------------|-------------|-------------|------------|--------------|---------------|-------------|-------------|
| <b>D and Above</b> | 24.0         | -           | -           | 1.0         | -          | 23.0         | - 1.0         | -           | -           |
| <b>IP</b>          | 274.4        | 25.0        | 4.0         | 10.0        | 5.4        | 298.8        | 15.0          | 19.0        | 8.0         |
| <b>GS</b>          | 241.4        | 8.0         | 5.0         | 6.0         | 3.7        | 244.7        | 2.0           | 27.0        | 4.0         |
| <b>Grand Total</b> | <b>539.8</b> | <b>33.0</b> | <b>9.0</b>  | <b>17.0</b> | <b>1.7</b> | <b>566.5</b> | <b>16.0</b>   | <b>46.0</b> | <b>12.0</b> |

\*Positions integrated in the Regular Budget from other funding streams with the corresponding increase in funding

\*\*FTE Adjustments, delayed recruitments, upgrades/downgrades

\*\*\*Total change resulted from addition or abolishment of positions

### Budget Estimates by Budget Accounts

26. The table below provides the breakdown of the 2026-2027-2028 budget estimates by budget accounts. Staff costs are presented separately for International Professional and General Service staff categories and include salaries, entitlements and allowances, after-service health insurance, and possible staff termination indemnities. Non-staff costs split into: individual contractors, outsourcing, other staff-related costs, miscellaneous operating expenses, rental & maintenance of premises, specialized service, supplies consumables and equipment, travel and hospitality.

*Table 21 Budget Estimates by Budget Account  
(CAD '000)*

| Cost Category      | Budget Account                        | 2024 Expenditure | Approved 2023-2025 Budget | Estimates      |                |                |                |              |
|--------------------|---------------------------------------|------------------|---------------------------|----------------|----------------|----------------|----------------|--------------|
|                    |                                       |                  |                           | 2026           | 2027           | 2028           | Total          | % of Total   |
| <b>Staff</b>       | International Professional Posts - IP | 71,267           | 225,490                   | 80,191         | 82,936         | 87,265         | 250,391        | 66.5%        |
|                    | General Service Posts - GS            | 17,324           | 59,829                    | 20,371         | 21,209         | 21,997         | 63,577         | 16.9%        |
|                    | <b>Staff Total</b>                    | <b>88,591</b>    | <b>285,319</b>            | <b>100,562</b> | <b>104,144</b> | <b>109,262</b> | <b>313,968</b> | <b>83.4%</b> |
| <b>Non-Staff</b>   | Individual Contractors                | 8,968            | 9,826                     | 3,207          | 3,394          | 3,795          | 10,396         | 2.8%         |
|                    | Outsourcing                           | 2,165            | 20,859                    | 5,481          | 5,649          | 6,672          | 17,802         | 4.7%         |
|                    | Other Staff-Related Costs             | 896              | 2,974                     | 750            | 757            | 905            | 2,413          | 0.6%         |
|                    | Miscellaneous Operating Expenses      | 1,313            | 1,451                     | 663            | 687            | 842            | 2,191          | 0.6%         |
|                    | Rental & Maintenance of Premises      | 2,806            | 10,572                    | 3,117          | 3,457          | 3,630          | 10,203         | 2.7%         |
|                    | Specialized Service                   | 646              | 1,708                     | 1,823          | 1,896          | 1,925          | 5,645          | 1.5%         |
|                    | Supplies, Consumables and Equipment   | 11,292           | 13,449                    | 1,068          | 1,221          | 1,130          | 3,419          | 0.9%         |
|                    | Travel                                | 4,353            | 11,221                    | 3,351          | 3,432          | 3,661          | 10,444         | 2.8%         |
|                    | Hospitality                           | 33               | 180                       | 31             | 32             | 33             | 96             | 0.0%         |
|                    | <b>Non-staff Total</b>                | <b>32,473</b>    | <b>72,240</b>             | <b>19,492</b>  | <b>20,526</b>  | <b>22,591</b>  | <b>62,609</b>  | <b>16.6%</b> |
| <b>Grand Total</b> |                                       | <b>121,064</b>   | <b>357,559</b>            | <b>120,054</b> | <b>124,670</b> | <b>131,853</b> | <b>376,577</b> | <b>100%</b>  |

\* The 2023-2025 Approved Budget has been re-stated to align with the new ERP Chart of Accounts

27. ICAO's budget is comprised 83.4 per cent of staff costs and 16.6 per cent of non-staff costs. Budget Accounts are categorized into staff and non-staff costs.

### Staff Costs

28. Budget estimates for staff costs are based on the standard costs for each category and level (Professional and General Service) both at Headquarters and in Regional Offices. Standard costs take into account rates per grade, annual step increments, mandatory cost increases resulting from inflationary and other factors determined by the United Nations International Civil Service Commission and staff entitlements based on ICAO's Staff Regulations.

- a) International Professional (IP) Posts: Remuneration and other entitlements received by staff members under the Professional category (including D and above positions), in particular salaries, post adjustment, allowances, medical insurance and pension contribution of the Organization, education grants/travels, home leave travels, recruitment and separation entitlements such as settling-in grants, repatriation grants, removal costs, and accrued leave. The After Service Health Insurance for IP retirees (Organization's portion), and the representational allowances for the Council President and the Secretary General are also included under this budget account.
- b) General Service (GS) Posts: Remuneration and other entitlements received by staff members under the General Service category, in particular salaries, dependency allowances, language allowances, medical insurance and pension contribution of the Organization. The After Service Health Insurance for GS retirees (Organization's portion) are also included under this budget block.

#### Non-Staff Items

29. In 2025, ICAO rolled out new Enterprise Resource Planning system and updated its chart of accounts. Non-staff budget accounts follow the updated account structure and the 2023-2025 Approved Budget as well as 2024 Expenditure have been restated to reflect the new structure. Non-staff budget accounts include:

- a) *Individual Contractors and Outsourcing*: remuneration paid to Individual Contractors; fees of outsourcing of security, language and/or IT services; and other external contractual services.
- b) *Other Staff-related Costs*: training fees, staff security and personnel insurance costs.
- c) *Miscellaneous Operating Expenses*: cost of printing & publications, periodicals, books and subscriptions, professional liability insurance, insurance of premises and equipment.
- d) *Rental and, Maintenance of Premises*: maintenance and security costs of Headquarters premises in Montreal and building rental, maintenance and security costs of the premises of the seven ROs.
- e) *Specialized Services*: ICAO participates in and benefits from certain services, which are jointly provided by the United Nations System. The costs of these services are shared by all the participating organizations on the basis of a mutually agreed cost-sharing formula. Example of such services are oversight and investigative services, support for dispute resolution, security services, external audit cost, bank fees, etc.
- f) *Supplies, Consumables and Equipment*: cost of equipment (e.g. IT or conference equipment, communication equipment vehicles, etc.).
- g) *Travel*: expenses and daily subsistence allowances for official business travel. This includes:
  - i. missions to Member States in connection with the implementation of the work programme, which include conducting ICAO meetings and other events, consultations, provision of advice and assistance, and work in connection with oversight audits;
  - ii. missions to meetings, governmental or non-governmental, on aviation subjects to present the ICAO viewpoint or to maintain contact with technical developments;
  - iii. missions to represent ICAO at relevant meetings of the United Nations, the Specialized Agencies and other international organizations.
- h) *Hospitality*: provision for hospitality expenses.

30. *Capital Expenditures*: purchases of items with a value greater than CAD 5 000 that has a useful life of more than a year. This includes provision for IT-related purchases such as servers, and for the purchase of non-IT office equipment such as photocopying and audio-visual devices, office furniture and fittings and vehicles. Most of the provisions relating to the purchases are for the replacement of obsolete and unserviceable items. For 2026-2028, the following capital items are foreseen to be purchased:

*Table 22 Budget Estimates – Capital Investment Items  
(CAD '000)*

| Bureau       | Estimates |            |           |            |
|--------------|-----------|------------|-----------|------------|
|              | 2026      | 2027       | 2028      | Total      |
| ADB-SSG      | 21        | 127        | 22        | 170        |
| MID          | 29        | 30         | 31        | 91         |
| WACAF        | -         | -          | 40        | 40         |
| <b>Total</b> | <b>50</b> | <b>158</b> | <b>93</b> | <b>301</b> |

### Budget Estimates by Location

31. Pursuing the analysis by location, the resources for 2026-2028 triennium for HQ in Montreal amount to 78.7 per cent (77.9 per cent for 2023-2024-2025) as compared to 21.3 per cent (22.1 per cent for 2023-2024-2025) for the Regional Offices, as shown in the below table.

*Table 23 Budget Estimates by Location  
(CAD '000)*

| Location                | Approved<br>2023-2025<br>Budget | Estimates      |                |                |                |              |
|-------------------------|---------------------------------|----------------|----------------|----------------|----------------|--------------|
|                         |                                 | 2026           | 2027           | 2028           | Total          | % of Total   |
| <b>Headquarters</b>     | 278,510                         | 94,665         | 98,179         | 103,684        | 296,528        | <b>78.7%</b> |
| <b>Regional Offices</b> | 79,049                          | 25,389         | 26,490         | 28,169         | 80,049         | <b>21.3%</b> |
| <b>Grand Total</b>      | <b>357,559</b>                  | <b>120,054</b> | <b>124,670</b> | <b>131,853</b> | <b>376,577</b> | <b>100%</b>  |

### Implications of IPSAS

32. The International Public Sector Accounting Standards (IPSAS) which are applied by ICAO in the preparation of the Financial Statements require that the budget be compared with actual amounts in the financial statements. In order to facilitate a fair comparison of the budget with actual amounts, which are accounted for and presented on an accrual basis as required by IPSAS, the Organization's budgets are also prepared on a modified accrual basis. This implies particularly that the budgets:

- are on the basis of services rendered and goods received during the financial year; and
- include separately, when applicable, a Capital Budget (full cost of the asset is included in the budget) to cover both tangible and intangible assets, (i.e., for acquisitions of equipment, vehicles, software etc.) with individual items of a value of CAD 3 000 and CAD 5 000 respectively or more (CAD 25 000 for leasehold improvements and internally developed intangible assets) that are foreseen in 2026 to 2028.

33. ICAO produces in its audited financial statements a Statement of Comparison of Budget and Actual Amounts, which compares approved appropriations with actual amounts for the General Fund of the Regular Budget. Additional information is included in the Council Working paper on the annual financial statement and comprises an explanation of material difference between the original and final appropriations and actual amounts.

# ACRONYMS AND ABBREVIATIONS

|        |                                                                                                 |
|--------|-------------------------------------------------------------------------------------------------|
| AAM    | Advanced Air Mobility                                                                           |
| ADB    | Bureau of Administration and Services                                                           |
| ANB    | Air Navigation Bureau                                                                           |
| AOSC   | Administrative and Operational Services Costs                                                   |
| APAC   | Asia and Pacific Regional Office                                                                |
| ARGF   | Ancillary Revenue Generation Fund                                                               |
| ASHI   | After-Service Health Insurance                                                                  |
| ATB    | Air Transport Bureau                                                                            |
| ATC    | Air Transport Committee                                                                         |
| CAD    | Canadian dollars                                                                                |
| CAEP   | Committee on Aviation Environmental Protection                                                  |
| CAPSCA | Cooperative Arrangement for the Prevention of Spread of Communicable Disease through Air Travel |
| CDI    | Capacity Development and Implementation Bureau                                                  |
| CMA    | Continuous Monitoring Activities                                                                |
| COM    | Communications Unit                                                                             |
| CORSIA | Carbon Offsetting and Reduction Scheme for International Aviation                               |
| ERP    | Enterprise Resource Planning                                                                    |
| ESAF   | Eastern and Southern African Regional Office                                                    |
| EURNAT | European and North Atlantic Regional Office                                                     |
| FIC    | Finance Committee                                                                               |
| FIN    | Finance Branch                                                                                  |
| FTE    | Full-time equivalent                                                                            |
| GANP   | Global Air Navigation Plan                                                                      |
| GASP   | Global Aviation Safety Plan                                                                     |
| GNSS   | Global Navigation Satellite System                                                              |
| GS     | General Service Category                                                                        |
| HPE    | High Priority Enablers                                                                          |
| HQ     | Headquarters                                                                                    |
| HR     | Human Resources                                                                                 |
| ICAO   | International Civil Aviation Organization                                                       |
| ICSC   | International Civil Service Commission                                                          |
| ICT    | Information and Communication Technology Section                                                |
| IP     | International Professional Category                                                             |
| IPSAS  | International Public Sector Accounting Standards                                                |
| ISO    | International Organization for Standardization                                                  |
| IT     | Information Technology                                                                          |
| JSC    | Joint Support Committee                                                                         |
| LEB    | Legal Affairs Bureau                                                                            |
| LPC    | Languages, Publications and Conference Management                                               |
| LSMS   | Language Services Management System                                                             |
| LTAG   | Long-term Global Aspirational Goal                                                              |
| MID    | Middle East Regional Office                                                                     |
| NACC   | North American, Central American and Caribbean Regional Office                                  |
| NCLB   | No Country Left Behind                                                                          |
| OIO    | Office of Internal Oversight                                                                    |
| PANS   | Procedures for Air Navigation Services                                                          |
| PKD    | Public Key Directory                                                                            |
| PRO    | Procurement Section                                                                             |
| RB     | Regular Budget                                                                                  |
| RBB    | Results-based Budgeting                                                                         |
| RBM    | Results-based Management                                                                        |
| SAM    | South American Regional Office                                                                  |
| SARPs  | Standard and Recommended Practices                                                              |
| SDGs   | Sustainable Development Goals                                                                   |
| SE     | Supporting Enablers                                                                             |

## ACRONYMS AND ABBREVIATIONS

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|           |                                                                             |
|-----------|-----------------------------------------------------------------------------|
| SG        | Strategic Goals                                                             |
| SRS       | Strategy-related Services                                                   |
| SSG       | Safety and Security, and General Services Section                           |
| TOP       | Triennial Operating Plan                                                    |
| TRIP      | Traveller Identification Programme                                          |
| USAP      | Universal Security Audit Programme                                          |
| USAP-CMA  | Universal Security Audit Programme Continuous Monitoring Approach           |
| USD       | United States dollars                                                       |
| USOAP     | Universal Safety Oversight Audit Programme                                  |
| USOAP-CMA | Universal Safety Oversight Audit Programme – Continuous Monitoring Approach |
| WACAF     | Western and Central African Regional Office                                 |
| ZBB       | Zero Based Budget                                                           |
| ZNG       | Zero Nominal Growth                                                         |
| ZRG       | Zero Real Growth                                                            |

Figure 22 Structure of the ICAO Secretariat

